

**EAST STROUDSBURG AREA SCHOOL DISTRICT
2021-2022
LEA Health and Safety Plan**

Initial Effective Date: July 20, 2021

Date of Last Review: September 20, 2021

Date of Last Revision: November 15, 2021

1. How will the LEA, to the greatest extent practicable, support prevention and mitigation policies in line with the most up-to-date guidance from the CDC for the reopening and operation of school facilities in order to continuously and safely open and operate schools for in-person learning?

East Stroudsburg Area School District will reopen its classrooms to all students who desire in-person instruction on the first day of school in the 2021-2022 school year. Our district will implement a five (5) days per week schedule as was in place prior to the COVID-19 outbreak. In addition, it is also the intent of our Board of Directors to provide a completely asynchronous cyber program and a remote synchronous learning program as additional options for parents and students not prepared or not interested in returning to in-person instruction.

The Superintendent, along with the Pandemic Coordinator, will continue the current practice of monitoring positive case counts and their origins for the entire district. Building principals, their assistants, and/or other supervisors will assist in gathering all data and contact tracing information needed for each positive case. The Superintendent and Pandemic Coordinator, in cooperation with the Department of Health, will determine if any positive case represents a community spread within the district buildings.

Building and or district closure (short term/long term) will be implemented as required by prevailing guidance from the Pennsylvania Department of Health, the CDC, PDE, and/or any other applicable government authorities.

Staff and students are expected to adhere to the prevailing hygiene practices being set forth by the Pennsylvania Department of Health and the CDC. Handwashing stations and hand sanitizer will be readily available for all staff, students, and visitors. Our district will

comply with any universal masking mandates. Students who wish to wear a mask despite the lack of a mandate will be permitted to.

Staff and students will be required to stay home when exhibiting symptoms of COVID-19.

District attendance plans and procedures will continue as established pre-pandemic.

2. How will the LEA ensure continuity of services, including but not limited to services to address the students' academic needs, and students' and staff members' social, emotional, mental health, and other needs, which may include student health and food services?

The East Stroudsburg Area School District has a significant number of supports available to all students and staff.

- **The district provides various methods in which students can get their education:**
 - **In-person five (5) days a week**
 - **Asynchronously via the district learning management cyber academy (ESACA)**
 - **Synchronously live via our remote learning system (Grades 3-10)**
- **All virtual programs have supporting teachers to provide students with guidance in their studies, including access to our blended learning success coaches for our cyber students.**
- **All students have access to technology with our district's one-to-one computer plan.**
- **All students have access to the internet with our district's internet assistance plan.**
- **All students have access to school counselors, school psychologists, and social workers employed by the district.**
- **All buildings have SAP teams and MTSS procedures in place to address student needs.**
- **MTSS is present in all buildings and provided to virtual students as well.**
- **Student Assistance Program (SAP) provided to all students.**
- **In district social workers provide support in various capacities.**
- **Student meals to be provided to all students, both in-person and remote.**
- **All staff have free access to mental health services as provided through our employee benefits plan.**
- **All staff and students have access to Monroe and Pike County community services.**

3. Use the table below to explain how the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policy on each of the following safety recommendations established by the CDC.

ARP ESSER Requirement	Strategies, Policies, and Procedures
<p>Universal and correct wearing of masks;</p>	<p>The East Stroudsburg Area School District will adhere to prevailing orders from the Pennsylvania Department of Health (PA DOH) regarding facial coverings-</p> <p>As per the recent Order of the PA Secretary of Health, all students/staff/visitors on ESASD district property are required to wear a face mask while indoors unless they meet one of the exemptions under Section 3 of the Order.</p> <p>ESASD will continue the practice of placing posters with proper mask fitting and usage throughout the district buildings.</p> <p>Daily announcements supporting these practices will be provided in the buildings during high levels of community spread.</p> <p>As per the Federal Order issued in January 2021, the CDC still requires face coverings, regardless of vaccination status, when on public transportation, including school buses operated by public and private schools. A bus driver does not need to wear a face-covering if they are the only person on the bus. The district will follow the most recent guidance of this order.</p>
<p>Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding);</p>	<p>The East Stroudsburg Area School District will adhere to prevailing orders from the Pennsylvania Department of Health (PA DOH) regarding physical distancing.</p> <p>All district classrooms will provide at least three (3) feet distancing between student seats, where feasible. Should the County move to a substantial or high level of community transmission, our district will consider moving to a rotating cohort model of educating students, whereby students would attend school two (2) days a week for in-person learning and three (3) days a week for remote learning.</p> <p>In a substantial or high level of community transmission, our district will request all students remain at least six (6) feet apart when moving within the halls.</p> <p>In a moderate, substantial, or high level of community transmission, school-based meetings that do not allow for six feet of social distancing between employees must be moved to a larger meeting space that permits six feet; otherwise, the meeting must be held virtually.</p> <p>In a moderate, substantial, or high level of community</p>

	<p>transmission, employees must maintain six feet of social distancing whenever feasible.</p> <p>Daily announcements supporting these practices will be provided in the buildings during high levels of community spread.</p> <p>The district will make use of floor signage providing reminders of physical distancing and directional movements in the halls while in a high level of community spread.</p>
<p><u>Handwashing and respiratory etiquette:</u></p>	<p>Students and staff are expected to follow the hygiene practices set forth by the Pennsylvania Department of Health and the CDC. Adequate supplies of hand soap, paper towels, hand air-dryers, and sanitizer, are available at various locations in every building.</p> <p>Students will be reminded to frequently wash their hands, especially before and after lunch, recess, or school activities.</p> <p>Daily announcements promoting these practices will be provided in the buildings during high levels of community spread.</p> <p>Posting of notifications and recommendations on how to prevent the spread of germs will be placed in highly visible locations throughout the district.</p>

<p><u>Cleaning</u> and maintaining healthy facilities, including improving <u>ventilation</u>;</p>	<p>During moderate, substantial and high levels of community spread, the district will deep clean and sanitize (use of a fogger) all rooms on a nightly basis. Commonly used touchpoints (door handles, light switches, printer/copiers) will receive additional attention with cleanings multiple times a day.</p> <p>All cleaning supplies utilized will be in accordance with local, state, and federal, recommendations.</p> <p>During low community spread, all rooms will be cleaned at the pre-pandemic level which includes nightly desk cleaning and cleaning of common touchpoints.</p> <p>Staff will utilize natural opportunities (open windows) to ventilate rooms during days where the temperature is appropriate in moderate to high community spread. Classroom doors will remain closed unless we are in substantial or high county spread.</p> <p>In moderate, substantial, or high community spread, water fountain usage will be eliminated with the exception of water bottle filling stations.</p> <p>Classroom teaching staff will receive appropriate supplies</p>
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	<p>for each room which will include: gloves, sanitizer, and wipes when needed.</p> <p>Classrooms known to have had a COVID infected/symptomatic person in them will be deep cleaned and sanitized.</p>
<p><u>Contact tracing</u> in combination with <u>isolation</u> and <u>quarantine</u>, in collaboration with State and local health departments;</p>	<p>The East Stroudsburg Area School District will adhere to any prevailing orders from the Pennsylvania Department of Health (PA DOH). regarding contact tracing, isolation, and quarantine.</p> <p><u>Staff Close Contacts</u></p> <p>A staff close contact that has been vaccinated will be required to report to work, AND wear a mask while at school for a minimum of 10 days. The employee shall continue to self-monitor for symptoms for 14 days.</p> <p>A staff member that is identified as a close contact, non-symptomatic, and has not been vaccinated, will be given discretion regarding their need to quarantine/isolate. If the staff member reports to work, they are required to wear a mask while at school for a minimum of 10 days. The employee shall continue to self-monitor for symptoms for 14 days. Work from home may not be an option where it has been determined that a violation of the district's Health and Safety plan and/or CDC social distancing protocols occurred. A return date will be provided to the employee by the HR Department.</p> <p><u>Student Close Contacts</u></p> <p>A student close contact that has been vaccinated will report to school, AND wear a mask for a minimum of 10 days while attending school. The student shall continue to self-monitor for symptoms for 14 days.</p> <p>A student close contact that has not been vaccinated and is non-symptomatic, will be given discretion regarding their need to quarantine/isolate. If the student reports to school, they are required to wear a mask while at school for a minimum of 10 days, and shall self-monitor for symptoms for 14 days. If the student stays at home, after 5 days from the first exposure, if the student produces a negative test result, they may return to school on the 8th day or they may return to school on the 11th day without symptoms.</p> <p>The ESASD will require assigned seating in all aspects of school operations to allow for effective and efficient contact tracing of any positive cases of COVID-19.</p> <p>Any student or staff that exhibits symptoms of COVID-19 will be immediately isolated, sent home, and not return to the school setting until meeting proper return protocols as defined by the PA DOH.</p>

	<p>All persons identified as a close contact with an infected person will be notified in writing to monitor for symptoms of COVID-19 for 14-days and will be required to wear a mask (no exemptions) for a minimum of 10-days while indoors on school property.</p> <p>The ESASD will require assigned seating in all aspects of school operations to allow for effective and efficient contact tracing of any positive cases of COVID-19.</p> <p>Any student or staff that exhibits symptoms of COVID-19 will be immediately isolated, sent home, and not return to the school setting until meeting proper return protocols as defined by the PA DOH.</p>
<p><u>Diagnostic</u> and screening testing;</p>	<p>The ESASD will continue to direct any individual who is symptomatic with a recommendation to follow up with their medical provider or a local COVID-19 testing facility.</p>
<p>Efforts to provide COVID-19 <u>vaccinations to school communities</u>;</p>	<p>The ESASD will provide additional vaccination opportunities in conjunction with St. Luke's Hospital in late August at two different school locations. ESASD will remain open to healthcare providers that wish to utilize the district as a POD.</p>
<p>Appropriate accommodations for children with disabilities with respect to health and safety policies; and</p>	<p>Individualized health and safety plans will be developed with families, as needed, for students requiring additional accommodations regarding health and safety measures.</p>
<p>Coordination with state and local health officials</p>	<p>The East Stroudsburg Area School District will maintain our Pandemic Coordinator, who will continue to coordinate with state and local health officials on an as-needed basis regarding all COVID matters.</p>

Health and Safety Plan Governing Body Affirmation Statement

The Board of Directors/Trustees for the East Stroudsburg Area School District reviewed and approved the Health and Safety Plan on July 19, 2021, and the revised plan on November 15, 2021.

The plan was approved by a vote of:

_____ **Yes**

_____ **No**

Affirmed on: November 15, 2021

By:

(Signature of Board President)*

(Print Name of Board President)

***Electronic signatures on this document are acceptable using one of the two methods detailed below.**

Option A: The use of actual signatures is encouraged whenever possible. This method requires that the document be printed, signed, scanned, and then submitted.

Option B: If printing and scanning are not possible, add an electronic signature using the resident Microsoft Office product signature option, which is free to everyone, no installation or purchase is needed.

EAST
STROUDSBURG
AREA
SCHOOL DISTRICT

SECTION: EMPLOYEES
TITLE: EVALUATION OF PROFESSIONAL EMPLOYEES
ADOPTED: August 19, 2002
REVISED: November 15, 2021

313.1. EVALUATION OF PROFESSIONAL EMPLOYEES	
1. Purpose	<p>Evaluation is a continuing process in which the professional employee and supervisor cooperatively identify strengths and weaknesses in the individual's effectiveness as a professional educator.</p> <p>The objectives of evaluation are to assess and improve performance, encourage professional growth, promote positive behavior, and facilitate attainment of school district goals and objectives in order to benefit the district's students.</p> <p>There shall be a plan for regular, periodic evaluation of all professional employees.</p>
2. Authority SC 1123	<p>The evaluation plan for professional employees shall be in accordance with the state plan for such purposes or in accordance with a plan approved by the Board.</p> <p>The Board directs that the school district shall utilize a state approved evaluation form.</p>
3. Guidelines	<p>The objectives of the school district evaluation plan for professional employees are:</p> <ol style="list-style-type: none">1. To identify, improve and reinforce the skills, attitudes and abilities that enable an employee to be effective in achieving school district goals.2. To identify and suggest ways to improve on weaknesses that prevent an employee from achieving school district goals, which may include an Individual Improvement Plan. <p>The evaluation plan shall:</p> <ol style="list-style-type: none">1. Be in accordance with terms of the collective bargaining agreement.2. Provide for differentiated supervision system.3. Provide for evaluation of all professional employees annually.

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: EMPLOYEES

TITLE: EVALUATION OF
TEMPORARY PROFESSIONAL
EMPLOYEES

ADOPTED: August 19, 2002

REVISED: November 15, 2021

313.2. EVALUATION OF TEMPORARY PROFESSIONAL EMPLOYEES	
1. Purpose	There shall be a plan for the evaluation of temporary professional employees that recognizes their conditions of employment and the requirements of law.
2. Authority SC 1108, 1123 Pol. 412	The Board directs that the evaluation plan for temporary professional employees shall be consistent with the evaluation plan for professional employees, where possible.
3. Guidelines SC 1108	<p>Each temporary professional employee shall be observed and notified of individual progress and status at least twice each year during the first three (3) years of employment.</p> <p>A written, anecdotal evaluation record of the employee's performance during observations and the employee's total performance as a school district employee shall be maintained.</p> <p>A timely conference shall be held between the employee and the evaluating supervisor, during which the employee's weaknesses and strengths are discussed as part of the evaluation.</p>
4. Delegation of Responsibility	<p>The Superintendent or designee shall develop procedures for the evaluation of temporary professional staff members.</p> <p>Administrators responsible for supervising temporary professional employees shall make every effort to assist such staff members in improving of deficiencies disclosed by observation and evaluation and may conduct additional observations and evaluations of employees who are marginally competent.</p>
SC 1108	The Superintendent shall certify as to the evaluations of all temporary professional employees during the last four (4) months of the initial three (3) years of employment, as required by law.

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EAST
STROUDSBURG
AREA
SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: EVALUATION OF SUPPORT
EMPLOYEES

ADOPTED: August 19, 2002

REVISED: November 15, 2021

313.3. EVALUATION OF SUPPORT EMPLOYEES	
1. Purpose	<p>Evaluation is a continuing process in which the employee and supervisor cooperatively identify strengths and weaknesses in the individual's job performance.</p> <p>The objectives of evaluation are to assess and improve performance, encourage personal growth, promote positive behavior and facilitate attainment of school district goals and objectives.</p> <p>There shall be a plan for regular, periodic evaluation of all support personnel employed by the school district.</p>
2. Authority	<p>The evaluation plan for support employees shall be approved by the Board.</p>
3. Guidelines	<p>The objectives of the school district evaluation plan for support personnel are:</p> <ol style="list-style-type: none">1. To identify, improve, and reinforce the skills, attitudes and abilities that enable an employee to be effective.2. To identify and suggest ways to improve on weaknesses that prevent an employee from effectively carrying out assigned duties. <p>The evaluation plan shall:</p> <ol style="list-style-type: none">1. Be in accordance with terms of the collective bargaining agreement.2. Ensure that appropriate evaluation of performance takes place during probationary periods of employment.3. Provide for evaluation of all support employees annually, which may include an Individual Improvement Plan.

<p>4. Delegation of Responsibility</p> <p>SC 1123</p>	<p>The Superintendent or designee shall prepare procedures for the conduct of employee evaluations which shall include:</p> <ol style="list-style-type: none">1. Evaluations conducted by persons designated by the Superintendent.2. Establishment of procedures to be used in evaluation.3. Specification of the form used for evaluations.4. Method of making and retaining records which ensures that entries are based on observable and verifiable facts, all materials will be held confidential and the employee has an opportunity to review evaluations and append a written statement.5. Provisions for improving unsatisfactory performance by offering resource aid, recommending how improvement can be effected, and scheduling follow-up conferences to assess change through the use of an Improvement Plan. <p>Procedures prepared by the Superintendent or designee shall:</p> <ol style="list-style-type: none">1. Establish reasonable standards.2. Apply in a consistent and uniform manner to all employees in the same class.
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EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: EMPLOYEES
 TITLE: PERSONNEL FILES
 ADOPTED: August 19, 2002
 REVISED: March 15, 2004
 November 19, 2007
 November 15, 2021

324. PERSONNEL FILES	
1. Purpose	Orderly operation of the school district requires maintaining a file for the retention of all records relative to an individual's duties and responsibilities as a school district employee.
2. Authority	The Board requires that sufficient records be maintained to ensure an employee's qualifications for the job held, compliance with federal and state requirements and local benefit programs, conformance with school district policies and rules, and evidence of completed evaluations.
3. Delegation of Responsibility	The Board delegates the establishment and maintenance of official personnel records to the Superintendent or designee, who shall prepare guidelines defining the material to be incorporated into personnel files.
4. Guidelines	A central file shall be maintained; supplemental records may be maintained only for ease in data gathering.
42 U.S.C. Sec. 12101 et seq	Medical records shall be kept in a file separate from the employee's personnel file.
	Only information that pertains to the professional role of the employee and is submitted by duly authorized administrative personnel and the Board may be entered in the official personnel file.
	Personnel records shall be available to the Board but only as required in the performance of its designated functions as a Board and as approved by a majority vote of the Board.
	<u>Employee Access</u>
43 P.S. Sec. 1321-1324	Employees shall have access to their own file, except that information relative to confidential employment references/recommendations shall not be available for review by the employee.
	A copy of each entry shall be made available to the employee, except for matters pertaining to pending litigation or criminal investigation.

Personnel who wish to review their own records shall:

1. Request access in writing.
2. Review the record in the presence of the administrator or designee responsible to maintain personnel records.
3. Make no alterations or additions to the record, nor remove any material.
4. Sign a log attached to the file indicating the date and person reviewing.

Appeals

Personnel choosing to appeal material in their records shall make a written request to the administrator delegated to maintain the records and shall specify:

1. Name and date.
2. Material to be appealed.
3. Reason for appeal.

The responsible administrator shall refer the appeal to the administrator responsible for supervising the employee and permit the addition of employee comments.

Title I Schools

In accordance with law, the district shall release to parents/guardians, upon request, the Professional qualifications and academic degrees of any teacher providing instruction or of any paraprofessionals providing instructional support to their child at a school receiving Title I funds. The district shall annually notify parents/guardians at the beginning of the school year about their right to request such information.

The school district shall notify parents of students attending Title I schools when their child has been assigned to or taught for four (4) or more consecutive weeks by a teacher who is not highly qualified, as defined by federal law.

File Contents

Upon initial employment, the employee's personnel file shall contain:

1. Completed employment application form.
2. Copy of certificate, where applicable.

8 CFR
Sec. 274a.2
SC 111
Title 22
Sec. 8.1 et seq
23 Pa. C.S.A.
Sec 6301 et seq

3. Transcripts
4. Recommendations
5. I-9 Immigration Form
6. Criminal history, child abuse clearance statements and FBI fingerprint record.

During the period of employment, the following additional data shall be maintained in personnel files:

1. Rate of compensation.
2. Completed copy of employment contract, where applicable.
3. Attainment of advanced degrees and effect on compensation.
4. Completed evaluations.
5. Disciplinary incidents.
6. Special awards or distinctions.

References:

School Code – 24 P.S. Sec. 111, 510

State Board of Education Regulations – 22 PA Code Sec. 8.1 et seq.

Child Protective Services Law – 23 Pa. C.S.A. Sec. 6301 et seq.

Inspection of Personnel Files – 43 P.S. Sec. 1321 et seq.

No Child Left Behind – 20 U.S.C. Sec. 6311, 7801

Americans With Disabilities Act – 42 U.S.C. Sec. 12101 et seq.

Immigration Reform and Control, Title 8, Code of Federal Regulations – 8 CFR Sec. 274a.2

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: DRESS AND GROOMING

ADOPTED: August 19, 2002

 REVISED: August 18, 2008
 August 18, 2014
 April 18, 2016
 November 15, 2021

325. DRESS AND GROOMING	
1. Purpose	Employees set an example in dress and grooming for students and the school community. Employees' dress should reflect their professional status and encourage respect for authority in order to have a positive influence on the district's programs and operations.
2. Authority SC 510	The Board has the authority to specify the minimum standards of appropriate dress and grooming and to specify reasonable dress and grooming guidelines for the purpose of maintaining the District's operations and services in a professional manner and to avoid disruption or adverse impact upon those programs, operations or services.
3. Definition	For the purpose of this policy, business casual includes khaki pants, slacks, dresses and skirts, as well as polo shirts, blouses and dress shirts, but excludes blue denim, t-shirts, sweatshirts and sweatpants.
4. Guidelines	<p>During work hours, employees shall be physically clean, neat, well-groomed, and dressed in business casual or better in a manner consistent with the needs of the job to be performed.</p> <p>The school district shall provide each employee with a photo identification badge which shall be visibly worn in the front of one's outer garment the torso between the shoulders and the waist and be visible when on duty.</p> <p>Tops shall be opaque at the torso, cover the shoulder and cover the wearer within 3-3/8" (long side of school district-issued photo ID card) of the base of the collar bone.</p> <p>There shall be no gap in between the tops and bottoms.</p> <p>Bottoms shall cover the wearer within 2" (short side of school district-issued photo ID card) of the top of the knee.</p> <p>One piece garments such as dresses, jumpers, etc., which meet the above requirements are acceptable.</p>

Full-length jeggings/leggings/tights may be worn under skirts or dresses that meet the length requirement.

Footwear shall be secured at the heel with a strap, with heels no more than 3.5 inches. Certain job classifications may further stipulate specific footwear requirements for health and safety reasons as outlined in the Employee Manual.

Employees shall be groomed so that hair style does not disrupt the educational process or operations, nor cause a health or safety hazard.

Uniformed Employees

To the extent necessary and required by the District, all personnel must wear designated work uniforms and utilize safety gear (e.g., support belts, rubber gloves, chemical goggles) provided by the District. Employees must use and maintain required safety gear in appropriate and working condition and replace said gear when unduly worn or damaged.

Employees must wear a clean uniform daily. Uniforms shall be provided in agreement with the current collective bargaining agreement between the East Stroudsburg Area School District and the East Stroudsburg Area Education Support Professional Association. New employees will receive uniforms and jackets upon completion of their probationary period. All custodian, maintenance, mechanic and cafeteria employees are required to wear the uniform to work at all times. Uniforms are not to be worn as street clothes during nonworking hours.

In the event the employee loses or returns any District issued uniform in unreasonably damaged condition (e.g., cigarette burns, intentional destruction), the employee will be responsible for replacement costs.

Upon reassignment into a different classification or termination of employment, custodians, maintenance workers, mechanics, security officers, school police, and cafeteria employees are required to return any uniforms issued.

Exceptions/Exclusions

1. As prescribed by an employee's licensed physician;
2. As required by an employee's religious order as evidenced in writing by an official thereof;
3. As required for participation in school sponsored activities or work assignments.

<p>5. Delegation of Responsibility</p>	<p>If an employee feels that an exception to this policy would enable him/her to carry out assigned duties more effectively, a request should be made to the immediate Supervisor and/or Principal.</p> <p>Casual for a Cause</p> <p>No more than two (2) Fridays per month may be designated as Casual for a Cause by the building/district administrator. Employees who choose to participate will have the opportunity to dress in alternate attire specified by administration in exchange for a voluntary contribution to a designated charity/cause.</p> <p>Written requests to conduct Casual for a Cause in excess of the above must be submitted to the Superintendent for approval.</p> <p>The specific guidelines of this policy shall be promulgated by Administrative Regulations.</p> <p>References:</p> <p>24 P.S. Sec. 510</p>
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Transportation Department



Home Students Trips Field Trips Reports Options

Field Trip: 08476

Main Notes Documents History

*-Required Fields

Requested: **11/02/21 17:28 PM By: Labar, Keith**

Status: **Level 1 - Request Submitted**

Level 1 - Request Submitted

Change To: [Select New Status]

Comments:

* Field Trip Name: ACDA Eastern Division Honors Choir

* School: E Stroudsburg HS - N / EHN

* Department: HSN

* Activity: N Choir

Contact

* Contact: Keith LaBar

* Phone: 570-588-4420 *Phone Ext: 19106

* Email: keith-labar@esasd.net

Departure

* Depart Date: 2/9/2022 * Time: 08:15 AM

* Return Date: 2/12/2022 * Time: 08:00 PM

Departure: [Select One]

Notes: Six North Choir students auditioned and were selected for the American Choral Directors Association Eastern Division Honors Choir. They will be rehearsing with other students from the east coast under a master conductor and then perform at the conclusion of the conference

Destination

* Destination: Sheraton Boston Hotel/Convention Center

* Street: 39 Dalton St

* City: Boston

* State: MA * Zip: 02199

Contact:

Title:

Phone:

Phone Ext:

Fax:

33

Email:

Notes:

Directions

Directions:

Trip Details

* Equipment: CHARTER BUS
 Classification: [Select One]

* Number of Students: 6
 * Number of Adults: 2

* Number of Wheel Chairs: 0
 * Number of Vehicles: 1

* Estimated Miles: 287
 * Estimated Cost: 500

* Estimated Hours: 96

Invoicing Information:

* Code (Department/Activity)	Amount (\$)	PO	Invoice Date	Payment Date
10-3210-513-000-30-819-121-000-0000 (/	500.00			
[Select One]				
Rows: 1		Total: 500.00		

Delete Request *Map It! Cancel/Return to List Save

*Map It! is a service provided by Google.com. Transfinder is not responsible for the information returned by Google.com or its mapping services.

▶ 2021-2022 SQL

Logged In: Wisotsky, Debra
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 v12.8.30394

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Transportation Department



Home Students Trips Field Trips Reports Options

Field Trip: 08497

Main Notes Documents History

*-Required Fields

Requested: **11/05/21 20:25 PM By: Kieslin, Martha**

Status: **Level 1 - Request Submitted**

Level 1 - Request Submitted

Change To: [Select New Status]

Comments:

* Field Trip Name: New York City, Rockefeller Center

* School: E Stroudsburg HS - S / EHS

* Department: HSS

* Activity: HS South

Contact

* Contact: Martha Kiesling

* Phone: 5704248471 *Phone Ext: 35531

* Email: martha-kiesling@esasd.net

Departure

* Depart Date: * Time: 03:00 PM

* Return Date: * Time:

Departure: [Select One]

Notes: Field trip fundraiser to benefit the Class of 2022.

Destination

* Destination: Rockefeller Center (45 Rockefeller Plaza New York)

* Street: 45 Rockefeller Plaza

* City: New York

* State: NY * Zip: 10111

Contact: Martha Kiesling

Title: Teacher

Phone: 5704248471 Phone Ext: 35531

Fax:

34a

Email: mabett0717@yahoo.com.mx

Notes:

Directions

Directions:

Trip Details

* Equipment: SCHOOL BUS

Classification: [Select One]

* Number of Students: 153

* Number of Adults: 15

* Number of Wheel Chairs: 0

* Number of Vehicles: 3

* Estimated Miles: 78

* Estimated Cost: 3318

* Estimated Hours: 2

Invoicing Information:

* Code (Department/Activity)	Amount (\$)	PO	Invoice Date	Payment Date	
EHS STUDENT ACTIVITY FUND (HSS/HS Sol	3,318.00		10/25/	11/19/	X
[Select One]					
Rows: 1		Total: 3,318.00			

Delete Request

*Map It!

Cancel/Return to List

Save

*Map It! is a service provided by Google.com. Transfinder is not responsible for the information returned by Google.com or its mapping services.

2021-2022 SQL

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School Board Approved Substitute Rates:

Professional Classroom Teacher Substitute Pay Scale

Daily Rate	\$150.00
11-44 Consecutive Days	\$205.00 with planning/grading responsibilities
45 Days or greater	Approved contractual salary as outlined on the Prof. CBA. Per diem. Planning/grading responsibilities (Step 1/Column)

Clinical Certification Holder/Permanent Employee Step on current CBA Salary Scale (School Nurse, School Psychologist, Speech/Language Pathologist)

Step 7 Salaries as outlined in CBA and the respective column per official transcripts

Clinical Certification Holder (Professional) Daily Substitute Pay Scale (School Nurse, School Psychologist, Speech/Language Pathologist)

Daily Rate	\$250.00
45 Days or greater	Approved contractual salary as outlined on the Prof. CBA. Per diem. (Step 7/Column)

5/9.

SUPPORT ASSOCIATION CLASSIFICATION Substitute Pay Scale

Position	Bus Dr	Bus Mch	BOP	Caf Aide	Caf Wrk	Cust	H.R. Nurse	I.T.	Maint	Para	Sec't	Stud Aide
	\$25.00	\$20.00	\$15.00	\$15.00	\$15.00	\$15.00	\$20.00	\$15.00	\$20.00	\$15.00	\$15.00	\$15.00

**AFFILIATION AGREEMENT FOR A STUDENT TEACHING SITE WITH
EAST STROUDSBURG AREA SCHOOL DISTRICT AND UNIVERSITY OF PITTSBURGH**

THIS AGREEMENT is made the 15TH day of NOVEMBER 2021 by the UNIVERSITY OF PITTSBURGH (hereinafter referred to as "the College/University"), a non-profit institution incorporated under the laws of the Commonwealth of Pennsylvania, and EAST STROUDSBURG AREA SCHOOL DISTRICT (hereinafter referred to as "the School District"). The parties intend to be legally bound by the following terms:

I. **DUTIES AND RESPONSIBILITIES OF THE COLLEGE/UNIVERSITY**

- a. *Selection of Students.* The College/University shall be responsible for the selection of qualified student(s) (hereinafter "Student") to participate in the practicum or student teaching experience. The Student must have an appropriate educational background to participate in the program offered by the School District.
- b. *Education of Student.* The College/University shall assume full responsibility for the classroom education of the Student. The College/University shall be responsible for the administration of the program, the curriculum content, the requirements of matriculation, grading and graduation.
- c. *Submission of Candidates.* The College/University shall submit the name of the Student to the School District or a designated representative prior to the practicum assignment or student teaching.
- d. *Advising Student of Rights and Responsibilities.* The College/University will be responsible for advising the Student of his or her own responsibilities under this Agreement. The Student shall be advised of his or her obligations to abide by the policies and procedures of the School District and should any student fail to abide by any policy and/or procedure, he or she may be expelled from the program.
- e. *Professional Liability Insurance.* The Student shall be responsible for procuring Professional Liability Insurance at his/her own expense. The limits of the policy shall be a minimum of \$1,000,000.00 per claim and an aggregate of \$3,000,000.00 per occurrence. This policy must remain in full force and effect for the duration of the practicum or student teaching assignment.
- f. *Clearances and Records.* The College/University shall require the Student to provide the School District necessary clearances as required by law of individuals working in the School District, including but not limited to a TB test, state and federal Criminal History reports, and a Pennsylvania Child Abuse Clearance.

II. DUTIES AND RESPONSIBILITIES OF EAST STROUDSBURG AREA SCHOOL DISTRICT

- a. *Establishment of Internship.* The School District authorizes the use of its site, as the location for the practicum or student teaching experience herein contemplated. This practicum/student teaching experience is for a student enrolled in an undergraduate degree program in education at the University.
- b. *Policies of the School District.* The School District will provide the University with all applicable information regarding its policies at least two (2) weeks in advance of the Student's participation. The College/University will review with the Student, prior to the assignment, any and all applicable policies, codes or confidentiality issues related to the experience.
- c. *Designation of School District Representative.* The School District shall designate a qualified staff member to function as an on-site supervisor for the Student. The supervising staff member will be responsible, with the approval of the Superintendent of the School District or his/her designee, for providing opportunities for the Student to engage in a variety of counseling activities under supervision, for evaluating the Student's performance, and for meeting periodically with representatives of the College/University in order to discuss, plan and evaluate the internship experience of the Student. The on-site supervisor, or his/her designee, shall provide the Student with an orientation to the School District's specific services necessary for the implementation of the student teaching experience.
- d. *Administration.* The School District will have the sole authority and control over all aspects of the delivery of pupil services. The School District will be responsible for and retain control over the organization and operation of its programs.
- e. *Removal of Noncompliant Student.* The School District shall have the authority to immediately remove a student who fails to comply with its policies and procedures. If such a removal occurs, the School District shall immediately contact the designated College/University representative.
- f. *Reporting of Student Progress.* The School District shall provide all reasonable information requested by the College/University on a student's work performance. If there are any student evaluations, they will be completed and returned according to a reasonable schedule agreed to by the College/University and the School District.
- g. *Student Records.* The School District shall protect the confidentiality of student records as dictated by the Family Educational Rights and Privacy Act (FERPA) and shall release no information absent written consent of the Student unless required to do so by law or as dictated by the terms of this Agreement.

III. MUTUAL TERMS AND CONDITIONS

- a. *Number of Participating Students.* The parties mutually agree that one Student shall be assigned to East Stroudsburg Area School District for this student teaching experience.
- b. *Term of Agreement.* The term of this Agreement shall be one (1) year from the date of execution.
- c. *Termination of Agreement.* The College/University or the School District may terminate this Agreement for any reason with ninety (90) days' notice. Either party may terminate this Agreement in the event of a substantial breach. However, should the School District terminate this Agreement prior to the completion of an academic semester for other than a substantial breach, the Student enrolled at that time may continue his/her educational experience until it would have been concluded absent the termination.
- d. *Nondiscrimination.* The parties agree to continue their respective policies of nondiscrimination based on Title VI of the Civil Rights Act of 1964 with regard to sex, age, race, color, creed, and national origin, Title IX of the Education Amendments of 1972, and other applicable laws, as well as the provisions of the Americans with Disabilities Act.
- e. *Interpretation of Agreement.* The laws of the Commonwealth of Pennsylvania shall govern this Agreement.
- f. *Modification of Agreement.* This Agreement shall only be modified in writing with the same formality as the original Agreement.
- g. *Relationship of Parties.* The relationship between the parties to this Agreement to each other is that of independent contractors. The relationship of the parties to this contract to each other shall not be construed to constitute a partnership, joint venture, employment or any other relationship, other than that of independent contractors.
- h. *Liability.* Neither of the parties shall assume any liabilities to each other, except as specifically stated in this Agreement. As to liability for damage, injuries or death to persons, or damages to property, the parties do not waive any defense as a result of entering into this Agreement unless such a waiver is expressly and clearly written into a part of this Agreement.
- i. *Entire Agreement.* This Agreement represents the entire understanding between the parties. No other oral understandings or promises exist with regard to this relationship.

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

East Stroudsburg Area School District:

Authorized Signature

Date

Printed Name

Title

COLLEGE/UNIVERSITY:

Authorized Signature

Date

Printed Name

Title

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East Stroudsburg Area School District

Refunding Update

November 15, 2021

Presented by:

Jamie Doyle
Managing Director

&

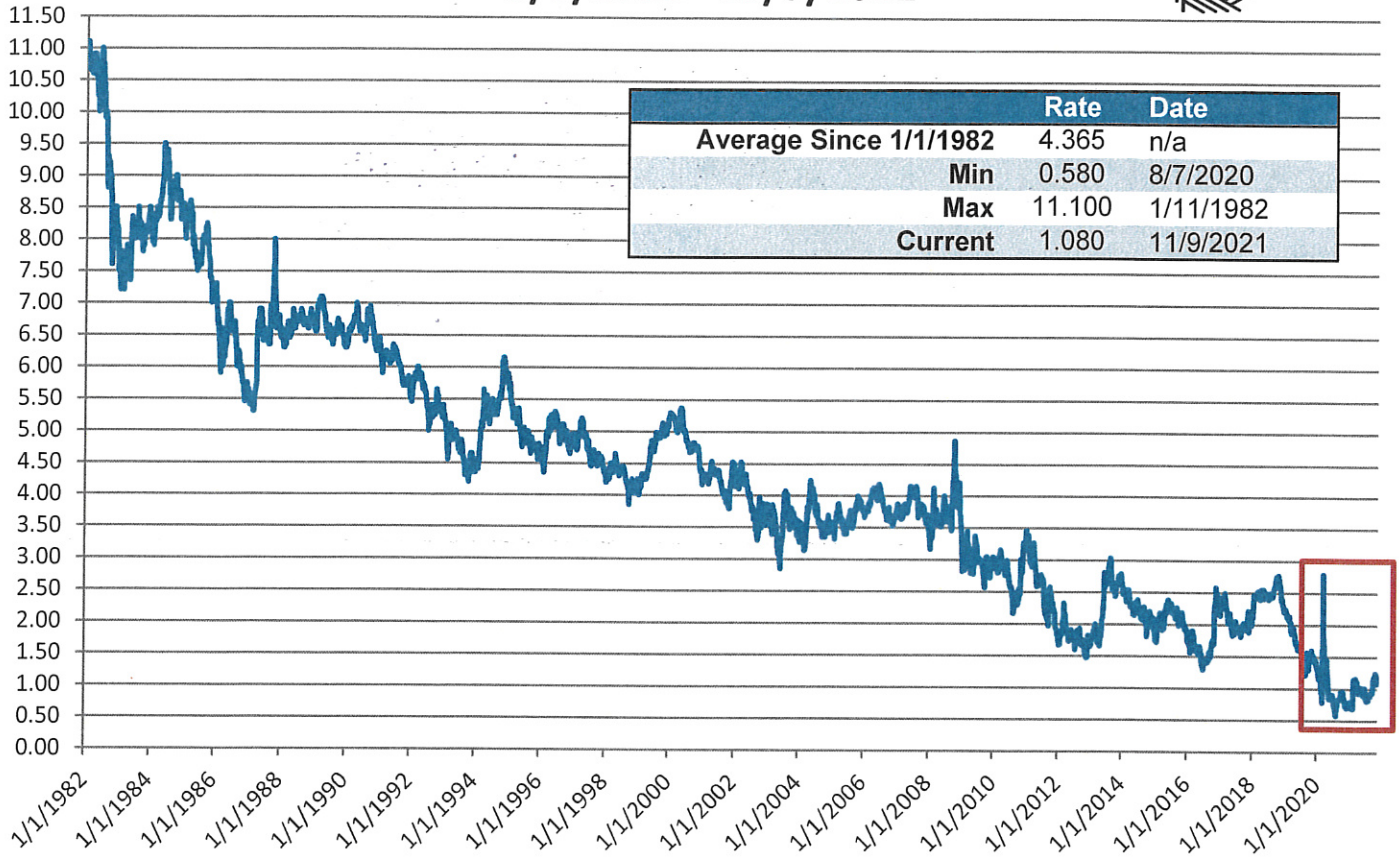
Chris Bamber, CFA
Director



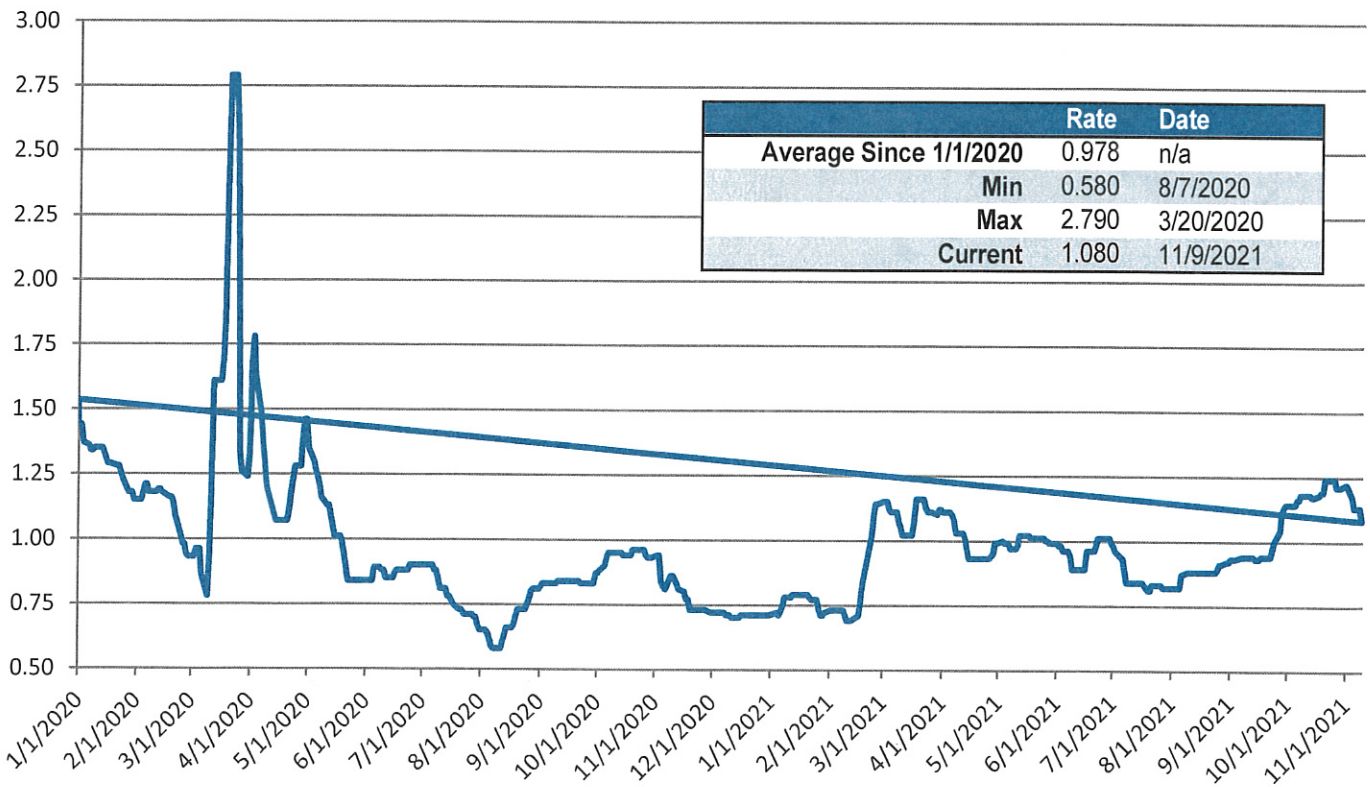
pfm

PFM Financial Advisors LLC
Public Financial Management, Inc.
213 Market Street
Harrisburg, PA 17101
717.232.2723 (P)
717.232.8610 (F)
www.pfm.com

10 Year MMD (AAA Fixed Bond Rates) 1/1/1982 - 11/9/2021



10 Year MMD (AAA Fixed Bond Rates) 1/1/2020 - 11/9/2021





Market Update

- 1) Long term interest tax-exempt interest rates remain near all-time lows as the market digests the ongoing impacts from COVID as well as signs of inflation in the economy.

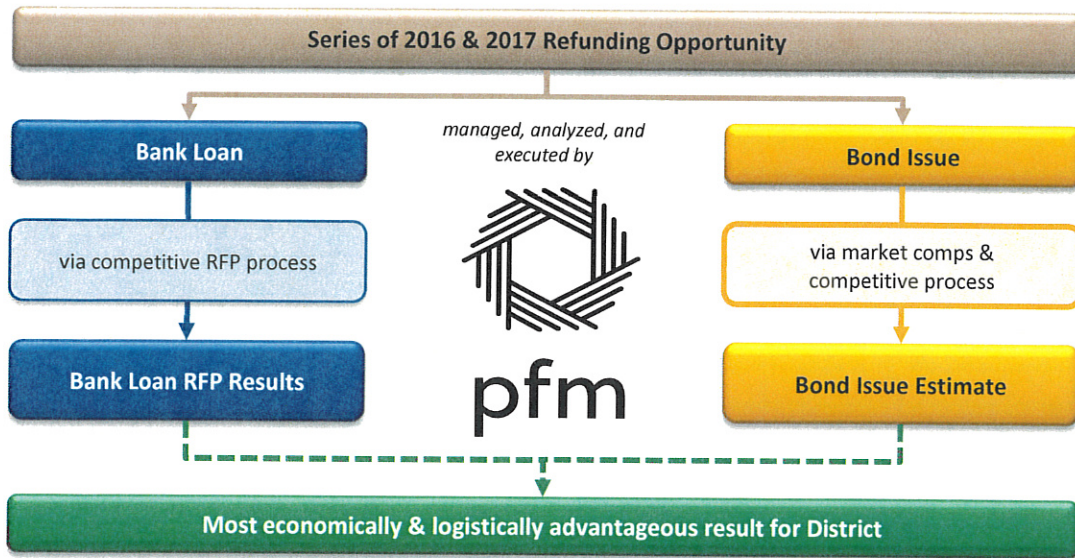
2022 Refunding Opportunities

1	2	3	4	5
Existing Bonds	Principal Outstanding	Call Date	Average Existing Rate	Final Maturity
Series of 2016	\$160,000	September 1, 2021	2.000%	September 1, 2022
Series of 2017	\$6,860,000	March 1, 2022	2.973%	September 1, 2029

- 2) Based on a current estimate of market conditions as of October 2021, the refunding produces net local effort savings of approximately **\$475,116** or **6.77%** of refunded principal
 - a) Pro-rata Series of 2016 net local effort savings is approximately **\$693** or **0.43% ***
 - b) Pro-rata Series of 2017 net local effort savings is approximately **\$474,422** or **6.92%**

Dual Track Approach

- 3) Given the short maturity of the refunding opportunity, a bank loan could be considered via a dual track approach



- 4) The dual track approach was successfully used by the District for each of the two previous refunding opportunities
 - a) Series of 2020 - \$16,250,000 bond issue
 - b) Series of 2021 - \$9,999,000 bank loan

* Should the School District want to pay off the 2016 Bonds with existing District funds, it can do so by contributing cash at settlement. The amount of net savings from the District cash contribution would be approximately \$1,604 (vs. \$693 with no cash contribution).

EAST STROUDSBURG AREA SCHOOL DISTRICT

Summary of 2022 Refunding Opportunity

	1
	SERIES OF 2022
Settlement	February 2022
Estimated Proceeds	\$7,285,000
Net Local Effort Savings ^[1]	\$475,115
As a % of Refunded Principal	6.77%

2	3	4	5	6	7
Fiscal Year Ending	Existing Local Effort	Unrefunded Local Effort	Refunding Local Effort ^[1]	Net Local Effort Savings ^[1]	New Local Effort
6/30/2022	13,183,913	13,087,613		96,300	13,087,613
6/30/2023	13,851,613	13,447,440	307,873	96,300	13,755,313
6/30/2024	14,009,723	13,757,336	249,905	2,481	14,007,242
6/30/2025	14,014,102	13,763,261	248,860	1,981	14,012,121
6/30/2026	14,013,635	13,764,421	247,581	1,633	14,012,002
6/30/2027	14,020,296	13,791,140	227,941	1,214	14,019,081
6/30/2028	14,021,557	13,821,147	196,587	3,823	14,017,734
6/30/2029	14,050,794	9,945,181	4,069,936	35,678	14,015,117
6/30/2030	14,258,652	12,159,023	1,863,925	235,704	14,022,948
6/30/2031	353,046	353,046			353,046
6/30/2032	178,576	178,576			178,576
6/30/2033	5,855	5,855			5,855
6/30/2034	5,683	5,683			5,683
6/30/2035	5,512	5,512			5,512
6/30/2036	5,341	5,341			5,341
6/30/2037	5,169	5,169			5,169
6/30/2038	4,998	4,998			4,998
6/30/2039	4,827	4,827			4,827
6/30/2040	4,655	4,655			4,655
TOTAL	125,997,947	118,110,223	7,412,608	475,115	125,522,832
	2016 Bonds Refunding Pro-Rata ^[1]		151,035	693	
	2017 Bonds Refunding Pro-Rata ^[1]		7,261,573	474,422	

^[1] For these purposes, assumes a current estimated of market conditions as of October 2021. Actual interest rates subject to change based on market conditions at the time of pricing. Pro-rata allocations shown for illustrative purposes.



EAST STROUDSBURG AREA SCHOOL DISTRICT

Estimated Timeline

Series of 2022 Dual-Track Refunding

October 2021							November 2021							December 2021							January 2022							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2		1	2	3	4	5	6				1	2	3	4	2	3	4	5	6	7	1/8	
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	9	10	11	12	13	14	15	
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	16	17	18	19	20	21	22	
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	23	24	25	26	27	28	29	
24/31	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31		30	31						

Sample Motion: The Board of School Directors of the East Stroudsburg Area School District hereby authorizes the Administration to work with PFM Financial Advisors LLC as Financial Advisor, Eckert Seamans Cherin & Mellott, LLC as Bond Counsel, and the Solicitor in conjunction with the issuance of General Obligation Bonds or Note, Series of 2022, via the dual track process between a bank loan and a bond issue, the proceeds of which will be used towards the current refunding of the Series of 2016 Bonds and Series of 2017 Bonds at a minimum net savings target of at least \$140,000.

Timing	Event
November 8th (Finance Committee)	Initial introduction to Finance Committee
November 15th (Board Meeting)	Adopt authorization to proceed
By November 16th	Send out bank loan RFP
December 1st	Bank loan RFP responses due
December 2nd	Discuss dual-track results

	Bank Loan	Bond Issue
Week of December 6th		Update Preliminary Official Statement Submit Moody's rating request
December 6th (Board Meeting)	Adopt Bank Loan Resolution (lock-in interest rates)	Adopt Bond Parameters Resolution
Late December		Receive Moody's rating Finalize bond documents
Week of January 3rd (or later)		Pricing of Bonds (lock-in interest rates)
Week of January 10th (or later)	Settlement of bank loan	
Week of February 7th (or later)		Settlement of bond issue

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Backup Numbers



pfm

EAST STROUDSBURG AREA SCHOOL DISTRICT SERIES OF 2016	<i>Optional Redemption: September 1, 2021</i>
---	---

1	2	3	4	5	6	7	8
<u>Date</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Semi-Annual Debt Service</u>	<u>Fiscal Year Debt Service</u>	<u>State Aid</u>	<u>Local Effort</u>
3/1/2022			1,600.00	1,600.00	1,600.00	112.47	1,487.53
9/1/2022	160,000	2.000	1,600.00	161,600.00			
3/1/2023					161,600.00	11,359.19	150,240.81
TOTALS	160,000		3,200.00	163,200.00	163,200.00	11,471.66	151,728.34

PE% 11.48% *(Temporary)*
AR% 61.23% *(2021-22)*

Net 7.03% *Effective Reimbursement*

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EAST STROUDSBURG AREA SCHOOL DISTRICT SERIES OF 2017	<i>Optional Redemption: March 1, 2022</i>
--	---

1	2	3	4	5	6	7	8
<u>Date</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Semi-Annual Debt Service</u>	<u>Fiscal Year Debt Service</u>	<u>State Aid</u>	<u>Local Effort</u>
3/1/2022			101,981.25	101,981.25	101,981.25	7,168.47	94,812.78
9/1/2022	70,000	2.375	101,981.25	171,981.25			
3/1/2023			101,150.00	101,150.00	273,131.25	19,198.95	253,932.30
9/1/2023	70,000	2.375	101,150.00	171,150.00			
3/1/2024			100,318.75	100,318.75	271,468.75	19,082.09	252,386.66
9/1/2024	70,000	2.375	100,318.75	170,318.75			
3/1/2025			99,487.50	99,487.50	269,806.25	18,965.23	250,841.02
9/1/2025	70,000	2.625	99,487.50	169,487.50			
3/1/2026			98,568.75	98,568.75	268,056.25	18,842.22	249,214.03
9/1/2026	50,000	2.625	98,568.75	148,568.75			
3/1/2027			97,912.50	97,912.50	246,481.25	17,325.67	229,155.58
9/1/2027	20,000	2.625	97,912.50	117,912.50			
3/1/2028			97,650.00	97,650.00	215,562.50	15,152.33	200,410.17
9/1/2028	4,285,000	3.000	97,650.00	4,382,650.00			
3/1/2029			33,375.00	33,375.00	4,416,025.00	310,411.41	4,105,613.59
9/1/2029	2,225,000	3.000	33,375.00	2,258,375.00			
3/1/2030					2,258,375.00	158,745.79	2,099,629.21
TOTALS	6,860,000		1,460,887.50	8,320,887.50	8,320,887.50	584,892.16	7,735,995.34

PE% 11.48% *(Temporary)*
 AR% 61.23% *(2021-22)*

Net 7.03% *Effective Reimbursement*

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EAST STROUDSBURG AREA SCHOOL DISTRICT
UNRESTRICTED YIELD ESCROW

SERIES OF 2016 *Optional Redemption Date: September 1, 2021*

AMOUNT TO CALL BONDS			
1	2	3	4
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Required</u>
2/8/2022	160,000.00	1,395.56	161,395.56
TOTALS	160,000.00	1,395.56	161,395.56

SERIES OF 2017 *Optional Redemption Date: March 1, 2022*

ESCROW REQUIREMENTS				ESCROW EARNINGS				
5	6	7	8	9	10	11	SETTLE 2/8/2022	13
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Required</u>	<u>Par</u>	<u>Coupon</u>	<u>Earnings</u>	<u>Cash Flow</u>	<u>Balance</u>
3/1/2022	6,860,000.00	101,981.25	6,961,981.25	6,961,982.00	0.000	0.00	6,961,982.00	0.75
TOTALS	6,860,000.00	101,981.25	6,961,981.25	6,961,982.00		0.00	6,961,982.00	

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EAST STROUDSBURG AREA SCHOOL DISTRICT

SERIES OF 2022

REFUNDS THE SERIES OF 2016 & SERIES OF 2017

Settle 2/8/2022

Dated 2/8/2022

1	2	3	4	5	6	7	8	9	10	11
Date	Principal	Coupon	Yield ⁽¹⁾	Interest	Semi-Annual Debt Service	Fiscal Year Debt Service	State Aid	Proposed Local Effort	Existing Local Effort	Savings
2021-22 Fiscal Year				0.00	0.00	0.00	0.00	0.00	96,300.31	96,300.31
9/1/2022	165,000	5.000	0.730	90,250.42	255,250.42					
3/1/2023				75,900.00	75,900.00	331,150.42	23,277.24	307,873.18	404,173.10	96,299.93
9/1/2023	120,000	5.000	0.740	75,900.00	195,900.00					
3/1/2024				72,900.00	72,900.00	268,800.00	18,894.50	249,905.50	252,386.66	2,481.16
9/1/2024	125,000	5.000	0.780	72,900.00	197,900.00					
3/1/2025				69,775.00	69,775.00	267,675.00	18,815.42	248,859.58	250,841.02	1,981.44
9/1/2025	130,000	5.000	0.850	69,775.00	199,775.00					
3/1/2026				66,525.00	66,525.00	266,300.00	18,718.77	247,581.23	249,214.03	1,632.80
9/1/2026	115,000	5.000	0.980	66,525.00	181,525.00					
* 3/1/2027				63,650.00	63,650.00	245,175.00	17,233.85	227,941.15	229,155.58	1,214.43
9/1/2027	85,000	2.000	1.120	63,650.00	148,650.00					
3/1/2028				62,800.00	62,800.00	211,450.00	14,863.25	196,586.75	200,410.17	3,823.42
9/1/2028	4,295,000	2.000	1.310	62,800.00	4,357,800.00					
3/1/2029				19,850.00	19,850.00	4,377,650.00	307,713.95	4,069,936.05	4,105,613.59	35,677.54
9/1/2029	1,985,000	2.000	1.450	19,850.00	2,004,850.00					
3/1/2030						2,004,850.00	140,925.00	1,863,925.00	2,099,629.21	235,704.21

TOTALS	7,020,000			953,050.42	7,973,050.42	7,973,050.42	560,441.98	7,412,608.44	7,887,723.68	475,115.24
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PE% 11.48% (Estimated)
 AR% 61.23% (2021-22)

Net 7.03% Effective Reimbursement

Savings Allocation	Amount	Percentage
School District's Share	475,115.24	6.77%
State's Share	35,921.84	0.51%
Total Savings	511,037.08	7.28%

* Optional redemption date of March 1, 2027

⁽¹⁾ For these purposes, assumes a current estimated of market conditions as of October 2021. Actual interest rates subject to change based on market conditions at the time of pricing.

EAST STROUDSBURG AREA SCHOOL DISTRICT

**PRO-RATA PORTION
REFUNDS SERIES OF 2016**

Settle 2/8/2022
Dated 2/8/2022

1	2	3	4	5	6	7	8	9	10	11
	Pro-Rata				Semi-Annual	Pro-Rata	State	Pro-Rata	Existing	2016 Bonds
	Principal	Coupon	Yield ⁽¹⁾	Interest	Debt Service	Fiscal Year	Aid	Proposed	2016 Bonds	2016 Bonds
	Date				Debt Service	Debt Service		Local Effort	Local Effort	Pro-Rata
										Savings
2021-22 Fiscal Year				0.00	0.00	0.00	0.00	0.00	1,487.53	1,487.53
	9/1/2022	158,000	5.000	0.730	4,454.72	162,454.72				
	3/1/2023					162,454.72	11,419.27	151,035.45	150,240.81	(794.64)
	9/1/2023		5.000							
	3/1/2024									
	9/1/2024		5.000							
	3/1/2025									
	9/1/2025		5.000							
	3/1/2026									
	9/1/2026		5.000							
	3/1/2027									
	9/1/2027		2.000							
	3/1/2028									
	9/1/2028		2.000							
	3/1/2029									
	9/1/2029		2.000							
	3/1/2030									

TOTALS	158,000			4,454.72	162,454.72	162,454.72	11,419.27	151,035.45	151,728.34	692.89
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PE% 11.48% (Estimated)
AR% 61.23% (2021-22)

Net 7.03% Effective Reimbursement

Savings Allocation	Amount	Percentage
School District's Share	692.89	0.43%
State's Share	52.39	0.03%
Total Savings	745.28	0.47%

⁽¹⁾ For these purposes, assumes a current estimated of market conditions as of October 2021. Actual interest rates subject to change based on market conditions at the time of pricing.

Note: Not included in the numbers above are paying agent fee savings stemming from combining two series into one series. Paying agent fees are payable in advance and typically on a per series basis. For the 2016 Bonds & 2017 Bonds, the annual paying agent fees are \$750 each. The economies of scale in ongoing paying agent fees from consolidating two series to one series is approximately an additional \$750 of net savings for the District. Pro-rata allocations shown for illustrative purposes only.

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EAST STROUDSBURG AREA SCHOOL DISTRICT

**PRO-RATA PORTION
REFUNDS SERIES OF 2017**

Settle 2/8/2022
Dated 2/8/2022

1	2	3	4	5	6	7	8	9	10	11
	Pro-Rata				Semi-Annual		Pro-Rata		Existing	2017 Bonds
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Yield ⁽¹⁾</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Debt Service</u>	<u>State Aid</u>	<u>Proposed Local Effort</u>	<u>2017 Bonds Local Effort</u>	<u>2017 Bonds Pro-Rata Savings</u>
2021-22 Fiscal Year				0.00	0.00	0.00	0.00	0.00	94,812.78	94,812.78
9/1/2022	7,000	5.000	0.730	85,795.69	92,795.69					
3/1/2023				75,900.00	75,900.00	168,695.69	11,857.96	156,837.73	253,932.30	97,094.57
9/1/2023	120,000	5.000	0.740	75,900.00	195,900.00					
3/1/2024				72,900.00	72,900.00	268,800.00	18,894.50	249,905.50	252,386.66	2,481.16
9/1/2024	125,000	5.000	0.780	72,900.00	197,900.00					
3/1/2025				69,775.00	69,775.00	267,675.00	18,815.42	248,859.58	250,841.02	1,981.44
9/1/2025	130,000	5.000	0.850	69,775.00	199,775.00					
3/1/2026				66,525.00	66,525.00	266,300.00	18,718.77	247,581.23	249,214.03	1,632.80
9/1/2026	115,000	5.000	0.980	66,525.00	181,525.00					
* 3/1/2027				63,650.00	63,650.00	245,175.00	17,233.85	227,941.15	229,155.58	1,214.43
9/1/2027	85,000	2.000	1.120	63,650.00	148,650.00					
3/1/2028				62,800.00	62,800.00	211,450.00	14,863.25	196,586.75	200,410.17	3,823.42
9/1/2028	4,295,000	2.000	1.310	62,800.00	4,357,800.00					
3/1/2029				19,850.00	19,850.00	4,377,650.00	307,713.95	4,069,936.05	4,105,613.59	35,677.54
9/1/2029	1,985,000	2.000	1.450	19,850.00	2,004,850.00					
3/1/2030						2,004,850.00	140,925.00	1,863,925.00	2,099,629.21	235,704.21

TOTALS	6,862,000			948,595.69	7,810,595.69	7,810,595.69	549,022.70	7,261,572.99	7,735,995.34	474,422.35
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PE% 11.48% (Estimated)
AR% 61.23% (2021-22)

Net 7.03% Effective Reimbursement

Savings Allocation	Amount	Percentage
School District's Share	474,422.35	6.92%
State's Share	35,869.45	0.00%
Total Savings	510,291.81	6.92%

* Optional redemption date of March 1, 2027

⁽¹⁾ For these purposes, assumes a current estimated of market conditions as of October 2021. Actual interest rates subject to change based on market conditions at the time of pricing.

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EAST STROUDSBURG AREA SCHOOL DISTRICT

SERIES OF 2022

Composition of the Issue

SOURCES:	2016 Bonds	2017 Bonds	Total
Bonds	158,000.00	6,862,000.00	7,020,000.00 <i>Estimated</i>
Net Original Issue Premium	3,787.26	262,414.74	266,202.00 <i>Estimated</i>
Accrued Interest	0.00	0.00	0.00 <i>Estimated</i>
Total	161,787.26	7,124,414.74	7,286,202.00

USES:	2016 Bonds	2017 Bonds	Total
Amount to Call 2016 Bonds	-161,395.56	0	161,395.56 <i>Estimated</i>
Amount to Call 2017 Bonds	0	6,961,981.25	6,961,981.25 <i>Estimated</i>
Underwriter's Discount ⁽¹⁾ \$8.00	316.00	55,844.00	56,160.00 <i>Estimated</i>
Bond Insurance	0.00	0.00	0.00 <i>Estimated</i>
Total Legal Fees & Expenses	23.80	33,976.20	34,000.00 <i>Estimated</i>
Financial Advisor	21.00	29,979.00	30,000.00 <i>Estimated</i>
Printing & Word Processing	6.65	9,493.35	9,500.00 <i>Estimated</i>
Credit Rating (Moody's Aa3)	17.50	24,982.50	25,000.00 <i>Estimated</i>
Internet Auction Administrator	1.93	2,748.07	2,750.00 <i>Estimated</i>
Paying/Redemption Agent (M&T Bank)	1.75	2,498.25	2,500.00 <i>Estimated</i>
Miscellaneous Expenses/Rounding	3.07	2,912.12	2,915.19 <i>Estimated</i>
Total	161,787.26	7,124,414.74	7,286,202.00

Dated Date 2/8/2022

Settlement Date 2/8/2022

Yield of the Issue	1.487630
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OIP/(OID) Calculations

<u>Date</u>	<u>Price</u>	<u>OIP/(OID)</u>	<u>OIP/(OID)</u>	<u>OIP/(OID)</u>
9/1/2022	102.397%	3,787.26	167.79	3,955.05
9/1/2023	106.611%	0.00	7,933.20	7,933.20
9/1/2024	110.690%	0.00	13,362.50	13,362.50
9/1/2025	114.537%	0.00	18,898.10	18,898.10
9/1/2026	117.899%	0.00	20,583.85	20,583.85
9/1/2027	104.320%	0.00	3,672.00	3,672.00
9/1/2028	103.369%	0.00	144,698.55	144,698.55
9/1/2029	102.675%	0.00	53,098.75	53,098.75
TOTAL		3,787.26	262,414.74	266,202.00

⁽¹⁾ Underwriter's discount to be bid out as part of the competitive auction process. The winning bidder will be selected based on True Interest Cost, which is a combination of coupons, yields, and the proposed Underwriter's Discount. For these purposes, assumes \$8.00, which is the approximate historical average for a bond issue of this size and maturity length.

Note: pro-rata allocation shown for illustrative purposes only

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Disclosures:

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Snow Removal Services Bid Award

South Campuses	2021-22	2022-23*	2023-24*	
	Meglino	Meglino	Meglino	
Per 3/4 Ton Pickup w/ Plow & Spreader per hour	\$115.00	\$120.75	\$126.79	
Per One Ton w/Plow & Spreader per hour	\$125.00	\$131.25	\$137.81	
Tri-axle Dump Trucks for Hauling per hour	\$125.00	\$131.25	\$137.81	
Snow Removal Loader/Trucking per hour	\$175.00	\$183.75	\$192.94	
Salt/Cinder Mix 80/20 \$/Ton	\$150.00	\$157.50	\$165.38	
Pure salt (white) \$/Ton	\$225.00	\$236.25	\$248.06	
North Campuses	2021-22	2022-23	2023-24	2021-22
	AAF	AAF	AAF	WPA**
Per 3/4 Ton Pickup w/ Plow & Spreader per hour	\$100.00	\$105.00	\$110.00	\$150.00
Per One Ton w/Plow & Spreader per hour	\$125.00	\$132.00	\$138.00	\$175.00
Snow Removal Loader/Trucking per hour	\$125.00	\$132.00	\$140.00	\$350.00
Snow Removal Loader w/ Plow/Trucking per hour	\$150.00	\$158.00	\$165.00	\$200.00
Snow Removal w/ Backhoe	\$175.00	\$184.00	\$194.00	\$250.00
Salt/Cinder Mix 80/20 \$/Ton	\$175.00	\$184.00	\$194.00	\$125.00
Pure salt (white) \$/Ton	\$250.00	\$263.00	\$276.00	--

* Vendor reserves the right for up to a 5% yearly increase

** Proposal includes a \$5,000/month retainer at a total cost of \$25,000

Recommended Action: That the Board of School Directors authorizes the Administration to award a contract for Snow Removal with Meglino Landscaping & Excavation LLC for the District's South Campuses (including South High School campus & associated buildings, JM Hill Elementary, Smithfield Elementary, Middle Smithfield Elementary, JT Lambert Intermediate & Bus Garage, Resica Elementary, and East Stroudsburg Elementary) and with AAF Landscaping for the District's North Campuses (including North High School, Lehman Intermediate, Buskill Elementary, North Bus Garage, Water Tower Access Road, and Sewage Treatment Plant Road). Contracts with both Meglino Landscaping & Excavation and AAF Landscaping are for Three Years (2021-22, 2022-23, 2023-24 based on the prices above.

Bids were publicly advertised for snow removal services and sent to four vendors. Bids were due to the District by 10am on October 11th with a public opening scheduled for that time. No bids were received by October 11th. The District then contacted additional vendors and received the proposals presented above.

Meglino Landscaping & Excavation L.L.C

36 pardees loop

East Stroudsburg PA 18302

570 656 5923

Meglinolandscaping@gmail.com

Owner Mike Meglino

Proposal for ESASD Snow plowing services for

**South high school campus & associated buildings , J.M Hill,
Smithfield Elementary, Middle Smithfield Elementary, J.T Lambert
& Bus garage, Resica, East Stroudsburg Elementary**

- Title page
- Table of contents
- Company profile
- Qualifications
- Cost of services
- None-collusion Affidavit
- W-9
- Bid bond

Company Profile

Meglino Landscaping & Excavation LLC was opened in 2010 by Mike Meglino.

We purchased our current location in 2017 and have been operating out of here since. Prior to 2017 we operated out of the home of Mike until we out grew the area and needed a bigger location to better fulfill the needs of the company.

We have never filed bankruptcy.

We have been operating under the name Meglino Landscaping & Excavation LLC since we opened the doors in 2010 and have never operated under a different name.

We have never defaulted on any public bid or contract work.

We have never been to court for not fulfilling a contract to terms.

Qualifications

We have been providing commercial snow removal to the area for 10 years and have grown every year since with an outstanding crew and state of the art equipment.

Lisa Roland- Martz bus Terminals (570) 760 1700

Edwina Wolf- The Glen at Tamiment (570) 807 8195

Dave Burak- Spruce Run development (570) 807 7408

Cory Willis - (570) 269 9516

During the winter months we have a fleet of

9 - 4x4 single wheel 1- ton pickups

7 - 4x4 single axle dual wheel dump trucks

9 - skid steer loaders

5 - wheel loaders 1.5 – 3 - yard buckets.

Fees for Service

High school south campus and associated buildings

Skid steer with snow bucket and 10 foot pusher/plow \$125.00 per hour.

Wheel loader, backhoe with 1-2 yard bucket and 12 foot pusher \$150.00 per hour.

Wheel loader 2.5-4 yard bucket and 12-14 foot pusher \$175.00 per hour.

$\frac{3}{4}$ -1 ton 4x4 single wheel pickup with 8.6 or larger plow and v box spreader \$115.00 per hour.

4x4 single axle dump truck with 9 foot or larger plow and v box or under tailgate spreader \$125.00 per hour.

Tri-axle dump trucks for hauling snow \$125.00 per hour.

Anti-skid salt mixture 80%-20% \$150.00 per yard spread.

Pure salt (white) \$225.00 per yard spread.

Non collusion Affidavit

Pennsylvania

Monroe

I Michael Meglino Owner at Meglino Landscaping & Excavation LLC Residing at 36 Pardees Loop East Stroudsburg PA 18302 Being of legal age, Dispose and say that:

The Budgets shown in the Bid Proposal is arrives independently and without consultation, communication or agreement with any other contractor, responder or potential responder to the Request for proposal or bid request.

Neither the prices nor the amount of the proposal. And neither the approximate budgets nor approximate amounts in the proposal have been disclosed to any other firm or person who is a responder or potential responder to the Request for proposal or bid request, and they will not be disclosed before the proposal opening.

No attempt has been made or will be made to induce any firm or person to refrain from responding to the request for proposal or bid request or to induce them to submit a budget that is higher than the budget in this proposal, or to submit any intentionally high or noncompetitive proposal or other form of non-competitive proposal.

The proposal and budget prepared by me is made in good faith and not pursuant to any agreement or discussion with or inducement from, any firm or person to submit a complementary or other non competitive proposal.

No person or persons, firms or corporation had, has or will receive directly or indirectly, any rebate, fee, gift, commission or thing of value on account of such sale.

I certify under penalty of perjury under Pennsylvania law that I know the contents of this Affidavit signed by me and that the statements are true and correct.

Michael Meglino

Date

Owner

Meglino Landscaping & Excavation LLC

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Michael Meglino		
	2 Business name/disregarded entity name, if different from above Meglino Landscaping & Excavation		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____		
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>		
	5 Address (number, street, and apt. or suite no.) See instructions. 36 Pardees loop	Requester's name and address (optional)	
	6 City, state, and ZIP code East Stroudsburg PA 18302		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number																					
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Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Date ▶ **10-14-2021**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

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PROPOSAL FOR SNOW PLOWING SERVICES

SNOW PLOWING RFP SP2122-2324

AAF Landscaping Inc.

P.O. Box 1146

Marshalls Creek, PA 18335

Office: (570) 994-7854

Cell: (570) 994-2916 Aaron A. Fish

E-mail: aaflandscaping@yahoo.com

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Profile of the Firm

AAF Landscaping Inc. is a family-owned business with an outstanding reputation for landscaping, excavation, seasonal clean-ups, snow removal & plowing, firewood delivery to local residents, property management, retaining walls, patios, tree removal and much more. With many years of experience in resident and commercial snow plowing, spreading of anti-skid, sidewalks, curbs, and major roads ways no other contractor in the area can match our remarkable quality services AAF's team is going to provide for you. Our team is all well-trained and detail-oriented specialist who know how to go above expectations. All our work is performed in a professional manner, using quality equipment, methods, and materials, all of which is maintained and operated with the highest standards to keep the properties clean and safe.

All Services are provided by AAF Landscaping Inc and trucks are dispatched from 500 Oak Street, East Stroudsburg PA or 2274 Rt.402 Dingmans Ferry PA.

What Sets Us Apart from the Other Companies in East Stroudsburg, PA?

- *Our mission is to build and maintain long-term, mutually rewarding business relationships with our clients, we want them to be sure that they can count on us to take care of all their property maintenance.*
- *Each landscaper on our team is well-trained, highly skilled, competent, and very talented professional who know how to go above expectations.*
 - *Our unblemished reputation means we are among the most reliable landscape service providers in town.*
- *Seeing people satisfied with the work we for them is what brings us immense satisfaction and motivates us to work harder and perform better.*

Why Should You Trust A.A.F Landscaping & Excavation?

- *We established our company in 2007 but each landscaper on our team has extensive experience in this field of work.*
- *We are fully qualified and licensed, enabling us to offer you our innovative solutions.*
- *We always observe all safety protocols and guarantee your complete satisfaction.*

Keep in mind that removing snow from your roadways, parking lots and sidewalks isn't the only thing we do. We specialize in landscape designs and landscape installation which means that if you plan to transform your outdoor space into a sight to behold, you have come to the right place. Whether it comes to a one-time sprinkler system installation, landscape re-design, or regularly scheduled grass cutting, make sure you contact us. We will gladly come to your assistance.

LIST OF SOME OF THE MANY SERVICES WE PROVIDE:

Landscape Services
Landscape Installation
Landscape Maintenance
Landscape Designs
Hardscaping
Patio Area

Snow Removal
Tree Pruning
Lawn Mowing
Excavation
Garden Design
Tank Replacement

Summary of Qualifications

Snow Bid:

For maintaining High School North/ Lehman Intermediate/ Bushkill Elementary School/ North Bus Garage/ Water Tower Access Road/ Sewage Treatment Plant Road for winter maintenance of the 2021-2024 winter season.

All work will be performed in a professional manner, using quality equipment, methods, and materials, all of which will be maintained and operated with the highest standards for winter maintenance of the 2021-2024 winter season to keep the property clean and safe. Services included shall be as follows:

- The successful contractors will maintain 24-hour availability during any snow event and furnish their telephone numbers to the Director of Facilities upon award of the contract. AAF will respond to a call to action by the district within one-half hour of receiving that call. Typically, the District will require the initiation of snow removal after the snow event has ended. If it continues through the night and threatens the opening of school the next day, the Director of Facilities will give the call to action in the early morning hours. If AAF fails to have the means of completing the snow removal before the District's scheduled or rescheduled opening times, the District reserves the right to call additional contractors and/or use its own personnel at the contractor expense, to complete the snow removal in time for opening.
- The District will also reserve the right to keep a path cleared to each building during a snow event with its own personnel to provide access for employees and emergency services. In the event that such services are required due to the lack of response by the contractor, the contractor shall be surcharged for such services at the District's cost therefore.
- It will be the responsibility of AAF to plow/remove the snow and cinder/salt all parking areas, roads, bus lots and entrances in their areas of responsibilities. All work must be completed with the use of licensed, insured and properly registered equipment.
- All High School and Intermediate School parking areas, roads and entrances are to be cleared, cindered and ready for students, traffic and parking, no later than 5:30 a.m. and that all Elementary schools are to be cleared and cindered no later than 6:00 a.m. North and South Bus Garages are to be cleared and cindered no later than 5:00 a.m. upon each snow/ice event.
- Snow plowing/removal shall occur when there is a snowfall in excess of 1 inch, or at the discretion of the Director of Facilities.

Any issues, concerns or complaints please reach out to inform us at

AAF Landscaping Inc.

(570)994-7854(office) or Aaron A. Fish (570)994-2916 (available 7days/ 24hours) or Chris H (Operations Manager) (570)517-9136 or Matt R (Project Manager) 570-994-6128

References

Name	Contact Info	Company
Scott Matthew Jr	(570) 994-8276	Glen at Tamiment
Christina Serpico	cserpico@wilkins1.com	Multiple HOAs
Rob McGlaughlin	(570) 8992074	Village of Camelback
Diane Triolo	regirl@ptd.net	Leisure Lands

Equipment and Vehicle List:

- 1998 Tri-Axel Dump truck
- 2001 Dodge 2500 series w/ a 8ft plow
- 2004 Dodge 2500 series with a 8 ft plow
- 2004 Ford F-350 dump w/ a 8 ½ ft western plow
- 2008 Ford F-250 with 8ft plow
- 2011 Ram 2500 series w/ western 8.5 ft plow
- 2012 Ram 3500 series w/ western wide out 8-10 ft plow
- 2014 Ram 5500 dump w/ western wide out 9-11 ft plow
- 2016 Ford F-550 dump w/ 10 ft plow
- 2018 Ram 2500 series w/ western V 9.5 ft plow
- 2016 Ram 3500 series w/ western 8.5 ft plow
- 2019 Ram 3500 series w/ western 9 ft plow
- 2019 Ram 5550 dump w/ western wide out 9-11 ft plow
- 2020 Ram 5500 dump w/ western wide out 9-11 ft plow
- 2020 Ram 3500 series w/ western wide out 8-10 ft plow
- 2020 Ram 2500 series w/ western V 9.5 ft plow
- 2021 Ram 4500 dump w / western 8-10 ft plow
- 2021 Ram 5500 dump w/ 9.5 Fisher plow
- 2019 GMC 3500 w/ Western 8-10 plow
- (9) air flow salt spreaders
- (3) Salt dog under tailgate spreader will be equipped on dump trucks

Highlight Truck/Equipment to be used

All dumps are equipped with 9-11' wide out plows and salters. All pickups are equipped with 8- 9.5' straight/ V-blade plow and salter

- Kubota SSV 75 Skid steer with 8' push box
- Kubota SVL 75 Skid steer with 8' push box
- Cat 289 skid steer with 10' push box
- Cat 420F backhoe with 12' push box
- Kubota tractor w/ variety of attachments
- Leaf vac system x2
- Kubota SSV 75 Skid steer with 8' push box
- Kubota SVL 75 Skid steer with 8' push box
- CAT 305.5 Excavator
- Kubota KX 040-2 Excavator
- Kubota KX 055-2 Excavator

Fee for Service


EAST STROUDSBURG AREA SCHOOL DISTRICT
 SNOW PLOWING/REMOVAL 2021-2022

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following <u>Per Hour.</u>	Per ¼ Ton Pickup w/ Plow & Spreader	Per One Ton w/Plow & Spreader	Per Application pure salt	Per application per mix	Machines for pushing snow	(If Needed) Snow Removal Loader/ Stacking Snow
Administration Center High School South Maintenance Garage	-	-	-	-	-	-
J.M. Hill Elementary	-	-	-	-	-	-
Smithfield Elementary	-	-	-	-	-	-
Middle Smithfield Elementary	-	-	-	-	-	-
J.T. Lambert Intermediate South Bus Garage	-	-	-	-	-	-
Resica Elementary	-	-	-	-	-	-
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	\$100.00 per hr per ¼ ton	\$125.00 per hr per ton	\$250.00 per application	\$175.00 per application	\$150.00 for skid steer per hr \$175 per hr backhoe	\$125.00 per hr tri-axel dump \$175 per hr backhoe
East Stroudsburg Elementary	-	-	-	-	-	-

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc.

SIGNATURE  DATE: 10/29/2021


EAST STROUDSBURG AREA SCHOOL DISTRICT
 SNOW PLOWING/REMOVAL 2022-2023

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following <u>Per Hour.</u>	Per ¼ Ton Pickup w/ Plow & Spreader	Per One Ton w/Plow & Spreader	Per Application pure salt	Per application per mix	Machines for pushing snow	(If Needed) Snow Removal Loader/ Stacking Snow
Administration Center High School South Maintenance Garage	-	-	-	-	-	-
J.M. Hill Elementary	-	-	-	-	-	-
Smithfield Elementary	-	-	-	-	-	-
Middle Smithfield Elementary	-	-	-	-	-	-
J.T. Lambert Intermediate South Bus Garage	-	-	-	-	-	-
Resica Elementary	-	-	-	-	-	-
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	\$105.00 per hr per ¼ ton	\$132.00 per hr per ton	\$263.00 per application	\$184.00 per application	\$158.00 for skid steer per hr \$184.00 per hr backhoe	\$132.00 per hr tri-axel dump \$184.00 per hr backhoe
East Stroudsburg Elementary	-	-	-	-	-	-

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc

SIGNATURE  DATE: 10/29/2021

EAST STROUDSBURG AREA SCHOOL DISTRICT


SNOW PLOWING/REMOVAL 2023-2024

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following Per Hour.	Per ¾ Ton Pickup w/ Plow & Spreader	Per One Ton w/Plow & Spreader	Per Application pure salt	Per application per mix	Machines for pushing snow	(If Needed) Snow Removal Loader/ Stacking Snow
Administration Center High School South Maintenance Garage	-	-	-	-	-	-
J.M. Hill Elementary	-	-	-	-	-	-
Smithfield Elementary	-	-	-	-	-	-
Middle Smithfield Elementary	-	-	-	-	-	-
J.T. Lambert Intermediate South Bus Garage	-	-	-	-	-	-
Resica Elementary	-	-	-	-	-	-
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	\$110.00 per hr per ¾ ton	\$138.00 per hr per ton	\$276.00 per application	\$194.00 per application	\$165.00 for skid steer per hr \$194.00 per hr backhoe	\$140.00 per hr tri-axel dump \$194.00 per hr backhoe
East Stroudsburg Elementary	-	-	-	-	-	-

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc

SIGNATURE  DATE: 10/29/2021


EAST STROUDSBURG AREA SCHOOL DISTRICT
 SNOW PLOWING/REMOVAL 2021-2022

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. As a pay by the push alternative bid, the District will give consideration to alternate bids that provide a cost for cleaning the specified parking are(s) per 4" of snowfalls and per application of (a) ice melt and (b) anti-skid. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following:	Pay to Push Alternative Bid
Administration Center High School South Maintenance Garage	---
J.M. Hill Elementary	---
Smithfield Elementary	---
Middle Smithfield Elementary	---
J.T. Lambert Intermediate South Bus Garage	---
Resica Elementary	---
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	---
East Stroudsburg Elementary	---

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc

SIGNATURE  DATE: 10/29/2021

EAST STROUDSBURG AREA SCHOOL DISTRICT
 SNOW PLOWING/REMOVAL 2022-2023

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. As a pay by the push alternative bid, the District will give consideration to alternate bids that provide a cost for cleaning the specified parking are(s) per 4" of snowfalls and per application of (a) ice melt and (b) anti-skid. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following:	Pay to Push Alternative Bid
Administration Center High School South Maintenance Garage	---
J.M. Hill Elementary	---
Smithfield Elementary	---
Middle Smithfield Elementary	---
J.T. Lambert Intermediate South Bus Garage	---
Resica Elementary	---
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	---
East Stroudsburg Elementary	---

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc.

SIGNATURE [Signature] DATE: 10/29/2021

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 SNOW PLOWING/REMOVAL 2023-2024

This proposal is submitted in accordance with your advertisement inviting proposals and the Request for Proposals issued pursuant thereto. As a pay by the push alternative bid, the District will give consideration to alternate bids that provide a cost for cleaning the specified parking are(s) per 4" of snowfalls and per application of (a) ice melt and (b) anti-skid. Having carefully examined the Request for Proposals, specifications and contract requirements, and having visited the site(s) and verified all measurements and conditions, the undersigned herein agrees to perform all labor and do all else necessary to complete the contract for the above-named project for the following amounts:

SNOW PLOWING/REMOVAL for the following:	Pay to Push Alternative Bid
Administration Center High School South Maintenance Garage	---
J.M. Hill Elementary	---
Smithfield Elementary	---
Middle Smithfield Elementary	---
J.T. Lambert Intermediate South Bus Garage	---
Resica Elementary	---
North High School Lehman Bushkill Elementary North Bus Garage Water Tower Access Road Sewer Treatment Plant Road	---
East Stroudsburg Elementary	---

The undersigned understands and agrees that the ESASD has the right to make any decision that serves the best interests of the School District. The undersigned hereby certifies that: This proposal is genuine and not a sham or collusive or made in the interest of, or in behalf of any person, firm or corporation not herein named and that the undersigned has not directly or indirectly induced or solicited any other person or firm to refrain from submitting a proposal, and that the undersigned has not in any manner sought by collusion to secure for himself any advantages over any other proposer. The undersigned agrees that this proposal shall be irrevocable and shall remain subject to School District acceptance or refusal for ninety (90) days after the date set for the opening of proposals.

BUSINESS NAME: AAF Landscaping Inc.

SIGNATURE  DATE: 10/29/2021

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Non-Collusion Affidavit


The undersigned proposer having fully reviewed the RFP for Snow Plowing Services and determined the accuracy of the statements made herein certifies that:

1. I am authorized to make this affidavit on behalf of my firm, and its owners, directors, and officers, as the case may be.
2. This proposal was developed independently and submitted without collusion with, and without any agreement, understanding, or planned common course of action with any other entity designed to limit independent bidding or competition.
3. The contents of this proposal have not been communicated by me or by any employees or agents of my firm to any person not an employee or agent of this firm and I/we will not communicate any information concerning this proposal to any such person prior to the official opening of the RFP.
4. No attempt has been made or will be made to induce any firm or person to refrain from submitting a proposal for this project or to submit a price higher than this price, or to submit an intentionally high or noncompetitive price.
5. My firm, its affiliates, subsidiaries, officers, directors, employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract.
6. I acknowledge that the above representations are material and important and will be relied upon by the East Stroudsburg Area School District when recommending an award for the services for which this proposal is submitted.

AAE Landscaping Inc.
Firm Name

10/29/2021
Date

Aaron A Fish President
Name and Title (Printed)


Signature

123

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Aaron A. Fish	
	2 Business name/disregarded entity name, if different from above AAF Landscaping Inc.	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions. PO Box 1146	Requester's name and address (optional)
	6 City, state, and ZIP code Marshalls Creek PA 18335	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
or				
Employer identification number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 10/24/2021
------------------	----------------------------	--------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.

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Payments

We here, at AAF, would like to thank you for your business, and are pleased to meet your snow needs.

Please make payments to:

AAF Landscaping Inc.

P.O. Box 1146

Marshalls Creek, PA 18335

Office: (570) 994-7854

E-mail: aaflandscaping@yahoo.com



AAF Landscaping Inc.:

Sign: _____

Date: 10/29/2021

ESASD:

Sign: _____

Date: _____

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VII.H.I



October 27, 2021

East Stroudsburg High School North
Subject: Chemical Controller
Attn: Robert Romagno

Dear Robert,

We are pleased to provide the following proposal:

Supply and Install One Prominent DCM 512 controller \$4,998.25

Startup and Training

All Prices Include freight

We look forward to working with you on this Project.

Regards,
Sean P. Haggerty
President
Deep Run Aquatic Services, Inc.

1823 Deep Run Rd., Pipersville, PA 18947 215-766-0192*215-766-8175 Fax
www.deeprunaquatics.com

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VII. H. 2



October 28, 2021

East Stroudsburg High School North and South
Subject: Flowmeters
Attn: Robert Romagno

Dear Robert,

We are pleased to provide the following proposal:

Supply and Install One 6" Signet Flowmeter wired into chemical controller at East
Stroudsburg High School South \$ 2,446.37

Supply and Install One 6" Signet Flowmeter wired into chemical controller at East
Stroudsburg High School North \$ 2,446.37

All Prices Include freight

We look forward to working with you on this Project.

Regards,
Sean P. Haggerty
President
Deep Run Aquatic Services, Inc.

1823 Deep Run Rd., Pipersville, PA 18947 215-766-0192*215-766-8175 Fax
www.deeprunaquatics.com

Form 611

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

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

Untitled Section

Untitled Section

FORM 611

EAST STROUDSBURG AREA SCHOOL DISTRICT

Procurement Form

Name of Requestor *

William Vitulli

Untitled Title

Department *

Curriculum & Instruction

Building *

To be used in all district Elementary buildings

128

What service or item are requesting *

Suntex International-24 Game(First In Math)

Why are you requesting the service or item *

First In Math is an internet-based curriculum supplement for schools, that makes math appealing and accessible to all types of learners.

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. *

n/a-single provider

What is the total cost of the purchase? *

\$13,573.60

129

Procurement Method: *

Quote Received only one Proposal

Request for Proposal (RFP)

Bid

Other:

Was this purchase budgeted? *

No ▼

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

130

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

Which Fund will be charged? *

10 ▼

What account will be charged? *

ESSERS III

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

n/a

Any additional information you would like to provide.

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

Google Forms

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Suntex International

3311 Fox Hill Road
Easton, PA 18045

Quotation

(tel) 610-253-5255
(fax) 610-258-2180

Quotation Date: 10/25/2021

Quotation No: 40593

Payment Terms: Net30
Customer Code: EAST0014
Salesperson: Kevin ODonnell

Valid Through: 12/31/2021
Ship Via: UPS Ground
F.O.B.: Easton, PA

Sold To: East Stroudsburg Area Sch Dist
50 Vine St
East Stroudsburg PA 18301

Ship To: East Stroudsburg Area Sch Dist
50 Vine St
East Stroudsburg PA 18301

THIS IS NOT AN INVOICE

Qty	Item No.	Description	Unit Price	Total
90	60001-FIM-TEAM	FIM Team	\$0.00	\$0.00
1,805	21-FIM-USER-ID	FIM Single Student Subscription	\$8.00	\$14,440.00

Notes: 2021/2022 School Year
Clever
Grades 2-5
6% Discount applied

Subtotal:	\$ 13,573.60
Freight:	0.00
Sales Tax:	\$ 0.00
Total:	\$ 13,573.60

132

Form 611

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

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

Untitled Section

Untitled Section

FORM 611

EAST STROUDSBURG AREA SCHOOL DISTRICT

Procurement Form

Name of Requestor *

William Vitulli

Untitled Title

Department *

Curriculum & Instruction

Building *

district elementary buildings-K&1 only

133

What service or item are requesting *

3P Learning-Mathseeds

Why are you requesting the service or item *

Student licenses for Kindergarten & First graders in Elementary Buildings

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. *

n/a-single provider

What is the total cost of the purchase? *

\$7,650.00-1 year licenses

134

Procurement Method: *

- Quote Received only one Proposal
- Request for Proposal (RFP)
- Bid
- Other:

Was this purchase budgeted? *

No ▼

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

135

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

Which Fund will be charged? *

10 ▼

What account will be charged? *

ESSERS III

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

n/a

Any additional information you would like to provide.

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

Google Forms

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Sales & Support Enquiries
 Tel: +1.866.387.9139
 Fax: +1.866.387.3220
 Email: support.usa@3plearning.com

3P Learning Inc
 PO BOX 392751
 Pittsburgh, PA 15251-0751
 United States

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

EIN 80-0768793

Return To: Stephanie Vandertholen
 941.993.2587
stephanie.vandertholen@3plearning.com

QUOTATION

Created Date: 10/29/2021

Quote Valid Until: 11/28/2021

Subscription

STUDENT LICENSES : 850	Subscription Start Date:
<input type="checkbox"/> 1 Year \$7,650	<input type="checkbox"/> 3 Years \$17,340 (\$5,610 Savings)
Recommended Professional Development	
Each session is 60 mins in duration for up to 25 participants <input type="checkbox"/> Intro to Mathseeds – Teachers will have the opportunity to explore features most frequently used in Mathseeds. <input type="checkbox"/> Reporting for Leadership – Delve into reporting to track student progress, as well as explore resources to assess students. <input type="checkbox"/> Differentiated Instruction – Teachers will investigate resources to support the diverse math needs for their classroom. <input type="checkbox"/> Custom Session – personalized session designed to meet the specific objectives of your school.	
\$500 Each x _____ Professional Development Total \$ _____	

By signing this quotation you are agreeing to the terms of use relating to all of the 3P Learning resources listed above. The terms of use can be found online at the following location: <http://www.3plearning.com/terms-conditions/> and includes our privacy policy.
 By signing, you are also agreeing to the terms and conditions of purchase, which are appended to this quotation.
 You can choose to sign this quotation using an e-signature or physical signature. The signed quotation will be taken as confirmation of a sales order and represents your formal agreement with 3P Learning. Please retain a copy for your records. A non-negotiable invoice will follow.

Subscription Cost	\$	Professional Development Cost	\$	GRAND TOTAL	\$
Name of Authorized Purchaser					
Signature					
Date					

Payment Method:

- Purchase Order Credit Card
 Invoice Us

Name on Card:		
Card Number:		
Expires:	CVV:	Zip Code:

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Standard Purchase Terms and Conditions

3P Learning will supply its products and services to the Customer under a licence to use them (the Licence) in accordance with this purchase agreement and the 3P Learning terms of use, which includes our privacy policy, set out at <http://www.3plearning.com/terms-conditions/> (collectively, the Agreement). The Licence provided to the Customer allows an assigned number of students selected by the Customer the right to use the purchased product(s) at home or school.

Unless otherwise indicated, the start date for the Licence shall be the date this Agreement is accepted.

Unless otherwise indicated, charges to the Customer by 3P Learning are based on the number of unique students the Customer has requested receive access to the product(s). The Customer can transfer the right to access the product from an existing student to a new student at no additional cost, but only once the previous student's use of the product has ended. You can request additional assigned students at any time. If more than the number of assigned students set out in this Agreement use the product(s), then 3P Learning has the right to invoice the Customer for the access provided to the additional students. Such amounts will be based on the number of additional students and the current price per student pro-rata for the remaining month(s) of the Licence. Where this Agreement relates to an individual school subscription, access must be assigned to student users within the Customer's school.

All fees are non-cancellable and non-refundable and are based on access quantity or professional services purchased and not on actual usage. A minimum purchase quantity of the total student roll for at least one Customer class applies. A minimum purchase quantity (\$) may also apply.

Unless otherwise stated, this offer expires 30 days from the quote date. We may from time to time offer discounts and other promotions. Special pricing, offers, discounts and complimentary access apply to the specified product, service and period of service specified in this Agreement, in addition to any other terms and conditions forming part of the relevant promotion or offer. Unless otherwise stated, complimentary subscriptions will be applied on the lowest price item(s). Pricing and terms of this offer are subject to change without notice before acceptance of the offer.

Unless otherwise indicated on the quote or invoice, the invoice will be payable within 30 days of invoice date.

We reserve the right to suspend or terminate your access to our products and services with notice to you if you're in breach of the Agreement, including where payment of your invoices is outstanding.

We won't provide notice before termination where:

1. you're in material breach of this Agreement,
2. doing so would cause us legal liability or compromise our ability to provide products and services to our other customers and end-users, or
3. we're prohibited from doing so by law.

Invoices not paid in accordance with the payment terms will be subject to a 2% interest charge.

You're responsible for all applicable taxes, and we'll charge tax when required to do so.

If applicable to your Licence, "whole school" shall mean a subscription for all students within a school or, where relevant, all students within a school phase such as "primary" or "secondary" years.

Schools opting for a multi-year Licence (paid annually) agree to maintain the access quantity (i.e. number of students) ordered in year 1 across all years of the subscription period and will be invoiced annually in advance of the following twelve month period. The unit price set out in the Licence shall apply throughout the multi-year Agreement, regardless of any changes to the recommended retail price during that period, provided always that any increase to applicable taxes or third party fees during the period shall be added to the invoice.

Cancellation of a multi-year Licence (paid annually) prior to the Licence expiry date will require written notice to 3P Learning. In the event of an early termination, the Customer will be required to pay 25% of the remaining amounts due under the Agreement ("Early Termination Fee"). This means that if a Customer signs up for a three (3) year Licence and terminates after one (1) year, then 25% of the remaining 2 years of the subscription period will be due and payable to 3P Learning.

Within 30 days of the Licence start date, a Customer may request a downward revision to the access quantity purchased, up to a maximum reduction of 10%. 3P Learning reserves the right to revise the per unit price (i.e. price per student access) to reflect the removal of any discounts previously provided.

If the Agreement includes the provision of Professional Services, the following terms shall also apply.

Professional Services means all learning & development, user training, education and implementation services detailed in the applicable quote, order form, purchase agreement or otherwise agreed to in writing, and may include, without limitation, onsite training, live online consultation and webinars.

The Professional Services shall be provided during regular working hours and on business days unless otherwise agreed in writing between 3P Learning and the Customer.

Professional Services will be provided for the fees outlined in the order form or quote, which may include travel and out of pocket expenses, plus applicable taxes. Changes to the agreed scope of Professional Services may result in an increase in fees and additional charges. Rescheduling or late cancellation of Professional Services may also result in fees being payable by the Customer in accordance with the order form or quote.

The Customer and 3P Learning shall each provide a primary point of contact for the Professional Services and the Customer shall provide 3P Learning with such accurate and timely information as is reasonably required to scope and deliver the Professional Services. 3P Learning will comply with all reasonable directions of the Customer in respect of the delivery of the Professional Services, provided that such directions are consistent with the requirements of this Agreement and not in breach of 3P Learning's policies, procedures or applicable law. Where such direction:

1. causes 3P Learning's costs to increase, the Customer must pay for any increase in 3P Learning's costs plus any expenses; or
2. causes 3P Learning not to be able to meet any timetable for delivery, then the timetable must be extended to the extent reasonable given the nature of the Professional Services.

Any work product or deliverable made, created or conceived by 3P Learning or its personnel as part of the Professional Services (Service Materials) shall vest in 3P Learning unless explicitly agreed otherwise.

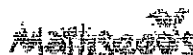
Any Customer materials and intellectual property used by 3P Learning in the course of providing the Professional Services (Customer Materials) shall remain the property of the Customer. The Customer grants 3P Learning a non-exclusive, non-transferable right to use the Customer Materials solely for the benefit of the Customer in the performance of the relevant Professional Services.

Unless otherwise agreed, subject to the Customer's payment of amounts due in respect of the Professional Services and compliance with the terms of this Agreement, 3P Learning grants the Customer a non-exclusive, non-transferable, irrevocable and perpetual licence, without the right to sublicense, to use and copy the Service Materials, for the Customer's internal operational and teaching purposes only.

3P Learning warrants that the Professional Services will be provided using reasonable care and skill in a manner consistent with industry standards and practices applicable to the relevant Professional Services. The Customer must notify 3P Learning of any alleged breach of this warranty within 10 days from the completion of the applicable Professional Services. 3P Learning's entire liability (and that of its personnel, including employees, agents and contractors) and the Customer's sole remedy for 3P Learning's breach of this warranty, will be for 3P Learning to, at its option (i) use reasonable efforts to correct that breach, or (ii) terminate the applicable order and refund the portion of any fees received that correspond to that breach. 3P Learning makes no other warranty or representation, and to the extent permitted by applicable law, disclaims all other warranties whether express or implied or statutory, including any implied warranties of merchantability or fitness for a particular purpose.

By signing, you confirm that you are an authorised signatory of the Customer and you are authorised to bind the Customer to the terms and conditions of this Agreement.

Signature (written or electronic) on a 3P Learning Agreement signifies acceptance of these terms on behalf of the subscribing school/institution as a whole and continuity of employment by the authorised signatory has no bearing on this Agreement.



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East Stroudsburg Area SD, PA



JOURNAL INQUIRY

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	DEBIT	CREDIT OB					
2021 04	3 BUA	10/01/2020	09/28/2020	COPIER	ke11i-oney					

1	10009270	438	KO				COPIER LEASE SHORTFALL			230.00
2	10001440	438	KO				COPIER LEASE SHORTFALL	230.00		
	10-1110-438-000-10-212-110-000-0000-						ESERegularMnt/Rpr/Upgrade			

** JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	DEBIT	CREDIT OB					
2021 04	4 BUA	10/01/2020	09/28/2020	MATHSEED	ke11i-oney					

1	10001440	640	KO				TECH. MATER. SHORTFALL			339.90
2	10001440	650	KO				ESERegularBooks/Period	339.90		
	10-1110-650-000-10-212-110-000-0000-						ESERegularsupplies Tech			

** JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	DEBIT	CREDIT OB					
2021 04	19 BUA	10/05/2020	10/05/2020	a/c125/121	diane-kelly					

1	10003180	650		125/121			GracesNotes PO# 21001343			234.00
2	10003140	650		125/121			EHNInstMusicsupplies Tech	234.00		
	10-1110-650-000-30-819-125-000-0000-						GracesNotes PO# 21001343			
	10-1110-650-000-30-819-121-000-0000-						EHNvocalsupplies Tech			

** JOURNAL TOTAL 0.00 0.00

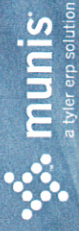
YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	DEBIT	CREDIT OB					
2021 04	47 BUA	10/07/2020	10/07/2020	Zoom Pymt	kiomarice-haraldsen					

1	10003180	650		125/121			GracesNotes PO# 21001343			234.00
2	10003140	650		125/121			EHNInstMusicsupplies Tech	234.00		
	10-1110-650-000-30-819-125-000-0000-						GracesNotes PO# 21001343			
	10-1110-650-000-30-819-121-000-0000-						EHNvocalsupplies Tech			

** 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
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	REF3	REF3	REF3	REF3	REF3	N	Hist	2021	2021		
1	10280050	531															
2	10280050	650															

ACCOUNT DEBIT CREDIT OB

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	REF3	REF3	REF3	REF3	REF3	N	Hist	2021	2021		
1	10003650	650															
2	10003440	650															

ACCOUNT DEBIT CREDIT OB

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	REF3	REF3	REF3	REF3	REF3	N	Hist	2021	2021		
1	10008540	580															
2	10003550	650															

ACCOUNT DEBIT CREDIT OB

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	REF3	REF3	REF3	REF3	REF3	N	Hist	2021	2021		
1	10008540	580															
2	10003550	650															

ACCOUNT DEBIT CREDIT OB

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	REF3	REF3	REF3	REF3	REF3	N	Hist	2021	2021		
1	10008540	580															
2	10003550	650															

ACCOUNT DEBIT CREDIT OB

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
 2021 04 67 BUA 10/08/2020 10/08/2020 signorellodebra-ecenbarger I N 2021

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003550	650						turn it in			
	10-1110-650-000-30-820-150-000-0000-							de			
2	10003440	650						turn it in			
	10-1110-650-000-30-820-110-000-0000-							de	1,760.00		
EHSReguLangArtsSupplies Tech											
EHSReguLangArtsSupplies Tech											
EHSReguLangArtsSupplies Tech											

** 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
 2021 04 192 BUA 10/19/2020 10/19/2020 WM Invoicekiomarice-haraidsen I N 2021

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10260470	411						For WM Invoice			
	10-2630-411-000-10-216-013-000-0000-							KR			
2	10260360	610						SME Grounds Disposal Svc			
	10-2630-610-000-00-000-013-000-0000-							KR	97.82		
								For WM Invoice			
								Grounds District Gen 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
 2021 04 194 BUA 10/20/2020 10/20/2020 Neg Bal debra-padavano I N 2021

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002660	610						Neg Bal			
	10-1110-610-000-20-518-110-000-0000-							LISReguLangArts Sup			
2	10002760	610						Neg Bal			
	10-1110-610-000-20-518-140-000-0000-							LISHealthPhysEdGen Sup	92.25		
3	10009630	438						Neg Bal			
	10-2380-438-000-20-518-000-000-0000-							LISPrincipaMnt/Rpr/Upgrade	816.70		
4	10009630	610						Neg Bal			
	10-2380-610-000-20-518-000-000-0000-							LISPrincipaGen Sup	1,427.02		
5	10009630	810						Neg Bal			
	10-2380-810-000-20-518-000-000-0000-							LISPrincipaIbues&Fees	480.00		

** 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	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	202	BUA	10/20/2020	10/20/2020	10/20/2020	10/20/2020	pro.svc	rebecca-lopez	rebecca-lopez	N	Hist	2021	2021		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	REF3	LINE	DESCRIPTION	DEBIT	CREDIT	OB			
1	10010620	330							professional services		1,000.00					
2	10010660	330							professional services		1,000.00					
3	10010700	432							professional services		1,000.00					
4	10010700	330							professional services		1,000.00					
5	10010870	431							professional services		1,000.00					
6	10010870	330							professional services		1,000.00					
** JOURNAL TOTAL													0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	203	BUA	10/20/2020	10/20/2020	10/20/2020	10/20/2020	supplie	rebecca-lopez	rebecca-lopez	N	Hist	2021	2021		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	REF3	LINE	DESCRIPTION	DEBIT	CREDIT	OB			
1	10010920	431							supplies		12,000.00					
2	10011050	610							supplies		10,000.00					
3	10010880	610							supplies		10,000.00					
4	10010790	610							supplies		10,000.00					
** JOURNAL TOTAL													0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	204	BUA	10/20/2020	10/20/2020	10/20/2020	10/20/2020	service	rebecca-lopez	rebecca-lopez	N	Hist	2021	2021		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	REF3	LINE	DESCRIPTION	DEBIT	CREDIT	OB			
1	10011050	432							professional services		2,000.00					
** 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
2021	04	204 BUA	10/20/2020	service	rebecca-lopez	I	N	HIST	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
2	10011050	330						professional services	2,000.00		
	10-2620-330-000-30-820-008-000-0000-							EHSoperBidgotherProfsvcs			

** 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
2021	04	205 BUA	10/20/2020	equipment	rebecca-lopez	I	N	HIST	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010780	330						equipment		4,000.00	
	10-2620-330-000-10-215-008-000-0000-							RESoperBidgotherProfsvcs	4,000.00		
2	10010780	432						equipment			
	10-2620-432-000-10-215-008-000-0000-							RESoperBidg EquipRepr&maint			

** 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
2021	04	218 BUA	10/21/2020	Zoom Inv	kiomatrice-haraldsen	I	N	HIST	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10280050	531						Zoom		1,013.75	
	10-2840-531-000-00-000-022-000-0000-							AdminServicesPostage	1,013.75		
2	10280050	650						Zoom			
	10-2840-650-000-00-000-022-000-0000-							AdminServicesSuppliesTech			

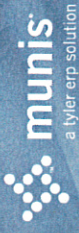
** JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2021	04	224 BUA	10/21/2020	Music	paul-bakner	I	N	HIST	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002240	650						Reeds/mouthpieces		128.50	
	10-1110-650-000-10-216-125-000-0000-							SMEInstr Music Supplies Tech			

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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
2021	04	224	BUA	10/21/2020	10/21/2020	MUSIC	REF3	REF3	REF3	REF3	1	N	HIST	2021			

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT	OB
2	10002240	610		SMT	Band			Reeds/mouthpieces	128.50		
	10-1110	610-000-10-216-125-000-0000-						SMTInstrMusicGen Sup			

** JOURNAL TOTAL 0.00

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	238	BUA	10/22/2020	10/22/2020	Consult.	REF3	REF3	REF3	REF3	1	N	HIST	2021			

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT	OB
1	10006770	550		KR	Sapphire			ChildAccountingPrint&bind	750.00		
2	10280050	330		KR	Sapphire			Adimm Srv.OtherProfsvc			
	10-2840	330-000-00-000-022-000-0000-									

** JOURNAL TOTAL 0.00

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	239	BUA	10/22/2020	10/22/2020	psych	REF3	REF3	REF3	REF3	1	N	HIST	2021			

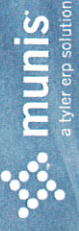
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT	OB
1	10006370	810		ajs				need funds for psych testi	600.00		
2	10006420	810		ajs				spvstuserv Dues&Fees	600.00		
3	10210200	650		ajs				need funds for psych testi	1,200.00		
	10-2140	650-000-00-000-603-000-0000-						Psychologist Supplies Tech			

** JOURNAL TOTAL 0.00

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2021	04	323	BUA	10/29/2020	10/29/2020	balance	REF3	REF3	REF3	REF3	1	N	HIST	2021			

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT	OB
								maria-heitz			

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	DEBIT	CREDIT	OB
2021	04	323 BUA	10/29/2020	balance	maria-heitz	I	N	Hist	2021				
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION			DEBIT	CREDIT	OB

1	10011980	360		MEH	Balance		Balance account				70.00		
2	10-2834	-360-000-10-216-000-0000-		MEH	Balance		SME Princ Training&Development					5.00	
3	10009510	810		MEH	Balance		SMIPrincipaIdues&Fees					65.00	
	10-2380	-810-000-10-216-000-0000-		MEH	Balance		SMIPrincipaIgen Sup						
	10009510	610		MEH	Balance								
	10-2380	-610-000-10-216-000-0000-											

** JOURNAL TOTAL

0.00

0.00

0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2021	04	324 BUA	10/29/2020	Balance	maria-heitz	I	N	Hist	2021				
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION			DEBIT	CREDIT	OB

1	10011980	580		MEH	Balance		Balance account				24.96		
2	10-2834	-580-000-10-216-000-0000-		MEH	Balance		SMISdevNonInstCtTravel/conf					24.96	
	10002160	581		MEH	Balance		SMIRegularIndistrictTrv1						
	10-1110	-581-000-10-216-110-000-0000-											

** JOURNAL TOTAL

0.00

0.00

0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2021	04	325 BUA	10/29/2020	Balance	maria-heitz	I	N	Hist	2021				
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION			DEBIT	CREDIT	OB

1	10007010	610		MEH	Balance		Balance account				13.81		
2	10-2250	-610-000-10-216-155-000-0000-		MEH	Balance		SMILibraryGen Sup					13.81	
	10002260	610		MEH	Balance		SMIHealThPhysEdGen Sup						
	10-1110	-610-000-10-216-140-000-0000-											

** JOURNAL TOTAL

0.00

0.00

0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2021	04	367 BUA	10/30/2020	cover bal	tammy-walsh	I	N	Hist	2021				
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION			DEBIT	CREDIT	OB

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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
2021	04	367 BUA	10/30/2020	cover	ba1 tammy-walsh	I	N	Hist	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009450	610						RESPrincipalgen Sup	2,127.06		
2	10001980	610						RESRegularGen Sup	2,127.06		

** 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
2021	04	376 BUA	10/30/2020	cover	ba1 tammy-walsh	I	N	Hist	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10006530	610						RESGuidancegen Sup	250.71		
2	10006530	650						Cover the cost of the ink		250.71	
								RES Guidance Supplies Tech			

** 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
2021	04	405 BUA	10/01/2020	Transfer	catherine-cynemouth	I	N	Hist	2021	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10001290	810						Transfer		450.00	
2	10001290	610						BESVocalIbues&Fees	450.00		
								Transfer			
								BESVocalGen Sup			

** JOURNAL TOTAL 0.00 0.00

** GRAND TOTAL 0.00 0.00

23 Journals printed

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

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East Stroudsburg Area School District

* Date Range 9/17/21 through 10/8/21

check # 254617
Voided

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
1382	09/27/2021	BOVINO'S PIZZA	CELEBRATION OF STUDENTS COMPLETION OF PRE-HIGH	\$ 78.90
1383	09/27/2021	COOPER ELECTRIC SUPPLY CO.	JULY MAINTENANCE SUPPLIES	\$ 17,010.23
1384	09/27/2021	CRAMER'S HOME CENTER	GROUNDS JULY SUPPLIES	\$ 106.89
1385	09/27/2021	HAIJOCA CORPORATION	Open PO for Cramers Home Center	\$ 1,639.04
1386	09/27/2021	ICOM NORTH AMERICA LLC	Open PO for Hajoca	\$ 3,716.27
1387	09/27/2021	SOAPSTONE MEDIA, INC	ICOM Inv # E5050421 & 7/22/2021 Quote	\$ 497.96
1388	09/27/2021	P.I.A.A., INC.	supplies for students JTL COLORSCAPE BLOW UP ARCH	\$ 1,530.00
1389	09/27/2021	SHUTTERSTOCK INC	ATHLETICS PIAA RULE BOOKS	\$ 1,097.00
1390	09/27/2021	SOMASTREAM INTERACTIVE	Post card subscription	\$ 30.74
1391	09/27/2021	SOUTHEASTERN EQUIPMENT & SUPPLY, INC	75 SEATS FOR ONLINE DRIVERS ED	\$ 1,500.00
1392	09/27/2021	VISTAPRINT USA	PO for Southeastern Equip and Supply	\$ 325.00
1393	09/27/2021	WASTE MANAGEMENT	Post Card printing and mailing app. by Board	\$ 9,333.07
1394	09/27/2021	ZOOM VIDEOS COMMUNICATIONS, INC	Open PO for Waste Management - HSS	\$ 11,679.33
1395	09/28/2021	CAIT NISHIMURA	Monthly Charge AUGUST	\$ 59.96
1396	09/28/2021	CS ODESSA LLC	Band Music	\$ 40.45
1397	09/28/2021	PASBO	Drawing Software	\$ 104.94
1398	09/28/2021	THE WEBSTAIRANT STORE	PASBO MEMBERSHIP FOR MATTHEW HIRSCH 2021-2022 SY	\$ 800.00
1399	09/28/2021	WRISTBANDEXPRESSCOM	Transition Cafe	\$ 4,057.19
1400	09/28/2021	ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTER.	STUDENT SUPPLIES	\$ 225.00
1401	09/28/2021	ASC D STORE	membership-renewal BRIAN BOROSH	\$ 240.00
1402	09/28/2021	HERSHEY LODGE	ASC D Membership for Superintendent	\$ 304.00
1403	09/28/2021	PA SCHOOL BOARDS ASSOCIATION (PSBA)	RESERVATION FOR W. RIKER PASCD CONFERENCE	\$ 168.72
1404	09/28/2021	PA ASSOCIATION OF SCHOOL ADMINSTRATORS	PASA-PSBA CONFERENCE FEE FOR LISA VANWHY	\$ 403.00
1405	09/28/2021	PCARD VENDOR	PASA-PSBA CONFERENCE FEE FOR W RIKER	\$ 403.00
1406	09/28/2021	GIANT 6093	PASA Membership for Superintendent	\$ 1,995.00
1407	09/28/2021	WALMART COMMUNITY/GEMB	COFFEE FOR START OF SCHOOL YEAR MEETING	\$ 18.33
1408	09/28/2021	WEIS MARKET, INC.	CAFETERIA SUPPLIES - M POSSINGER	\$ 13.49
254618	09/23/2021	ACTION LIFT INC	CAFETERIA SUPPLIES - M POSSINGER	\$ 39.18
254619	09/23/2021	ADVANTAGE TITLE, LLC	Inv SI188689 Repair to Lift	\$ 263.65
254620	09/23/2021	AL ROBINSON	TAX REFUND PARCEL 060066645 #5442	\$ 120.50
			2020 SENIOR REBATE - ROBINSON, AL & CALLIE	\$ 350.76
				\$ 300.00

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East Stroudsburg Area School District

* Date Range 10/9/21 through 10/14/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255189	10/14/2021	US FOODS	open PO US FOODS orders	\$ 403.63
255190	10/14/2021	US FOODS	US FOODS 2021-2022 INVOICES	\$ 52,585.59
255191	10/14/2021	VINCENT & JOAN COSTA	2020 SENIOR REBATE - COSTA, VINCENT & JOANN	\$ 250.00
255192	10/14/2021	W.B. MASON CO., INC.	NORTHAMPTON IJ20 WBMASON	\$ 797.16
255193	10/14/2021	WEIS MARKET, INC.	JTL STAFF BREAKFAST	\$ 155.19
255194	10/14/2021	WELLS FARGO R/E TAX SERVICE	TAX REFUND PARCEL 14.8B.1.64 #144070 STEPHEN WYATT	\$ 3,159.47
255195	10/14/2021	WELLS FARGO R/E TAX SERVICE	TAX PARCEL 09.8A.1.8-30 #106794 ELIZABETH RIVERA	\$ 1,706.29
255196	10/14/2021	WILLIAM D PENE	TAX REFUND PARCEL 14.6A.1.7-1 #001603 WILLIAM PENE	\$ 2.00
255197	10/14/2021	WILLIAM JONES	TAX REFUND PARCEL 09.4C.1.67 09.4D.2.63	\$ 30.00
255198	10/14/2021	WILLIAM VITULLI	Empl Expense claim # 4260.	\$ 10.75
255199	10/14/2021	WILLIAMSPORT AREA SCHOOL DISTRICT	NORTH WRESTLING ENTRY FEE WILLIAMSPORT	\$ 250.00
255200	10/14/2021	ZELENKOFKSKE AXELROD LLC	AUDIT 2021	\$ 13,000.00
255201	10/14/2021	ZESWITZ MUSIC COMPANY	Euphonium Repair	\$ 43.20
			French Horns/Trumpet Repairs	\$ 180.00
			Winning Rhythms Books	\$ 180.00
255202	10/14/2021	ZONAR CONNECTED	ZONAR CARDS 8/20/2021	\$ 400.59
			ZONAR PARKWAY RENEWAL; STREET SRVC RENEWAL; ZPASS	\$ 51,120.00
255203	10/14/2021	CECILIA SANTIAGO	2020 SENIOR REBATE - SANTIAGO, CECILIA	\$ 650.00
255204	10/14/2021	UGI CENTRAL	ESE SEPTEMBER NATURAL GAS LINE 411006828957	\$ 1,404.33
			HS SOUTH SEPTEMBER NATURAL GAS LINE 411008006032	\$ 4,518.45
			JM HILL SEPTEMBER NATURAL GAS LINE 411007277063	\$ 906.18
			JTL SEPTEMBER NATURAL GAS LINE 411006894413	\$ 2,463.48
			MAINT BLDG SEPTEMBER NATURAL GAS LINE 411008050535	\$ 24.77
255205	10/14/2021	UGI CENTRAL	SOUTH STADIUM SEPT NATURAL GAS LINE 411005507123	\$ 84.76
			ESE SEPTEMBER NATURAL GAS 411006828957	\$ 484.53
			HS SOUTH SEPTEMBER NATURAL GAS 411008006032	\$ 2,488.30
255206	10/14/2021	CENTRAL PENNSYLVANIA DIGITAL LEARNING FOUNDATION	JTL SEPTEMBER NATURAL GAS 411006894413	\$ 1,147.24
			20/21_EoY Reconciliation / Central PA	\$ 16,257.74
			Final Reimbursement EoYR / Central PA	\$ 6,445.16
			to pay invoices for 2021-2022 school year	\$ 10,202.63
Grand Total				\$ 1,409,658.62

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
1409	10/25/2021	COOPER ELECTRIC SUPPLY CO.	Open PO for Cooper MAINTENANCE & ITEC	\$ 20,338.75
1410	10/25/2021	CRAMER'S HOME CENTER	GROUPS & CUSTODIAN AUGUST SUPPLIES	\$ 1,925.66
1411	10/25/2021	HAIJOCA CORPORATION	Open PO for Cramers Home Center	\$ 3,322.06
1412	10/25/2021	ICOM NORTH AMERICA LLC	Open PO for Hajoca MAINTENANCE	\$ 15,373.39
1413	10/25/2021	LEHIGH UNIVERSITY	ICOM Quote# SOSA090923 FUEL PUMP	\$ 507.23
1414	10/25/2021	MAKE MUSIC, INC	SOUTH CROSS COUNTRY PAUL SHORT RUN ENTRY FEE TEAM1	\$ 240.62
1415	10/25/2021	PCARD VENDOR	SOUTH CROSS COUNTRY PAUL SHORT RUN ENTRY FEE TEAM2	\$ 240.62
1416	10/25/2021	PCARD VENDOR	District wide - SmartMusic	\$ 20,987.76
1417	10/25/2021	PCARD VENDOR	HS SOUTH FALL CONCESSION	\$ 399.00
1418	10/25/2021	PCARD VENDOR	HS SOUTH FALL CONCESSION	\$ 399.00
1419	10/25/2021	PCARD VENDOR	HS SOUTH FALL CONCESSION	\$ 399.00
1420	10/25/2021	PCARD VENDOR	HS SOUTH FALL CONCESSION	\$ 40.00
1421	10/25/2021	PCARD VENDOR	HS SOUTH FALL CONCESSION	\$ 40.00
1422	10/25/2021	SHUTTERSTOCK INC	HS SOUTH FALL CONCESSION	\$ 80.00
1423	10/25/2021	VISTAPRINT USA	HS SOUTH WELCOME BACK TREATS FOR STUDENTS	\$ 894.00
1424	10/25/2021	WASTE MANAGEMENT	Post card subscription	\$ 30.74
1425	10/25/2021	ZOOM VIDEOS COMMUNICATIONS, INC	Flyers, banners and signs for bus driver hiring	\$ 1,061.25
1426	10/26/2021	INDEED, INC	TAX REFUND FROM PO 22001395	\$ (126.77)
1427	10/26/2021	PCARD VENDOR	TAX REFUND ON PO 22001401	\$ (60.07)
1428	10/26/2021	STATE & FEDERAL POSTER	Open PO for Waste Management - HSS	\$ 10,597.33
1429	10/26/2021	WEIS MARKET, INC.	Monthly Charge	\$ 59.96
1430	10/26/2021	WEIS MARKET, INC.	INDEED POSTING- ACCOUNTANT.BOOKKEEPER	\$ 397.50
1431	10/26/2021	DOLLAR TREE	SOUTH BASKETBALL DEPOSIT FOR TICKETS	\$ 200.00
1432	10/26/2021	WALMART COMMUNITY/GEMB	Labor Law Posters	\$ 328.90
1433	10/26/2021	WEIS MARKET, INC.	HS SOUTH FCS SUPPLIES - R BROTHERTON	\$ 77.75
1434	10/26/2021	PCARD VENDOR	JTL FCS SUPPLIES - M MOLINA	\$ 667.40
1435	10/26/2021	PCARD VENDOR	CAFETERIA SUPPLIES - M POSSINGER	\$ 106.03
1436	10/26/2021	DOLLAR TREE	CAFETERIA SUPPLIES - M POSSINGER	\$ 77.63
			CAFETERIA SUPPLIES - M POSSINGER	\$ 13.47
			SUBSCRIPTION FOR SUPERINTENDENT AUTO DEDUCT MONTHL	\$ 4.00
			SUBSCRIPTION FOR SUPERINTENDENT AUTO DEDUCT MONTHL	\$ 4.00
			CAFETERIA SUPPLIES - D FLYNN	\$ 104.00

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
1437	10/26/2021	KEYCO DISTRIBUTORS INC.	CAFETERIA SUPPLIES - D FLYNN	\$ 693.97
255208	10/21/2021	20/20 SETTLEMENT SERVICE, LLC	TAX REFUND PARCEL 060102517 #3026 TERRY HEISLER	\$ 754.22
255209	10/21/2021	95 PERCENT GROUP INC.	ESSER III Phonics Booster Bundles	\$ 900.90
			Phonics Booster Bundle(2)	\$ 58.00
255210	10/21/2021	ALEX NOVOSELSKY	Title I KG Phonics Screener	\$ 522.50
255211	10/21/2021	ALEXANDER R LOCHNER	TAX REFUND PARCEL 060039414 #5025	\$ 8.60
255212	10/21/2021	ALL POCONO SETTLEMENT SERVICE	TAX REFUND PARCEL 060038391 #3995	\$ 55.62
255213	10/21/2021	AMERICAN RED CROSS	TAX REFUND PARCEL 060075494 & 066041682 #347&346	\$ 550.45
			755735 American Red Cross Manual	\$ 1,063.47
			LG supplies	\$ 888.52
255214	10/21/2021	ANGEL M ROGALINSKI	TAX REFUND PARCEL 060042591 #5992	\$ 66.90
255215	10/21/2021	ANGEL ROBLES	TAX REFUND PARCEL 060039176 #5935	\$ 4.70
255216	10/21/2021	APPLE INC.	Apple Pen per a comp ed agreement	\$ 89.00
255217	10/21/2021	SANDERS TRANSPORT, INC	Inv 21-2546 Water for HSS Pool	\$ 3,217.50
255218	10/21/2021	AWARD COMPANY OF AMERICA	Plaques for 2021-2022 Employees	\$ 625.34
255219	10/21/2021	BETH A PERKINS	Bell Covers	\$ 136.00
255220	10/21/2021	BOVINO'S PIZZA	HS SOUTH FRESHMAN SEMINAR WORKSHOP LUNCH	\$ 130.00
255221	10/21/2021	BUS PARTS WAREHOUSE	BUS PARTS WAREHOUSE - OPEN ORDER FOR PARTS	\$ 367.00
255222	10/21/2021	CARA RIDNER	Expense claim # 4292.SUMMER 2021 TUITION REIMBURSE	\$ 459.00
255223	10/21/2021	CAROLYN B. LABAR	2020 SENIOR TAX REBATE- LABAR, CAROLYN	\$ 650.00
255224	10/21/2021	CLIFFORD & VIOLET SAFIN	2020 SENIOR TAX REBATE-SAFIN, CLIFFORD & VIOLET	\$ 250.00
255225	10/21/2021	CM REGENT RESOURCES	OCTOBER LIFE INSURANCE PAYMENT	\$ 11,602.31
255226	10/21/2021	CM REGENT RESOURCES	OCTOBER LONG TERM DISABILITY INSURANCE	\$ 9,355.55
255227	10/21/2021	CODY KELLY	Expense claim # 4295.SUMMER 2021 TUITION REIMBURSE	\$ 1,677.00
255228	10/21/2021	COLONIAL INTERMEDIATE UNIT 20	Extended School Yr (ESY)	\$ 71,947.68
			Kindergarten booklets 21/22 SY	\$ 2,581.18
			Partial Hosp installment SHORT PAY	\$ 27.60
255229	10/21/2021	COMMONWEALTH CHARTER ACADEMY SCHOOL	RENEWAL OF DISCOVERY EDUCATION SERV SY 2021-22	\$ 4,418.52
255230	10/21/2021	CONCORD THEATRICALS CORP	20/21_EoY Reconciliation / Commonwealth	\$ 247,676.66
255231	10/21/2021	CONCORDE, INC.	HS SOUTH ROYALTY FEES & RENTER FEES, SPRING MUSIC	\$ 2,075.00
255232	10/21/2021	CORELOGIC CENTRALIZED REFUNDS	CONTRACT FOR DOT TESTING	\$ 26.11
			TAX REFUND PARCEL MULTIPLE TAX REFUNDS	\$ 91,187.40

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255233	10/21/2021	CYNTHIA PELLINGTON	Expense claim # 4291. SUMMER 2021 TUITION REIMBURS	\$ 1,575.00
255234	10/21/2021	DAN HOPKINS DESIGNS	MIDDLE SMITHFIELD SW BEHAVIOR FUNDRAISER	\$ 1,549.35
255235	10/21/2021	DARLENE MICHEL	2020 SENIOR TAX REBATE- MICHEL, DARLENE	\$ 500.00
255236	10/21/2021	DAVID V FALBO	Expense claim # 4286.SUMMER 2021 TUITION REIMBURSE	\$ 3,141.00
255237	10/21/2021	DEBORAH A CARBONE	2020 SENIOR TAX REBATE- CARBONE, DEBORAH	\$ 500.00
255238	10/21/2021	DELORES LABAR	2020 SENIOR TAX REBATE- LABAR, DELORES	\$ 824.76
255239	10/21/2021	DIRECT ENERGY BUSINESS	JM HILL SEPT NATURAL GAS 411007277063	\$ 0.33
			MAINTENANCE BLDG SEPT NATURAL GAS 411008050535	\$ 56.48
255240	10/21/2021	DIXIE WILSON	SOUTH STADIUM SEPT NATURAL GAS 411005507123	\$ 300.00
255241	10/21/2021	DM SUPPLY SOURCE, LLC	2020 SENIOR TAX REBATE- WILSON, DIXIE	\$ 4,836.23
			Inv 8456 Drive Bypass HSN	\$ 127.03
			Inv 8460 HSN actuator/valve	\$ 422.88
255242	10/21/2021	DOUBLE M PRODUCTIONS	Inv8459 JTL chicago replacement part	\$ 1,998.50
255243	10/21/2021	DOUGLAS B. & LINDA E. ELLIOTT	HS SOUTH YEARBOOK STUDENTS SWEATSHIRT	\$ 70.31
255244	10/21/2021	EAST STROUDSBURG UNIVERSITY	TAX REFUND PARCEL 060039004 #2021	\$ 73,955.70
255245	10/21/2021	EAST STROUDSBURG UNIVERSITY	EMPLOYEES SUMMER 2021 TUITION	\$ 4,527.90
255246	10/21/2021	ELENA KALUGINA	SPRING 2021 TUITION 2 ADDITIONAL STUDENTS	\$ 10.00
255247	10/21/2021	ELIZABETH BOCK	TAX REFUND PARCEL 060062218 #3443	\$ 413.00
255248	10/21/2021	EMILY NIEMAN	Expense claim # 4284.SUMMER 2021 TUITION REIMBURSE	\$ 3,354.00
255249	10/21/2021	EPIC SPORTS	Expense claim # 4290.SUMMER 2021 TUITION REIMBURSE	\$ 352.70
255250	10/21/2021	EASTERN PENN SUPPLY COMPANY	LEHMAN VOLLEYBALL NET	\$ 144.35
			Inv A027974672.002 HSS Pool Parts	\$ 191.14
			Inv S027974672.001 HSS Pool parts	\$ 54.28
255251	10/21/2021	FACE/SCHOLASTIC INC.	Inv S027974753.001 HSS Pool parts	\$ 1,133.18
255252	10/21/2021	FIVE STAR INTERNATIONAL LLC	Title I Books for Family Engagement	\$ 2,304.34
255253	10/21/2021	FLINN SCIENTIFIC INC.	FIVE STAR OPERN ORDER FOR PARTS	\$ 1,324.00
			HS-S	\$ 814.51
255254	10/21/2021	FOLLETT SCHOOL SOLUTIONS, INC.	Thermit™, Black, 500 g #T0007	\$ 815.78
255255	10/21/2021	FRED RIDNER JR	MSE Book Order 1 2021-22	\$ 459.00
255256	10/21/2021	GOULD'S PRODUCE AND FARM MARKET	Final Payment for Empl Expense claim # 4293.	\$ 540.00
255257	10/21/2021	GRAINGER	to pay invoices for 2021-2022 school year	\$ 47.77
			Inv9065763444 HSS Pool	

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255258	10/21/2021	GUILLERMO GARCIA	TAX REFUND PARCEL 060062002 #2485	\$ 6.84
255259	10/21/2021	H.T. LYONS INC	Inv910017953 HSN Boiler Work	\$ 1,400.00
255260	10/21/2021	HELENE B LEBREW	2020 SENIOR TAX REBATE- LEBREW, HELENE	\$ 500.00
255261	10/21/2021	HWANG KWON	2020 SENIOR TAX REBATE- KWON, NAM IM & HWANG	\$ 650.00
255262	10/21/2021	IVAN NIEVES	2020 SENIOR TAX REBATE- NIEVES, IVAN	\$ 500.00
255263	10/21/2021	J.W.PEPPER & SONS-ACCT.#36-136400	Choral Music-Fall 2021	\$ 60.00
255264	10/21/2021	JANICE GRISI	Sheet Music for Choraliers	\$ 101.99
255265	10/21/2021	JEAN A. GENTILE	2020 SENIOR TAX REBATE- GRISI, JANICE	\$ 500.00
255266	10/21/2021	JEANNE DUNSTANE	2020 SENIOR TAX REBATE- GENTILE, JEAN	\$ 650.00
255267	10/21/2021	JESSICA REESE	2020 SENIOR TAX REBATE- DUNSTANE, JEANNE	\$ 300.00
255268	10/21/2021	JOHN & BESSIE PLACE	Expense claim # 4283-SUMMER 2021 TUITION REIMBURSE	\$ 3,520.00
255269	10/21/2021	JTL FIELD TR.REFUND-SPECIAL ACT.COVID-19	2020 SENIOR TAX REBATE- PLACE, JOHN & BESSIE	\$ 500.00
255270	10/21/2021	K12 SYSTEMS	JTL 6TH GRADE PEEC FIELD TRIP REFUND-JAYEL	\$ 20.00
255271	10/21/2021	KANE J FURST	PIMS Training/Online event	\$ 150.00
255272	10/21/2021	KATHARINE HOLMES	Expense claim # 4287-SUMMER 2021 TUITION REIMBURSE	\$ 1,566.00
255273	10/21/2021	KATHERINE NEESE	Open PO for Katharine Holmes CONTRACT DRIVER	\$ 685.87
255274	10/21/2021	LABELLA ASSOCIATES DPC	TAX REFUND PARCEL 060106932 #4935 KATHERINE NEESE	\$ 49.36
255275	10/21/2021	LAURA E MUNCH	Inv148064 District Wide IAQ 2021	\$ 7,225.00
255276	10/21/2021	LAWSON PRODUCTS	Expense claim # 4289-SUMMER 2021 TUITION REIMBURSE	\$ 1,566.00
255277	10/21/2021	LEHIGH VALLEY CENTER FOR INDEPENDENT LIVING	Ear Protection	\$ 66.68
255278	10/21/2021	LINDE GAS & EQUIPMENT INC	Interpreting services for a hearing impaired stud	\$ 407.00
255279	10/21/2021	LORRAINE A KIRK	Open PO for Praxair - LIS	\$ 717.62
255280	10/21/2021	LUNCH ACCT REFUND	2020 SENIOR TAX REBATE- KIRK, LORRAINE	\$ 650.00
255281	10/21/2021	M A BRIGHTBILL BODY WORKS INC.	REFUND TO 139840, 202513	\$ 19.96
255282	10/21/2021	MARIA LANG	MA BRIGHTBILL OPEN ORDER FOR PARTS & SUPPLIES	\$ 160.46
255283	10/21/2021	MARYANNE OLSEN	2020 SENIOR TAX REBATE- LANG, MARIA	\$ 250.00
255284	10/21/2021	MET-ED	TAX REFUND PARCEL 060106959 #5102 MARYANNE OLSEN	\$ 37.73
			HS SOUTH SEPTEMBER ELECTRIC 100017327568	\$ 24,839.64
			MIDDLE SMITHFIELD SEPTEMBER ELECTRIC 100071509721	\$ 6,808.26
			RESICA OCTOBER ELECTRIC 100016949099	\$ 5,828.76
			SMITHFIELD SEPTEMBER ELECTRIC 100066917749	\$ 5,328.71
			TRAFFIC LIGHT AUG & SEPT ELECTRIC 100031621285	\$ 40.27

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255284	10/21/2021	MET-ED	TRAFFIC LIGHT OCTOBER ELECTRIC 100016944322	\$ 20.30
			TRAFFIC LIGHT OCTOBER ELECTRIC 100017096742	\$ 20.44
			TRAFFIC LIGHT OCTOBER ELECTRIC 100141089464	\$ 20.29
			TRAFFIC LIGHT SEPTEMBER ELECTRIC 100051981031	\$ 20.69
255285	10/21/2021	MONROE CAREER AND TECHNICAL INSTITUTE	TRAFFIC LIGHT SEPTEMBER ELECTRIC 100080490897	\$ 30.64
255286	10/21/2021	MUSIC IN MOTION	MONROE CAREER & TECHNICAL INSTITUTE 2021-2022	\$ 164,528.00
255287	10/21/2021	NAESP.ORG	MUSICPLAYONLINE	\$ 524.25
255288	10/21/2021	NATIONAL ASSOC. SCHOOL NURSES MEMBERSHIP	Principal membership KRISTIN LORD	\$ 595.00
255289	10/21/2021	NEW DOOR PROPERTY TRANSFER	Mary Kate Dunstane NASN membership	\$ 130.00
255290	10/21/2021	NEW DOOR PROPERTY	TAX REFUND PARCEL 060043673 #2233 JAMIE & RALPH FI	\$ 1,121.17
255291	10/21/2021	NORTHEAST CHEMICAL & SUPPLY CO & INC	TAX REFUND PARCEL 060105054 #1797 EDGARDO DIAZ	\$ 73.56
			Open PO for ice melt - BES	\$ 374.85
			Open PO for Ice Melt - ESE	\$ 374.85
			Open PO for Ice Melt - HSS	\$ 1,678.25
			Open PO for Ice Melt - JMH	\$ 374.85
			Open PO for Ice Melt - JTL	\$ 1,352.40
			Open PO for Ice Melt - RES	\$ 374.85
			Open PO for Ice Melt - SME	\$ 374.85
255292	10/21/2021	NORTHEAST PA RIFLE LEAGUE	NORTH & SOUTH RIFLE DUES	\$ 400.00
255293	10/21/2021	ORIENTAL TRADING	A-TSI Grant SWPBIS supplies	\$ 316.52
			SCHOOL WIDE BEHAVIOR REWARDS	\$ 189.17
255294	10/21/2021	PA TREATMENT & HEALING	Tuition / PATH / #0603176 / JUN 21	\$ 570.00
255295	10/21/2021	THE PADCASTER LLC	Padcaster iPad case exchange	\$ 30.00
255296	10/21/2021	PASCD ASCD	PA ASCD membership renewal (T. Bradley)	\$ 65.00
255297	10/21/2021	PATRICIA JIMENEZ	TAX REFUND PARCEL 060040362 #3352 PATRICIA JIMENEZ	\$ 6.17
255298	10/21/2021	PEDIATRIC CANCER FOUNDATION OF THE LEHIGH VALLEY	MIDDLE SMITHFIELD ELEM CASUAL FOR A CAUSE DONATION	\$ 445.00
255299	10/21/2021	PEPSI-COLA	HS SOUTH FALL CONCESSION SUPPLIES	\$ 410.50
255300	10/21/2021	PHYLLIS CUTHILL	2020 SENIOR TAX REBATE- CUTHILL, PHYLLIS	\$ 300.00
255301	10/21/2021	PLANK ROAD PUBLISHING	Jennifer scott chorus supplies	\$ 297.18
255302	10/21/2021	POCONO RECORD	Open Purchase Order for Board Advertisements	\$ 221.08
255303	10/21/2021	PRESENTATION SYSTEMS	A-TSI Grant Poster Printing System	\$ 8,360.00
255304	10/21/2021	PROSSER LABORATORIES, INC.	Inv 08312021.39 July North Campus/RES/MSE	\$ 3,935.00

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255304	10/21/2021	PROSSER LABORATORIES, INC.	Inv 09282021.08 August HSN/RES/MISE water/waste	\$ 4,814.00
255305	10/21/2021	QUADIANT LEASING USA, INC	Fee for mail machine	\$ 706.80
255306	10/21/2021	QUILL CORPORATION	QUADIANT LEASE PAYMENT OPEN PO	\$ 706.80
255307	10/21/2021	RACHEL M MEOGA	Inv19876314 Board Marker	\$ 60.70
255308	10/21/2021	RAFAEL FINE	Expense claim # 4288.SUMMER 2021 TUITION REIMBURSE	\$ 3,096.00
255309	10/21/2021	RAY E. LENHART	TAX REFUND PARCEL 060067433 #2265	\$ 8.01
			Expense claim # 4282.SUMMER 2021 TUITION REIMBURSE	\$ 4,716.00
255310	10/21/2021	ROBERT J. SCHAEFER	MIDDLE SMITHFIELD SCHOOL WIDE BEHAVIOR	\$ 129.99
255311	10/21/2021	ROBERT PROTHRO	TAX REFUND PARCEL 060043128 & 060040482 #6317&6316	\$ 63.40
255312	10/21/2021	ROBERTA NEWMAN-CUBERO	TAX REFUND PARCEL 060039470 #5637 ROBERT PROTHRO	\$ 42.99
255313	10/21/2021	SAW SALES AND MACHINERY CO.	TAX REFUND PARCEL 060110329 #1507 ROBERTA NEWMAN-C	\$ 68.09
255314	10/21/2021	SCHOLASTIC	Woodshop supplies	\$ 1,058.00
255315	10/21/2021	SCHOOL SPECIALTY LLC	Title I Books for Family Engagement	\$ 4,660.23
			1st grade supplies/osborne	\$ 311.67
			2nd gr. / dunn	\$ 1,194.03
			3rd grade supplies/ clark	\$ 661.07
			Art Supplies.	\$ 1,536.13
			ESSER III - AcadeME supplies	\$ 50.91
			FIRST GRADE SUPPLIES START OF SCHOOL	\$ 1,707.11
			General School Supplies - All Grades	\$ 310.57
			Guidance	\$ 51.99
			KINDERGARTEN SCHOOL SUPPLIES	\$ 1,001.15
			office	\$ 32.95
			special ed. / diana govus	\$ 441.16
			Supplies	\$ 227.84
			SUPPLIES NEEDED FOR SCHOOL YEAR	\$ 1,295.20
			Supplies for Art	\$ 1,710.52
			Supplies for computer class	\$ 206.42
			supplies for main office	\$ 109.22
			Supplies for Students	\$ 215.34
			THIRD GRADE SCHOOL SUPPLIES	\$ 518.67
			title 1 wisneiski	\$ 155.85

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Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255315	10/21/2021	SCHOOL SPECIALTY LLC	Title I Create a Reader supplies	\$ 113.04
255316	10/21/2021	SHARP ENERGY	SHARP ENERGY OPEN ORDER FOR PROPANE-SOUTH	\$ 6,226.78
255317	10/21/2021	SHERLEY A DUNCAN	TAX REFUND PARCEL 060104346,060104622&060107346	\$ 263.32
255318	10/21/2021	SINGER EQUIPMENT COMPANY, INC	To pay for supplies for the 2021-2022 school year	\$ 1,138.16
255319	10/21/2021	SNOANN TOBIN	Expense claim # 4294-SUMMER 2021 TUITION REIMBURSE	\$ 1,566.00
255320	10/21/2021	SOCIAL STUDIES SCHOOL SERVICES	Multicultural Perspectives curriculum enhancement	\$ 201.45
255321	10/21/2021	SWEET, STEVENS, KATZ & WILLIAMS LLP	Final Statement for a special ed student	\$ 404.50
255322	10/21/2021	SWEETWATER SOUND, INC.	Pool Counsel agreement OCTOBER FEE	\$ 2,000.00
255323	10/21/2021	TERESA PETITTI	Cajon Percussion Instrument	\$ 209.99
255324	10/21/2021	TERRENCE R BOMAR	TAX REFUND PARCEL 060043499 #1859	\$ 9.13
255325	10/21/2021	TERRI BULLMAN	Expense claim # 4281-SPRING 2021 TUITION REIMBURSE	\$ 3,170.00
255326	10/21/2021	THE BANK OF NEW YORK MELLON	TAX REFUND PARCEL 060066701 #896 TERRI BULLMAN	\$ 17.27
255327	10/21/2021	THE EC/BCLS TRAINING CENTER	ESTRASD16A AGENT FEE	\$ 750.00
255328	10/21/2021	THERESA BEZULA	ATHLETICS CPR CARDS AND ROSTER FEE	\$ 13.00
255329	10/21/2021	THOMAS MEIZANIS	2020 SENIOR TAX REBATE-BEZULA, THERESA	\$ 250.00
255330	10/21/2021	TITLE 365 COMPANY	TAX REFUND PARCEL 060062728&060041112 #4490&4489	\$ 600.00
255331	10/21/2021	UKINI M PAULINO	TAX REFUND PARCEL 090109025 #72.14 JAMES&LINDA VALE	\$ 93.63
255332	10/21/2021	UNITED VOLLEYBALL SUPPLY, LLC	TAX REFUND PARCEL 060072175 #29 UKINI PAULINO	\$ 340.32
255333	10/21/2021	US FOODS	SOUTH VOLLEYBALL FLOOR ANCHORS	\$ 2,062.10
255334	10/21/2021	US FOODS	open PO US FOODS orders	\$ 930.02
255335	10/21/2021	VALLEY FORGE EDUCATIONAL SERVICES	US FOODS 2021-2022 INVOICES	\$ 4,557.22
255336	10/21/2021	WASTE MANAGEMENT OF NEW JERSEY, INC.	Tuition per Settlement Agreement	\$ 40,375.00
255337	10/21/2021	WELLS FARGO R/E TAX SERVICE	Inv3583829-0203-1 30 yd roll off HSN	\$ 1,166.18
255338	10/21/2021	WILFREDO & ANN MARIA GONZALES	TAX REFUND PARCEL 188.02.01-12 & 197.03-05-13	\$ 8,522.60
255339	10/21/2021	WILLIAM V. MACGILL & CO.	2020 SENIOR TAX REBATE- GONZALES, WILFREDO & ANN	\$ 250.00
255340	10/21/2021	WILMINGTON TRUST FEE COLLECTIONS	Karen Buis Save a Tooth	\$ 145.80
255341	10/21/2021	ZACHARY COLE	ESASD 20 SINK	\$ 780.00
255342	10/21/2021	ZESWITZ MUSIC COMPANY	Expense claim # 4285-SUMMER 2021 TUITION REIMBURSE	\$ 1,548.00
255343	10/28/2021	806 TECHNOLOGIES, IN	Clarinet Neckstrap	\$ 19.60
255344	10/28/2021	ALL STATE TECHNOLOGY, INC	Euphonium Repair	\$ 108.00
			Title I Crate software for compliance	\$ 5,000.00
			Open PO HSS Pool Upgrade and Rep- All State Tech	\$ 135,015.00

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East Stroudsburg Area School District

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Check Number	Date	Vendor Name	Invoice Description	Check Amount.
255345	10/28/2021	AMERICAN RED CROSS	Amer. Red Cross CPR/AED for 4 officers	\$ 128.00
255346	10/28/2021	ANGELA SCHEMBECK	Empl Expense claim # 4297.	\$ 6.78
255347	10/28/2021	ANN TORREGROSSA	2020 SENIOR REBATE - TORREGROSSA, ANN	\$ 250.00
255348	10/28/2021	APPLE INC.	Apple USB3 - USBC adapters for robotics advisors	\$ 266.00
255349	10/28/2021	WILLIAM H. HEISER	Piano Tuning	\$ 121.50
255350	10/28/2021	BANCROFT NEUROHEALTH	Tuition / Bancroft / JUL - OCT 2021	\$ 8,900.00
255351	10/28/2021	BAYADA HOME HEALTH CARE	Tuition / Bancroft / June - Sept 2021	\$ 3,705.00
255352	10/28/2021	BEATRICE CAHILL	Additional Nurses per contract	\$ 2,428.13
255353	10/28/2021	BEHAVIORAL HEALTH ASSOCIATES	2020 SENIOR REBATE - CAHILL, BEATRICE	\$ 68.89
255354	10/28/2021	BLANCHE E. JACKSON	Tuition / BHA / #3887 / SEP 2021	\$ 20,790.00
255355	10/28/2021	BRODHEAD CREEK REGIONAL AUTHORITY	2020 SENIOR REBATE - JACKSON, BLANCHE	\$ 250.00
			ESE 3RD QTR WATER BILL 05429-0	\$ 1,501.49
			JTL 3RD QTR WATER BILL 05516-0	\$ 784.55
255356	10/28/2021	CANON-MCMILLAN SCHOOL DISTRICT	SOUTH BUS LOT 3RD QTR WATER BILL 05516-1-0	\$ 303.09
255357	10/28/2021	CAROLINA BIOLOGICAL SUPPLY CO.	Tuition / Southwood / JUL 2020	\$ 1,898.40
255358	10/28/2021	CAROLINE AGOSTO	HS-S	\$ 55.62
255359	10/28/2021	CATHERINE TYNEMOUTH	Empl Expense claim # 4296.	\$ 59.14
255360	10/28/2021	CATHLEEN HECKMAN	JM HILL RETIREMENT GIFT FOR COLLEAGUE	\$ 28.95
255361	10/28/2021	CENTRAL BUCKS SCHOOL DISTRICT	2020 SENIOR REBATE - HECKMAN, CATHLEEN	\$ 500.00
255362	10/28/2021	CHAPMAN REFRIGERATION LLC	NORTH WRESTLING ENTRY FEE FOR CB EAST INVITATION	\$ 300.00
255363	10/28/2021	CHARLES GRIFFIN	to pay invoices for 2021-2022 school year	\$ 495.47
255364	10/28/2021	CINDY HAYES	2020 SENIOR REBATE - GRIFFIN, CHARLES	\$ 300.00
255365	10/28/2021	COLONIAL INTERMEDIATE UNIT 20	2020 SENIOR REBATE - HAYES, CINDY	\$ 650.00
255366	10/28/2021	COMMONWEALTH OF PA	Operating Costs for Colonial Acad.	\$ 4,516.33
255367	10/28/2021	COUGHLAN COMPANIES, INC	2021 NOTICE OF ASSESSMENT acct#6892	\$ 3,119.00
			MSE Capstone Book Order 21-22	\$ 17.99
			RES Capstone Interactive Book Order 2021-22	\$ 779.81
255368	10/28/2021	CRAIG REICHL	RES Capstone Print Book Order 2021-22	\$ 1,865.08
255369	10/28/2021	DAMARIS ROBINS	Empl Expense claim # 4210.	\$ 57.12
255370	10/28/2021	DEBRA A PADAVANO	Empl Expense claim # 4304.	\$ 101.66
255371	10/28/2021	DEREK SMITH LAW GROUP LLC	Empl Expense claim # 4300.	\$ 70.10
			Settlement Agreement/Board approved 10/18/2021	\$ 9,000.00

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
255372	10/28/2021	DEZIREE SEEMAN	MIDDLE SMITHFIELD BEHAVIOR REWARDS	\$ 80.10
255373	10/28/2021	DISTRICT COURT 43-2-02	CIVIL COMPLAINT TUITION C MCORMICK	\$ 133.75
255374	10/28/2021	DM SUPPLY SOURCE, LLC	Inv8463 Wall Mount BES	\$ 481.48
			Inv8472 HSN UV Scanner	\$ 242.63
			Inv8482 LIS Acrylic Bonding Solution	\$ 211.77
255375	10/28/2021	E.S.E.A.	Inv8488 HSS wire noodler	\$ 81.91
255376	10/28/2021	EAST STROUDSBURG	Payroll Run 1 - Warrant 211028	\$ 28,602.08
255377	10/28/2021	EASTBAY INC.	Payroll Run 1 - Warrant 211028	\$ 6,991.66
255378	10/28/2021	ED FOUNDATION OF ES/GENERAL FUND	SOUTH GIRLS BASEKTBALL UNIFORMS	\$ 4,550.00
255379	10/28/2021	EI US, LLC	Payroll Run 1 - Warrant 211028	\$ 23.00
255380	10/28/2021	ELIZABETH BEVERLY JONES	Tuition / Learn Well / Invs 61937 & 62172	\$ 295.60
255381	10/28/2021	EMILY NIEMAN	2020 SENIOR REBATE - JONES, ELIZABETH	\$ 650.00
255382	10/28/2021	EPLUS TECHNOLOGY	Empl Expense claim # 4298.	\$ 51.97
255383	10/28/2021	EPLUS TECHNOLOGY	JTL Interactive Projector Sensory Room	\$ 1,993.72
			30FT HS HDMI CBL DIGTL from ePlus	\$ 900.00
			Epson Projector-HS North	\$ 60.00
			Epson Projector-JT Lambert IU	\$ 148.00
			Epson Projector-Lehman	\$ 148.00
			Projector	\$ 1,688.72
			USB-C dongles	\$ 2,431.00
255384	10/28/2021	EASTERN PENN SUPPLY COMPANY	Inv S027957906.001 ESE Sensor Brd	\$ 1,031.31
			Inv S028030467.001 SME parts	\$ 140.47
255385	10/28/2021	EUOFINS ENVIROMENT TESTING PHILADELPHIA. LLC	Inv6300015624 North Sewer Water Testing	\$ 225.00
			Inv6300015690 North Concession Water Testing	\$ 145.00
			Inv6300015709 HSN Bus Garage Water Testing	\$ 230.00
			Inv6300015714 Maint Shop Water Testing	\$ 215.00
			Inv6300015717 HSS Water Testing	\$ 685.00
			Inv6300015825 HSS Stadium Water Testing	\$ 215.00
255386	10/28/2021	EVENT HYDRATION SOLUTIONS, INC	NORTH ATHLETIC TRAINER FOOT PEDALS	\$ 750.00
255387	10/28/2021	FASTENAL COMPANY	Open Purchase Order for Parts/Tools	\$ 29.93
255388	10/28/2021	FASTENAL COMPANY	Inv RASTR11849 BES parts	\$ 81.10
255389	10/28/2021	FAYE FLOYD	2020 SENIOR REBATE - FLOYD, FAYE	\$ 300.00

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
255390	10/28/2021	FRANK J DIGELOROMO	2020 SENIOR REBATE - DIGELOROMO, FRANK	\$ 500.00
255391	10/28/2021	FRONTIER	Frontier Phone Service 21/22 SY	\$ 1,407.49
255392	10/28/2021	GANTER SOUTH SERVICES	Inv2884 ESE roof an window repairs	\$ 1,699.03
255393	10/28/2021	GEORGE MORRIS	2020 SENIOR REBATE - MORRIS, GEORGE	\$ 300.00
255394	10/28/2021	GERTRUDE HAWK CHOCOLATES	HS NORTH CLASS OF 2022 FUNDRAISING BALANCE	\$ 432.00
255395	10/28/2021	GOULD'S PRODUCE AND FARM MARKET	to pay invoices for 2021-2022 school year	\$ 666.00
255396	10/28/2021	GREATER LATROBE SCHOOL DISTRICT	Tuition / Greater LaTrobe / #21-0176	\$ 710.00
255397	10/28/2021	GROVE CITY AREA SCHOOL DISTRICT	Tuition / Grove City / #21ADJ045 / 06/30/21	\$ 3,789.80
255398	10/28/2021	HAB-DLT	Payroll Run 1 - Warrant 211028	\$ 452.47
255399	10/28/2021	ISABELL GRANT	2020 SENIOR REBATE - GRANT, ISABELL	\$ 250.00
255400	10/28/2021	JAMES WNUK	NORTH & SOUTH ATHLETIC TRAINER BIOMED SAFETY TEST	\$ 260.00
255401	10/28/2021	JEANETTE GOMES	2020 SENIOR REBATE - GOMES, JEANETTE	\$ 500.00
255402	10/28/2021	TEACHTOWN	Social skills learning support	\$ 3,143.00
255403	10/28/2021	KARIN A HOGAN	JM HILL WEDDING SHOWER GIFT	\$ 25.00
255404	10/28/2021	LAKESHORE LEARNING MATERIALS	Learning Sppt. Furniture	\$ 1,816.40
255405	10/28/2021	RACING OPTICS, INC	Smithfield Learning Sppt. Classroom Furniture	\$ 4,716.75
255406	10/28/2021	LUNCH ACCT REFUND	Face Shield for Sp. Ed. Student w/ sensory issues	\$ 87.31
255407	10/28/2021	LUNIS LOGAN	refund to 137722	\$ 31.40
255408	10/28/2021	MARTINA H MATHEIS	2020 SENIOR REBATE - LOGAN, LUNIS	\$ 500.00
255409	10/28/2021	MARYANN REILLY	Empl Expense claim # 4301.	\$ 362.10
255410	10/28/2021	MEIER SUPPLY CO., INC.	2020 SENIOR REBATE - REILLY, MARYANN	\$ 500.00
255411	10/28/2021	MICHAEL COPPOLA	Inv2432177 District Filters	\$ 219.80
255412	10/28/2021	MODERN GAS SALES, INC.	Empl Expense claim # 4302.	\$ 6.16
255413	10/28/2021	MUSIC IN MOTION	LEHMAN POOL PROPAIN	\$ 663.30
255414	10/28/2021	NATIONAL ASSOCIATION FOR THE EXCHANGE OF	Music Play online	\$ 174.95
255415	10/28/2021	NANCY S. BROWN	MUSICPLAYONLINE	\$ 174.95
255416	10/28/2021	NORTH EAST PARTS GROUP	Naer Membership JESSICA REESE	\$ 59.00
255417	10/28/2021	NASSE/NHS/NJHS	2020 SENIOR REBATE - BROWN, NANCY	\$ 500.00
255418	10/28/2021	NYSCSPC (NEW YORK STATE CHILD SUPPORT	Auto Parts/Supplies	\$ 607.90
			Auto Parts/Supplies	\$ 26.98
			JTL SUPPLIES FOR INDUCTION	\$ 50.27
			Payroll Run 1 - Warrant 211028	\$ 193.50

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
255419	10/28/2021	OFFICE BASICS	NORTHAMPTON IU20 OFFICE BASIC-22000003	\$ 58.80
255420	10/28/2021	OFFICE DEPOT	Ink cartridges for laser printer	\$ 423.96
			Principal's Chair	\$ 512.97
255421	10/28/2021	PA DECA	Principal's chair 22000976	\$ 170.99
255422	10/28/2021	PATRICIA A SCHMIDT	HS SOUTH DECA MEMBERSHIP	\$ 16.00
255423	10/28/2021	PATRIOT WORKWEAR	2020 SENIOR REBATE - SCHMIDT, PATRICIA	\$ 250.00
			Patriot uniforms for E. Sanchez-Rivera	\$ 82.00
			Patriot uniforms for J. Taylor	\$ 82.00
			Patriot uniforms for R. Grant	\$ 198.00
			Patriot uniforms for T. Cullen	\$ 119.00
			Patriot uniforms for T. King	\$ 60.00
255424	10/28/2021	PAUL BURGESS	2020 SENIOR REBATE - BURGESS, PAUL	\$ 500.00
255425	10/28/2021	PHILIP PROPPON	2020 SENIOR REBATE - PROPPON, PHILIP	\$ 300.00
255426	10/28/2021	POCONO 4 WHEEL DRIVE CENTER	Inv230504 Tail Light for M3 Truck	\$ 9.00
255427	10/28/2021	POSTMASTER	STAMPS FOR RESICA 3 ROLLS	\$ 174.00
255428	10/28/2021	POSTMASTER	STAPS FOR MIDDLE SMITHFIELD 9 ROLLS	\$ 550.00
255429	10/28/2021	PROSSER LABORATORIES, INC.	Inv 07312021.33 June Operations/North/RES/MISE	\$ 6,533.00
			Inv 10012021.99 Wastewater repairs at HSN	\$ 4,995.00
255430	10/28/2021	PSERS	Inv. 06302021.32 MAY 2021/North Campus/RES/MISE	\$ 7,660.00
			#6431 XXX-XX-1225 DONNA SNAP	\$ 7.28
255431	10/28/2021	QUADIENT LEASING USA, INC	#6431 XXX-XX-2830 CATHY GALLAGHER	\$ 306.57
			LIS part of the postage rental Nov-Feb2022	\$ 706.80
255432	10/28/2021	ROSE TREE MEDIA SD	quadiant leasing-Nov_Feb	\$ 706.80
			Tuition / Rose Tree / TU00000861	\$ 1,609.98
255433	10/28/2021	SAVVAS LEARNING COMPANY, LLC	Tuition / Rose Tree / TU00000925	\$ 5,656.63
255434	10/28/2021	SCHOLASTIC	Envision Sawvas training for October 11, 2021	\$ 1,700.00
255435	10/28/2021	SHERRIE MYERS	Title I Books for Family Engagement	\$ 131.26
255436	10/28/2021	SHIRLEY C LESOINE	Settlement Agreement - Board Approved 10/18/21	\$ 10,800.00
255437	10/28/2021	SME FIELD TRIP REFUND-SPECIAL ACT.COVID-19	2020 SENIOR REBATE - LESOINE, SHIRLEY	\$ 500.00
255438	10/28/2021	STRAND POOL SUPPLY, ILP	SME IRON PIGS TRIP REFUND CINDY P	\$ 12.00
			Open PO for Strand Pool - LIS	\$ 134.54
			Open PO for Strand Pool Supply - HSS	\$ 162.25

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
255439	10/28/2021	STROUD AREA REGIONAL POLICE	MIDDLE SMITHFIELD CASUAL FOR A CAUSE DONATION	\$ 260.00
255440	10/28/2021	STROUDSBURG ELECTRIC MOTOR SERVICE	Inv6233939 V-Belts HSS Stadium	\$ 89.95
255441	10/28/2021	TABITHA BRADLEY	Inv6236538 District M7 Truck	\$ 229.00
255442	10/28/2021	TFH (USA) LTD	Empl Expense claim # 4299.	\$ 77.50
255443	10/28/2021	THELMA HUBBARD	Final JTL Sensory Room Order	\$ 678.00
255444	10/28/2021	THERESA M. ELLIOTT	2020 SENIOR REBATE - HUBBARD, THELMA	\$ 55.54
255445	10/28/2021	VENUS MORALES	2020 SENIOR REBATE - ELLIOTT, THERESA	\$ 500.00
255446	10/28/2021	WALMART COMMUNITY/GEMB	LEHMAN INSERVICE DAY FOOD FOR TEACHERS	\$ 219.79
			HS SOUTH FALL CONCESSION	\$ 1,587.82
			HS SOUTH FALL CONCESSION GAS	\$ 15.00
			HS SOUTH SENIOR NIGHT GIRLS TENNIS SUPPLIES	\$ 61.52
			HSS Life Skills Open PO - Curriculum Supplies	\$ 88.47
			JTL CHALK FOR STUDENT ACTIVITY	\$ 18.35
			JTL UNITY DAY CONCESSION STAND	\$ 299.38
			LIS Life Skills Open PO - Curriculum Supplies	\$ 172.14
			Supplies for student unity day	\$ 92.20
255447	10/28/2021	WEBSTER'S FITNESS PRODUCTS INC.	SUPPLIES FOR THE HS SOUTH PURPLE PANTRY	\$ 309.86
255448	10/28/2021	WILFREDO CRESPO	equipment for weight room	\$ 3,599.00
255449	11/04/2021	ABC TROPHY STROUDSBURG, LLC	2020 SENIOR REBATE - CRESPO, WILFREDO	\$ 250.00
255450	11/04/2021	AMAZON	SOUTH FOOTBALL TROPHY ENGRAVING PLATE	\$ 8.00
			amazon online south	\$ 2,477.19
			Apple Lightning to 3.5mm headphone jack	\$ 13.98
			ATSI Items	\$ 10,839.61
			Binder dividers for Off. Cooke	\$ 33.96
			Classroom supplies for photo course	\$ 654.84
			computer supplies	\$ 25.89
			critcut materials	\$ 369.98
			curriculum office supplies	\$ 926.01
			HS South Eng Dept Seminar Skills Supplies	\$ 139.65
			ITEM: The Legend of Spookley the Square Pumpkin S	\$ 56.32
			main office supplies	\$ 283.82
			NORTH ATHLETICS BATTERIES	\$ 30.22

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
255450	11/04/2021	AMAZON	NORTH ATHLETICS MENTOR BAGS	\$ 14.98
			online order for classroom materials	\$ 384.65
			Phone Cords	\$ 16.89
			PO 22001392 INV 1FLH-Q6Y4-3V97	\$ (3,878.28)
			Sp. Ed. Supplies for all schools	\$ 347.18
			Spanish Ed. Handmaid's Tale	\$ 22.38
			Special Ed. Supplies	\$ 1,282.53
			Special Ed. Supplies PO22001440 INV 1YCF-M3Q3-P3RK	\$ (272.28)
			Supplies Dental Hygienist	\$ 109.98
			SUPPLIES NEEDED	\$ 81.79
			Supplies needed for a Bushkill student	\$ 10.99
			swpbs grant for students	\$ 412.47
			SWPBS through grant money	\$ 881.93
			Tech. Cleaning Wipes	\$ 39.98
			Title I One District One Book supplies	\$ 340.22
			TITLE I SUPPLIES	\$ 134.73
			Transition Supplies and Classroom Materials	\$ 1,145.90
			Woodshop supplies	\$ 68.56
255451	11/04/2021	BATTERY WAREHOUSE	Batteries for Board Room equipment	\$ 69.12
255452	11/04/2021	BAYADA HOME HEALTH CARE	Additional nurses for blbg. coverage	\$ 4,318.13
255453	11/04/2021	BEHAVIORAL HEALTH ASSOCIATES	Agreement w/out of dist. program for sped	\$ 15,115.80
			Tuition / BHA / JUN-AUG 21	\$ 24,840.00
255454	11/04/2021	BETHLEHEM CATHOLIC HIGH SCHOOL	SOUTH WRESTLING ENTRY FEE CHRISTMAS CITY TOURNEY	\$ 400.00
255455	11/04/2021	BETTY J D'IMPERIO	2020 SENIOR REBATE- D'IMPERIO, BETTY	\$ 300.00
255456	11/04/2021	BIG WHEEL	ESE ROLLER SKATING FUND RAISER	\$ 425.00
255457	11/04/2021	VARSITY BRANDS HOLDING CO., INC	LEHMAN FIELD HOCKEY SUPPLIES	\$ 535.55
255458	11/04/2021	CHESTER COUNTY INTERMEDIATE UNIT	Services for a sped student placed out of dist	\$ 1,944.25
255459	11/04/2021	CLEVER PROTOTYPES LLC	Subscription service	\$ 191.76
255460	11/04/2021	COLONIAL INTERMEDIATE UNIT 20	SPECIAL ED PROGRAMS AND SERVICES	\$ 370,899.98
255461	11/04/2021	COMMONWEALTH OF PA	Inv0651162 Elevator Certificates	\$ 75.51
255462	11/04/2021	COMPUTER DISCOUNT WAREHOUSE	CDW-G RESERVE for parts/supplies 21/22 SY	\$ 409.84
255463	11/04/2021	CRAMER'S HOME CENTER	TO PAY FOR MISC SUPPLIES SCOTT VANWHY PICKS UP	\$ 10.80

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255464	11/04/2021	CREEDMOOR SPORTS INC	NORTH RIFLE SHOOTING MATS	\$ 663.88
255465	11/04/2021	D'HUY ENGINEERING, INC.	Inv53602 HSN Roof	\$ 405.00
			Inv53603 RES/MES Water Filtration	\$ 4,610.00
			INV53604 HSN Liner Replacement	\$ 598.04
			Inv53605 HSS Pool	\$ 1,457.62
			Inv53608 HSN/LJS Window/Curtainwall	\$ 4,320.00
			Inv53608 JMH Vestibule	\$ 643.55
255466	11/04/2021	DAILEY RESOURCES	Open PO for D'HUY Retainer Services Only	\$ 2,000.00
255467	11/04/2021	DEBRA A PADAVANO	DAILEY RESOURCES OPEN ORDER FOR WELDING GAS	\$ 142.00
255468	11/04/2021	DENISE S ROGERS	Empl Expense claim # 4305.	\$ 29.67
255469	11/04/2021	DENISE STATES-DELCANE	Empl Expense claim # 4307.	\$ 329.06
255470	11/04/2021	DIANE KELLY	2020 SENIOR REBATE - STATES-DELCANE, DENISE	\$ 250.00
255471	11/04/2021	DOREEN GIORDANO	Empl Expense claim # 4306.	\$ 25.00
255472	11/04/2021	DOUBLE M PRODUCTIONS	2020 SENIOR REBATE - GIORDANO, DOREEN	\$ 500.00
255473	11/04/2021	EDMENTUM	Unity Day T-shirts	\$ 598.04
255474	11/04/2021	ELAINE ESPOSITO	Edmentum-Reading Eggs	\$ 6,954.80
255475	11/04/2021	EPLUS TECHNOLOGY	2020 SENIOR REBATE - ESPOSITO, ELAINE	\$ 500.00
255476	11/04/2021	EASTERN PENN SUPPLY COMPANY	USB-C dongles	\$ 69.00
			Inv S027836874-002 Tool for District	\$ 52.55
			Inv S027974595-001 HSS water fountain	\$ 923.08
			Inv S028005524-001 M7 parts	\$ 183.43
255477	11/04/2021	EVELYN REVERON	Inv S028102157-001 Stock for M4	\$ 1,056.90
255478	11/04/2021	EVENT HYDRATION SOLUTIONS, INC	Empl Expense claim # 4308.	\$ 9.46
255479	11/04/2021	FIVE STAR INTERNATIONAL LLC	SOUTH ATHLETIC TRAINER FOOT PEDALS	\$ 750.00
255480	11/04/2021	GLENDA J O'CONNOR	FIVE STAR OPERN ORDER FOR PARTS	\$ 799.75
255481	11/04/2021	GLORIA LUDWIG	2020 SENIOR REBATE - O'CONNOR, GLENDA	\$ 500.00
255482	11/04/2021	GOTTA GO	2020 SENIOR REBATE - LUDWIG, GLORIA	\$ 500.00
255483	11/04/2021	GRAINGER	ATHLETICS PORTABLE RESTROOMS JULY-NOV, MARCH-JUNE	\$ 960.00
255484	11/04/2021	TPW, INC	Inv9081272669 Dieless Crimper HSN	\$ 151.30
255485	11/04/2021	ITC GLOBAL NETWORKS, LLC	Math for Special Ed.	\$ 150.00
255486	11/04/2021	JOAN L. ALLEN	Ironton Global 21/22 SY	\$ 1,121.17
			2020 SENIOR REBATE - ALLEN, JOAN	\$ 300.00

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255487	11/04/2021	JOHNSPAUL CRESCENZO	Final Payment for Empl Expense claim # 4187.	\$ 33.60
255488	11/04/2021	JOSEPH MINNICHBACH	Empl Expense claim # 4309.	\$ 6.16
255489	11/04/2021	JOSTENS	HS North homecoming shirts	\$ 716.56
255490	11/04/2021	KAYE PRODUCTS	Adaptive Walker Wheels for ZV	\$ 90.35
255491	11/04/2021	JAMES KIRCHNER	SNAP-ON OPEN ORDER FOR PARTS	\$ 16.78
255492	11/04/2021	KRUEGER SHEET METAL	Inv 23020 HSS Stadium plate door patches	\$ 149.80
255493	11/04/2021	LAIANA BIELA	Inv 23022 HSN Gutters	\$ 835.00
255494	11/04/2021	LAKESHORE LEARNING MATERIALS	Comp ed reimbursement to parent	\$ 622.89
255495	11/04/2021	LEHIGH VALLEY CENTER FOR INDEPENDENT LIVING	Flex Seating JM/H	\$ 265.96
255496	11/04/2021	LIAN MLODZIENSKI	Learning Sppt. Furniture Caplette	\$ 1,136.20
255497	11/04/2021	LORRAINE BROWNE	Interpreting services for a hearing impaired stud	\$ 5,800.50
255498	11/04/2021	LYNETTE SCHEETZ	translation services for a hearing impaired stdnt	\$ 2,105.00
255499	11/04/2021	M A BRIGHTBILL BODY WORKS INC.	HS NORTH DORNEY PARK CLASS OF 2023 TICKET REIMBUR	\$ 5,162.00
255500	11/04/2021	FRANK MARTZ COACH COMPANY	2020 SENIOR REBATE - BROWNE, LORRAINE	\$ 500.00
255501	11/04/2021	MET-ED	2020 SENIOR REBATE - SCHEETZ, LYNETTE	\$ 250.00
			MA BRIGHTBILL OPEN ORDER FOR PARTS & SUPPLIES	\$ 561.43
			HS SOUTH CHARTER BUS DEPOSIT FOR SCHOOL TRIP	\$ 600.00
			ESE OCTOBER ELECTRIC 100065663211	\$ 7,377.73
			JM HILL OCT ELECTRIC 100105710071	\$ 4,731.60
			JTL OCT ELECTRIC 100019615861	\$ 11,360.60
			TRAFFIC LIGHT OCTOBER ELECTRIC 100019284494	\$ 20.69
255502	11/04/2021	MODERNFOLD OF READING, INC.	TRAFFIC LIGHT OCTOBER ELECTRIC 100075377489	\$ 32.03
255503	11/04/2021	MONROE COUNTY CONSERVATION DISTRICT	Inv 511.21 ESE Gym Equipment Inspection	\$ 2,000.00
255504	11/04/2021	MUSIC IN MOTION	HS-S	\$ 1,032.50
			Instruments-Resica	\$ 110.72
			Jennifer Scott-Musicplayonline	\$ 174.95
255505	11/04/2021	NAHED MOUSTAFA	MUSICPLAYONLINE	\$ 349.90
255506	11/04/2021	NESTLE WATERS NORTH AMERICA	2020 SENIOR REBATE - MOUSTAFA, NAHED	\$ 650.00
255507	11/04/2021	OFFICE DEPOT	Inv01i0448132985 RES water delivery	\$ 402.29
255508	11/04/2021	OFFICE TECHNOLOGY, LLC	OFFICE SUPPLIES	\$ 66.44
255509	11/04/2021	OFFICE TECHNOLOGY, LLC	Cartridge for Printer at Supt. Office	\$ 85.00
			printer toner cartridge for JTL cafeteria office	\$ 55.00

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255510	11/04/2021	ORIENTAL TRADING	ATSI grant purchase for HSN	\$ 251.88
			SWPBS / Diane litts	\$ 143.96
			Title I STEAM*R Supplies	\$ 73.44
255511	11/04/2021	PENNSYLVANIA PRINCIPALS ASSOCIATION	PPA - DAVE BAKER - INVOICE 03464	\$ 595.00
255512	11/04/2021	PATRICIA S. SOBOTKA	2020 SENIOR REBATE - SOBOTKA, PATRICIA	\$ 250.00
255513	11/04/2021	PIKE COUNTY PROTHONOTARY	PORTES & NUNEZ DELINQUENT TAX	\$ 7.00
255514	11/04/2021	PMEA DISTRICT 10	Emily Nieman PMEA	\$ 142.00
			PMEA DUES JUSTIN MENDEL	\$ 142.00
255515	11/04/2021	PSFCA	PMEA Membership CATHERINE TYNEMOUTH	\$ 142.00
255516	11/04/2021	RICHARD & NOREEN KERR	SOUTH FOOTBALL DUES FOR PSFCA	\$ 85.00
255517	11/04/2021	RITA PARADIS	2020 SENIOR REBATE - KERR, RICHARD & NOREEN	\$ 250.00
255518	11/04/2021	SAVAS LEARNING COMPANY, LLC	2020 SENIOR REBATE - PARADIS, JOSEPH & RITA	\$ 250.00
255519	11/04/2021	SCHOLASTIC	Gramatica Digital Course-3 year license	\$ 337.23
			Kindergarten Scholastic News	\$ 65.49
			Scholastic Mag for LIS SS	\$ 1,120.68
255520	11/04/2021	SCHOLASTIC	Title I Books for Family Engagement	\$ 525.04
255521	11/04/2021	SCHOOL LIFE	Scholastic Annual Renewal	\$ 1,594.00
255522	11/04/2021	SCHOOL NURSE SUPPLY INC.	Badges	\$ 249.20
			Eileen Early - first Aid supplies	\$ 64.00
255523	11/04/2021	SHARP ENERGY	Marianne Cannell - First Aid supplies	\$ 247.79
			SHARP ENERGY OPEN ORDER FOR PROPANE - NORTH	\$ 6,329.61
255524	11/04/2021	SOCIAL STUDIES SCHOOL SERVICES	SHARP ENERGY OPEN ORDER FOR PROPANE-SOUTH	\$ 6,533.86
255525	11/04/2021	STEVE SHANNON TIRE & AUTO CENTER	Multicultural Perspectives curriculum enhancement credits applied 665.28 \$66.00 36.00	\$ 27.99
			STEVEN SHANNON OPEN ORDER FOR TIRES	\$ 4,824.16
255526	11/04/2021	STRAND POOL SUPPLY, LLP	Open PO for Strand Pool - LIS	\$ 30.00
255527	11/04/2021	STROUDSBURG ELECTRIC MOTOR SERVICE	Open PO for Strand Pool Supply - HSS	\$ 233.75
			Inv 6238246 MSE motor for boiler fan	\$ 159.80
255528	11/04/2021	TABITHA BRADLEY	Inv6238241 Shop Charger	\$ 350.00
255529	11/04/2021	TALLEY PETROLEUM	Empl Expense claim # 4310.	\$ 119.99
255530	11/04/2021	TASC	HEATING FUJIL SY 20202021 SMITHFIELD	\$ 95.98
			FSA ADMIN/RENEWAL FEES IN2173792	\$ 16,363.50
				\$ 2,194.56

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East Stroudsburg Area School District

Date Range 10/15/21 through 11/5/21

Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
255531	11/04/2021	TECHNOLOGY STUDENT ASSOCIATION	Pay membership for TSA	\$ 570.00
255532	11/04/2021	TFH (USA) LTD	MSE ON-LINE TRAINING	\$ 899.00
255533	11/04/2021	THE EC/BCLS TRAINING CENTER	ATHLETIC TRAINER CPR/FIRST AID FALL COACHES	\$ 71.00
255534	11/04/2021	TRANE U.S. INC.	Inv 311960919 JTL replaced controller	\$ 664.67
			Inv 311986699 HSS chillers low oil flow	\$ 3,712.48
			Inv 312074063 HSS chiller 2 repair	\$ 3,722.97
			Inv 312089522 MSE repair chiller	\$ 3,596.81
255535	11/04/2021	VERIZON WIRELESS	Inv 312113094 JTL Chiller Repair	\$ 1,133.00
			OCTOBER CELL_PHONE EQUIPMENT/UPGRADES	\$ 263.73
255536	11/04/2021	VEX ROBOTICS INC	Verizon Wireless Phone Services 21/22 SY	\$ 3,282.76
255537	11/04/2021	VISUAL SOUND INC	tool for Robotics Club	\$ 65.11
255538	11/04/2021	VITO A CAPITELLI	VisualSound Solo 8 Plus for Elem Costars 034-023	\$ 25,112.00
255539	11/04/2021	WEVIDEO INC.	2020 SENIOR REBATE - CAPITELLI, VITO	\$ 500.00
255540	11/04/2021	WILLIAM RIKER	WeVideo Year 3: Subscription through 2022-09-25	\$ 14,684.00
255541	11/04/2021	WILLIAM VITULLI	Empl Expense claim # 4311.	\$ 93.52
255542	11/04/2021	ZOFIA SIEJKA	Empl Expense claim # 4312.	\$ 69.33
			2020 SENIOR REBATE - SIEJKA, ZOFIA	\$ 650.00
Grand Total				\$ 1,955,969.65

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East Stroudsburg Area SD, PA



AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 00-0000-010-000-00-000-000-000-0000-

FOR: A11

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
255543	11/11/2021	PRINTED	006354 3P LEARNING INC	744.00			
255544	11/11/2021	PRINTED	001019 ABC TROPHY STROUDSBURG. LL	10.00			
255545	11/11/2021	PRINTED	001021 ACAR LEASING INC.	89.90			
255546	11/11/2021	PRINTED	001035 ADVANCED AUTO PARTS	416.72			
255547	11/11/2021	PRINTED	007133 AIRGAS, INC	178.95			
255548	11/11/2021	PRINTED	001070 AMAZON CAPITAL SERVICES	9,206.59			
255549	11/11/2021	PRINTED	007174 ANDERSON WATER HAULING, I	1,050.00			
255550	11/11/2021	PRINTED	005613 ANNA PRZYBYLSKI	1,566.00			
255551	11/11/2021	PRINTED	005640 ANNAMARIE BAUER	953.60			
255552	11/11/2021	PRINTED	004417 ANTHONY J CALDERONE	190.18			
255553	11/11/2021	PRINTED	001129 ATTAINMENT COMPANY	2,265.90			
255554	11/11/2021	PRINTED	006207 AUDREY D WYSINGER	500.00			
255555	11/11/2021	PRINTED	007141 AVANT GARDE CONSTRUCTION	576.63			
255556	11/11/2021	PRINTED	001134 WILLIAM H. HEISER	252.00			
255557	11/11/2021	PRINTED	003496 B & H PHOTO	905.55			
255558	11/11/2021	PRINTED	001149 BARBARA PREVOST	4,808.52			
255559	11/11/2021	PRINTED	005555 BARBARA RESCIGNO	30.13			
255560	11/11/2021	PRINTED	001151 BARBARA SOUSA	500.00			
255561	11/11/2021	PRINTED	001154 BATTERY WAREHOUSE	78.00			
255562	11/11/2021	PRINTED	001792 H.A. BERKHEIMER INC.	81.41			
255563	11/11/2021	PRINTED	007079 BETH A PERKINS	453.57			
255564	11/11/2021	PRINTED	004597 BETTY & JAMES SNYDER	250.00			
255565	11/11/2021	PRINTED	004103 BIENVENIDO OSORIO & FRANC	250.00			
255566	11/11/2021	PRINTED	007178 BLACK KNIGHT INFOSERV,LLC	6,455.40			
255567	11/11/2021	PRINTED	001204 BOROUGH OF EAST STROUDSBU	1,210.00			
255568	11/11/2021	PRINTED	007187 BRENDA VANWHY	650.00			
255569	11/11/2021	PRINTED	003643 CARLEEN FINK	2,955.07			
255570	11/11/2021	PRINTED	001266 CAROL TRUGLIO	500.00			
255571	11/11/2021	PRINTED	001268 CAROLINA BIOLOGICAL SUPPL	139.05			
255572	11/11/2021	PRINTED	005940 CAROLINE DOHRMAN	1,191.68			
255573	11/11/2021	PRINTED	001290 UGI CENTRAL	8,892.90			
255574	11/11/2021	PRINTED	001290 UGI ENERGY SERVICES, LLC	4,635.85			
255575	11/11/2021	PRINTED	004163 CHARLES W DAILEY	353.92			
255576	11/11/2021	PRINTED	003498 CHERYL KUTZMAN	4,291.91			
255577	11/11/2021	PRINTED	003937 CHRISTOPHER A ROSSI	97.22			
255578	11/11/2021	PRINTED	005929 CHRISTOPHER S. BROWN LAW	7,915.76			
255579	11/11/2021	PRINTED	001323 CINTAS CORPORATION #101	3,729.32			
255580	11/11/2021	PRINTED	001323 CINTAS CORPORATION #101	130.20			
255581	11/11/2021	PRINTED	005867 CLAYTON & KATHY HEIMBACH	250.00			
255582	11/11/2021	PRINTED	003617 CM REGENT RESOURCES	11,511.56			
255583	11/11/2021	PRINTED	001340 COLONIAL INTERMEDIATE UNI	9,333.86			
255584	11/11/2021	PRINTED	001350 COMMONWEALTH OF PENNSYLV	3,633.55			
255585	11/11/2021	PRINTED	001354 COMPUTER DISCOUNT WAREHO	35.00			
255586	11/11/2021	PRINTED	005512 CORELOGIC CENTRALIZED REF	439.02			
255587	11/11/2021	PRINTED	005512 CORELOGIC CENTRALIZED REF	517.28			
255588	11/11/2021	PRINTED	005512 CORELOGIC CENTRALIZED REF	3,381.36			
255589	11/11/2021	PRINTED	005512 CORELOGIC CENTRALIZED REF	9,201.96			
255590	11/11/2021	PRINTED	005512 CORELOGIC CENTRALIZED REF	6,040.37			
255591	11/11/2021	PRINTED	007188 SALLY YORKE-VINEY	271.51			
255592	11/11/2021	PRINTED	001446 D'HUY ENGINEERING, INC.	4,000.00			
255593	11/11/2021	PRINTED	001446 DEBRA A PADAVANO	9,426.74			
255594	11/11/2021	PRINTED	003663	20.04			

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East Stroudsburg Area SD, PA



AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 00-0000-010-000-000-000-000-0000-

FOR: ALL

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
255595	11/11/2021	PRINTED	001427 DECA INC.	1,456.00			
255596	11/11/2021	PRINTED	003557 DIANA ALLISON	104.44			
255597	11/11/2021	PRINTED	001449 DIANE KRUPSKI	5,169.52			
255598	11/11/2021	PRINTED	001465 DM SUPPLY SOURCE, LLC	6,841.88			
255600	11/11/2021	PRINTED	007160 DONALD KERETZ SR	4,198.41			
255601	11/11/2021	PRINTED	001508 DUSTIN SISKI	4,788.76			
255602	11/11/2021	PRINTED	001512 E.S.E.A.	28,726.38			
255603	11/11/2021	PRINTED	001520 EAST STROUDSBURG	6,927.52			
255604	11/11/2021	PRINTED	004431 EASTBAY INC.	1,768.32			
255605	11/11/2021	PRINTED	001546 ED FOUNDATION OF ES/GENER	23.00			
255606	11/11/2021	PRINTED	006240 ELECTRIC CITY ROASTING CO	198.94			
255607	11/11/2021	PRINTED	005951 EMILY NIEMAN	58.46			
255608	11/11/2021	PRINTED	001601 EASTERN PENN SUPPLY COMPA	768.72			
255609	11/11/2021	PRINTED	001605 ERNEST R. GUDZYK	500.00			
255610	11/11/2021	PRINTED	006549 DEIDRIANNE AGOSTO	46.00			
255611	11/11/2021	PRINTED	004550 EUGENE ROSADO	300.00			
255612	11/11/2021	PRINTED	007182 FEDERICO RUIZ	62.09			
255613	11/11/2021	PRINTED	003620 FIVE STAR INTERNATIONAL L	380.74			
255614	11/11/2021	PRINTED	004447 FRED A BOGART	250.00			
255615	11/11/2021	PRINTED	001717 FRONTIER	313.08			
255616	11/11/2021	PRINTED	003642 GEORGE CARAMELLA	4,819.73			
255617	11/11/2021	PRINTED	001744 GERTRUDE HAWK CHOCOLATES	4,320.00			
255618	11/11/2021	PRINTED	006983 GOLD STAR FOODS, INC	2,468.04			
255619	11/11/2021	PRINTED	001772 GOPHER	1,101.27			
255620	11/11/2021	PRINTED	005969 GOT SPECIAL KIDS	4,779.84			
255621	11/11/2021	PRINTED	001775 GOULD'S PRODUCE AND FARM	405.00			
255622	11/11/2021	PRINTED	001776 GOVERNMENT SOFTWARE SERVI	2,254.62			
255623	11/11/2021	PRINTED	001778 GRAINGER	354.57			
255624	11/11/2021	PRINTED	007143 GUNTER BAUER	37.44			
255625	11/11/2021	PRINTED	001794 HAB-DLT	450.21			
255626	11/11/2021	PRINTED	003702 HEATHER A PIPERATO	125.10			
255627	11/11/2021	PRINTED	004899 HELEN L WALLACE	500.00			
255628	11/11/2021	PRINTED	003601 HILLARY STEVENS	1,500.00			
255629	11/11/2021	PRINTED	001852 HOME DEPOT CREDIT SERVICE	3,087.14			
255630	11/11/2021	PRINTED	003444 HOUGHTON MIFFLIN HARCOURT	19,975.00			
255631	11/11/2021	PRINTED	001872 INTEGRAONE	2,960.50			
255632	11/11/2021	PRINTED	003381 IONIE SINCLAIR	4,246.88			
255633	11/11/2021	PRINTED	007183 ISABEL BOESCH	250.00			
255634	11/11/2021	PRINTED	001892 J.W. PEPPER & SONS-ACCT.#3	74.99			
255635	11/11/2021	PRINTED	007186 JAMES F. WILSON	250.00			
255636	11/11/2021	PRINTED	006653 JANE SNUKITS	300.00			
255637	11/11/2021	PRINTED	004943 JENNIFER ANDREWS	147.73			
255638	11/11/2021	PRINTED	001925 JENNY GALUNIC	4,808.52			
255639	11/11/2021	PRINTED	007161 JOANNE & FRANK LOPEZ	221.80			
255640	11/11/2021	PRINTED	001948 JOHN & ANNA WILLIAMS	500.00			
255641	11/11/2021	PRINTED	001980 JOSEPH FUCHS	30.00			
255642	11/11/2021	PRINTED	003556 JOSEPH P MARTIN	6,810.80			
255643	11/11/2021	PRINTED	006942 JOYCE KIRK	102.82			
255644	11/11/2021	PRINTED	003736 K12 SYSTEMS	30.00			
255645	11/11/2021	PRINTED	004069 KANE J FURST	150.00			
255646	11/11/2021	PRINTED	003886 KAREN L BUIS	750.00			
			002017 KARLA J LABAR	61.04			
				7,103.53			

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East Stroudsburg Area SD, PA



AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 00-0000-010-000-000-000-000-0000-

FOR: AT11

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
255647	11/11/2021	PRINTED	002019 KASA'S FOODS DIST CO INC.	20,538.89			
255648	11/11/2021	PRINTED	002021 KATHARINE HOLMES	4,187.41			
255649	11/11/2021	PRINTED	004782 KEYSTONE PREMIER SETTLEME	600.00			
255650	11/11/2021	PRINTED	003665 KIMBERLY DONAHUE	25.00			
255651	11/11/2021	PRINTED	002047 KING, SPRY, HERMAN, FREUN	1,498.50			
255652	11/11/2021	PRINTED	006921 LEHIGH VALLEY CENTER FOR	1,597.00			
255653	11/11/2021	PRINTED	002117 ROBERT & LINDA WADDINGTON	2,100.00			
255654	11/11/2021	PRINTED	003949 LISA K VITULLI	2,100.00			
255655	11/11/2021	PRINTED	002124 LISA ROSEN-GERST	4,008.43			
255656	11/11/2021	PRINTED	006099 LOUIS DARVALICS	300.00			
255657	11/11/2021	PRINTED	002156 LURLINE HARRIS	250.00			
255658	11/11/2021	PRINTED	005771 LYMAN & ASH	16,413.95			
255659	11/11/2021	PRINTED	003553 MANVEL PAGE	31.25			
255660	11/11/2021	PRINTED	002171 MANWALAMINK WATER COMPANY	665.28			
255661	11/11/2021	PRINTED	002186 MARIA FRASCELLA	4,816.88			
255662	11/11/2021	PRINTED	003521 MATTHEW KRAUSS	150.70			
255663	11/11/2021	PRINTED	003551 MAUREEN SEIDEL	94.30			
255664	11/11/2021	PRINTED	002255 MEIER SUPPLY CO., INC.	16,335.57			
255665	11/11/2021	PRINTED	006652 MELISSA COLLEVECHIO	847.53			
255666	11/11/2021	PRINTED	003644 MELODY SEVERUD	3,846.55			
255667	11/11/2021	PRINTED	002267 MET-ED	27,405.19			
255668	11/11/2021	PRINTED	002314 MIGUEL DEJESUS	517.00			
255669	11/11/2021	PRINTED	002329 MODERN GAS SALES, INC.	13,800.00			
255670	11/11/2021	PRINTED	002330 MODERNFOLD OF READING, IN	3,409.17			
255671	11/11/2021	PRINTED	002394 NAPA AUTO PARTS- STROUDSB	295.00			
255672	11/11/2021	PRINTED	006150 NATIONAL BULB RECYCLING C	202.87			
255673	11/11/2021	PRINTED	006712 NATIONAL SCHOOL PUBLIC RE	820.49			
255674	11/11/2021	PRINTED	002427 NAZARETH MUSIC CENTER	193.50			
255675	11/11/2021	PRINTED	005151 NESTLE WATERS NORTH AMERI	5,288.50			
255676	11/11/2021	PRINTED	002469 NYSCSPC (NEW YORK STATE C	946.00			
255677	11/11/2021	PRINTED	002481 O'SHEA LUMBER COMPANY	13.05			
255678	11/11/2021	PRINTED	003378 OFFICE TECHNOLOGY, LLC	1,276.00			
255679	11/11/2021	PRINTED	007078 ORAZIO SARACENO	250.00			
255680	11/11/2021	PRINTED	002544 PATRIOT WORKWEAR	17.20			
255681	11/11/2021	PRINTED	002562 PENNSYLVANIA BAR ASSOCIAT	177.30			
255682	11/11/2021	PRINTED	002569 PENNSYLVANIA ONE CALL SYS	27,709.20			
255683	11/11/2021	PRINTED	002577 PEPSI-COLA	108.53			
255684	11/11/2021	PRINTED	002647 POCONO MOUNTAIN DAIRIES	3,277.00			
255685	11/11/2021	PRINTED	002667 PP&L	780.00			
255686	11/11/2021	PRINTED	002684 PROSSER LABORATORIES, INC	647.75			
255687	11/11/2021	PRINTED	002686 PSADA	385.71			
255688	11/11/2021	PRINTED	002689 PSERS	500.00			
255689	11/11/2021	PRINTED	002702 QUILL CORPORATION	400.00			
255690	11/11/2021	PRINTED	002725 REBECCA J. HARRISON	271.32			
255691	11/11/2021	PRINTED	002799 ROBOTICS EDUCATION & COMP	50.62			
255692	11/11/2021	PRINTED	003517 ROCKLAND BAKERY	812.35			
255693	11/11/2021	PRINTED	007180 SALVATORE BOLOGNINI	116.26			
255694	11/11/2021	PRINTED	003657 SAMANTHA K MUNFORD	102.50			
255695	11/11/2021	PRINTED	002903 SCHOOL NURSE SUPPLY INC.	5.00			
255696	11/11/2021	PRINTED	003426 SCOTT C. IHLE				
255697	11/11/2021	PRINTED	007142 SEAN HENDERSON				
255698	11/11/2021	PRINTED	003867 SHARON J. GERBERICH				

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East Stroudsburg Area SD, PA



AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 00-0000-010-000-000-000-000-0000-

FOR: ALL

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
255699	11/11/2021	PRINTED	004601 SHARP ENERGY	6,362.94			
255700	11/11/2021	PRINTED	003555 SHAWN A WESCOTT	28.73			
255701	11/11/2021	PRINTED	002941 SHERMAN THEATER	434.00			
255702	11/11/2021	PRINTED	004644 SIMCO LOGISTICS, INC	1,734.75			
255703	11/11/2021	PRINTED	007121 SINGER EQUIPMENT COMPANY,	5,006.01			
255704	11/11/2021	PRINTED	002994 STAPLES BUSINESS ADVANTAG	76.26			
255705	11/11/2021	PRINTED	003012 STEVE SHANNON TIRE & AUTO	210.00			
255706	11/11/2021	PRINTED	003027 STROUDSBURG ELECTRIC MOTO	318.98			
255707	11/11/2021	PRINTED	003051 SWEET, STEVENS, KATZ & WI	1,404.00			
255708	11/11/2021	PRINTED	003054 SWOREN'S TRANSMISSION & A	164.21			
255709	11/11/2021	PRINTED	003641 TAIWO AFOLABI	4,870.08			
255710	11/11/2021	PRINTED	003691 TAMARA CYKOSKY	34.27			
255711	11/11/2021	PRINTED	003092 THE AMERICAN BOTTLING CO	513.00			
255712	11/11/2021	PRINTED	003104 THE EC/BCLS TRAINING CENT	19.00			
255713	11/11/2021	PRINTED	004734 TINA M FALBO	41.10			
255714	11/11/2021	PRINTED	003162 TODD SCHAFER	502.50			
255715	11/11/2021	PRINTED	004539 TONI AMOROSI	300.00			
255716	11/11/2021	PRINTED	003181 TRANE U.S. INC.	19,969.00			
255717	11/11/2021	PRINTED	003182 TRANSFINDER CORPORATION	6,950.00			
255718	11/11/2021	PRINTED	007185 TRI-STATE SCALES, LLC	180.00			
255719	11/11/2021	PRINTED	003214 US FOODS	183.09			
255720	11/11/2021	PRINTED	003214 US FOODS	87,347.52			
255721	11/11/2021	PRINTED	003764 WASTE MANAGEMENT	55.83			
255722	11/11/2021	PRINTED	004421 WISCONSIN CENTER FOR EDUC	474.00			
255723	11/11/2021	PRINTED	007181 Y Z CHICKEN & DELI INC	93.05			
255724	11/11/2021	PRINTED	003349 ZESWITZ MUSIC COMPANY	108.00			
182 CHECKS				573,099.43			
CASH ACCOUNT TOTAL					.00		

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A/P CASH DISBURSEMENTS JOURNAL

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CASH ACCOUNT: 00-0000-010-000-00-000-000-000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF INV DATE PO CHECK RUN NET

255543 11/11/2021 PRTD 6354 3P LEARNING INC 63164 INV-US-13713 INVOICE DTL DESC 11/09/2021 22002000 241111 744.00

Invoice: INV-US-13713

255544 11/11/2021 PRTD 1019 ABC TROPHY STROUDSUR 63335 11/3/2021 MATH SEEDS SUBSCRIPTION FOR KINDERGARTEN CHECK 255543 TOTAL: 744.00

Invoice: 11/3/2021

255545 11/11/2021 PRTD 1021 ACAR LEASING INC. 63337 RC160127 SOUTH GRID IRON CLASSIC ENGRAVING PLATE CHECK 255544 TOTAL: 10.00

Invoice: RC160127

255546 11/11/2021 PRTD 1035 ADVANCED AUTO PARTS 63264 6952122270501 SOUTH ATHLETICS CAR RENTAL FOR XC STATES 62692 CHECK 255545 TOTAL: 89.90

Invoice: 6952122270501

Invoice: 6952126519074 ADVANCE AUTO - OPEN ORDER FOR PARTS 63267 6952126519074 09/22/2021 22001678 241111 211.67

Invoice: 6952126573251 Inv6952126519074 Bucket Truck Parts 63269 6952126573251 09/22/2021 22001679 241111 16.87

Invoice: 6952127419317 ADVANCE AUTO - OPEN ORDER FOR PARTS 63275 6952127419317 10/01/2021 22000262 241111 7.81

Invoice: 6952127448458 ADVANCE AUTO - OPEN ORDER FOR PARTS 63276 6952127448458 10/01/2021 22000262 241111 7.81

Invoice: 6952127473630 Inv6952127473630 Exhaust Hanger District Truck 63277 6952127473630 10/01/2021 22001680 241111 3.14

Invoice: 6952127919443 ADVANCE AUTO - OPEN ORDER FOR PARTS 63278 6952127919443 10/06/2021 22000262 241111 -138.69

Invoice: 6952128019463 ADVANCE AUTO - OPEN ORDER FOR PARTS 63280 6952128019463 10/07/2021 22000262 241111 -65.00

ADVANCE AUTO - OPEN ORDER FOR PARTS

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CASH ACCOUNT: 00-0000-010-000-00-000-000-000-0000-
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AP Cash-TF
INV DATE PO CHECK RUN NET

VOUCHER INVOICE
DOCUMENT INVOICE DTL DESC

Invoice: 6952128019472	63282 62708	6952128019472	10/07/2021	22000262	241111	33.82
Invoice: 6952128519557	63283 62710	6952128519557	10/12/2021	22000262	241111	150.10
Invoice: 6952128674279	63285 62712	6952128674279	10/13/2021	22000262	241111	47.44
Invoice: 6952128674281	63287 62714	6952128674281	10/13/2021	22000262	241111	17.66
Invoice: 6952128874386	63289 62716	6952128874386	10/15/2021	22000262	241111	5.82
Invoice: 6952129219619	63291 62718	6952129219619	10/19/2021	22000262	241111	22.07
Invoice: 6952129519649	63293 62720	6952129519649	10/22/2021	22000262	241111	9.19
Invoice: 6952130019676	63295 62721	6952130019676	10/27/2021	22000262	241111	32.39
Invoice: 6952128519567	63296 62723	6952128519567	10/12/2021	22002082	241111	31.44
Invoice: 6952129774845	63299 62726	6952129774845	10/24/2021	22002083	241111	22.39
255547 11/11/2021 PRTD 7133 AIRGAS, INC	63160 62588	9118722625	11/09/2021	22002124	241111	178.95
Invoice: 9118722625		Open PO for Airgas - HSS Pool				
		CHECK 255546 TOTAL:				416.72
		CHECK 255547 TOTAL:				178.95

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CASH ACCOUNT: 00-0000-010-000-000-000-000-0000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF INV DATE PO CHECK RUN NET

VOUCHER INVOICE DOCUMENT INVOICE DTL DESC

255548	11/11/2021	PRTD	1070	AMAZON CAPITAL SERVI	63197	IMRN-WMMY-C119	10/21/2021	22001807	241111	147.97
	Invoice:	IMRN-WMMY-C119			62625		HS-S Amazon Book Order	October		
	Invoice:	ILGR-MH7X-WHQH			63198	ILGR-MH7X-WHQH	10/10/2021	22001649	241111	251.96
					62626		Office Mats			
	Invoice:	17XQ-FDNF-1JWH			63199	17XQ-FDNF-1JWH	10/17/2021	22001705	241111	102.15
					62627		PURPLE FOLDERS, FILE FOLDERS, MOUSE			
	Invoice:	11DV-N4DX-D1QP			63200	11DV-N4DX-D1QP	10/16/2021	22001759	241111	39.96
					62628		Title I One District One Book Supplies			
	Invoice:	1WHX-MJWP-DTMP			63201	1WHX-MJWP-DTMP	10/23/2021	22001840	241111	33.50
					62629		Amazon Order Office Supplies			
	Invoice:	1JL1-4QH9-JFTN			63202	1JL1-4QH9-JFTN	10/20/2021	22001849	241111	494.97
					62630		ATSI Items			
	Invoice:	1CQ1-CKM9-9V3L			63203	1CQ1-CKM9-9V3L	10/21/2021	22001851	241111	33.90
					62631		tripod			
	Invoice:	1LDW-H1TQ-3W9J			63205	1LDW-H1TQ-3W9J	10/20/2021	22001854	241111	287.36
					62633		Lossless Transmitter Receiver			
	Invoice:	1QMM-YYMW-HGFM			63207	1QMM-YYMW-HGFM	10/21/2021	22001868	241111	66.52
					62635		Future book club book			
	Invoice:	1G3W-LP66-61PW			63208	1G3W-LP66-61PW	10/23/2021	22001874	241111	114.97
					62636		Title I One District One Book Supplies			
	Invoice:	16H9-3MFP-7MJ1			63212	16H9-3MFP-7MJ1	10/21/2021	22001892	241111	270.00
					62639		Amazon cannabis testing kits for School Pol.			
	Invoice:	1QW9-1RM4-WHTH			63216	1QW9-1RM4-WHTH	10/30/2021	22001358	241111	8.46
					62643		Library graphic novels/Manga updates collection			
	Invoice:	1KHJ-7XVM-GPNY			63218	1KHJ-7XVM-GPNY	09/27/2021	22001358	241111	351.15
					62645		Library graphic novels/Manga updates collection			

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CASH ACCOUNT: 00-0000-010-000-00-000-000-000-0000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

VOUCHER	INVOICE	DOCUMENT	INVOICE DTL DESC	AP Cash-TF	INV DATE	PO	CHECK RUN	NET
63470 62895	16H9-3MFP-KMHG	63470 62895	10/22/2021 22001882 241111		10/22/2021	22001882	241111	1,459.98
Invoice: 16H9-3MFP-KMHG								
63473 62898	1VRL-WH6Q-WD3R	63473 62898	JTL Furniture part 2		10/22/2021	22001826	241111	84.62
Invoice: 1VRL-WH6Q-WD3R								
63474 62899	14LT-M9PM-4NG4	63474 62899	supplies for prize case		10/28/2021	22001848	241111	572.36
Invoice: 14LT-M9PM-4NG4								
63475 62900	1DHG-1G14-47C9	63475 62900	SWPBS program items		10/25/2021	22001848	241111	480.02
Invoice: 1DHG-1G14-47C9								
63476 62901	1PQV-MV7G-CH1G	63476 62901	SWPBS program items		10/23/2021	22001900	241111	65.98
Invoice: 1PQV-MV7G-CH1G								
63477 62902	1KNN-QVRF-Y4DV	63477 62902	masks for play		10/22/2021	22001901	241111	54.95
Invoice: 1KNN-QVRF-Y4DV								
63478 62903	17NP-7QML-3WQP	63478 62903	clip boards for office		10/28/2021	22001881	241111	3,513.62
Invoice: 17NP-7QML-3WQP								
63479 62904	1XWR-GJMN-CMYJ	63479 62904	JTL Furniture Order		10/31/2021	22001943	241111	707.23
Invoice: 1XWR-GJMN-CMYJ								
63505 62930	1Y6P-JGJV-9W6L	63505 62930	office supplies		11/05/2021	22002085	241111	64.96
Invoice: 1Y6P-JGJV-9W6L								
				CHECK	255548		TOTAL:	9,206.59
255549	11/11/2021	PRTD	7174 ANDERSON WATER HAULI	510	11/09/2021	22002125	241111	1,050.00
Invoice: 510								
				CHECK	255549		TOTAL:	1,050.00
255550	11/11/2021	PRTD	5613 ANNA PRZYBYLSKI	62580	11/09/2021	241111	241111	1,566.00
Invoice: 62580								
Expense claim # 4316.SUMMER TUITION 2021 REIMBURS								

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East Stroudsburg Area SD, PA
A/P CASH DISBURSEMENTS JOURNAL
CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

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VOUCHER INVOICE
DOCUMENT

AP Cash-TF INV DATE PO CHECK RUN NET

INVOICE DTL DESC CHECK 255550 TOTAL: 1,566.00

255551 11/11/2021 PRD 5640 ANNAMARIE BAUER 63480 62905 241111 953.60
Invoice: 62905

255552 11/11/2021 PRD 4417 ANTHONY J CALDERONE 63496 62921 241111 190.18
Invoice: 62921

255553 11/11/2021 PRD 1129 ATTAINMENT COMPANY 63157 338588A 241111 2,265.90
Invoice: 338588A

255554 11/11/2021 PRD 6207 AUDREY D WYSINGER 63193 62621 241111 500.00
Invoice: WYSINGER 2020 REBATE

255555 11/11/2021 PRD 7141 AVANT GARDE CONSTRUC 63512 62935 241111 576.63
Invoice: Campbell Contracting

255556 11/11/2021 PRD 1134 WILLIAM H. HEISER 63174 62602 241111 252.00
Invoice: 62602

255557 11/11/2021 PRD 3496 B & H PHOTO 63167 194613131 241111 200.73
Invoice: 194613131

255558 11/11/2021 PRD 194592753 63172 62600 241111 704.82
Invoice: 194592753

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East Stroudsburg Area SD, PA
A/P CASH DISBURSEMENTS JOURNAL
CASH ACCOUNT: 00-0000-010-000-000-000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

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AP Cash-TF	INV DATE	PO	CHECK RUN	NET
VOUCHER INVOICE	INVOICE	DOCUMENT	INVOICE DTL DESC	

255558	11/11/2021	PRTD	1149 BARBARA PREVOST	63460	19 DAYS NOV2021	11/10/2021	22001234	241111	4,808.52
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Invoice: 19 DAYS NOV2021
62884
Open PO for Barbara Prevost contract driver

255559	11/11/2021	PRTD	5555 BARBARA RESCIGNO	63489	62914	11/10/2021	241111	30.13
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Invoice: 62914
62914
Final Payment for Emp] Expense Claim # 4329.

255560	11/11/2021	PRTD	1151 BARBARA SOUSA	63185	SOUSA 2020 REBATE	11/09/2021	241111	500.00
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Invoice: SOUSA 2020 REBATE
62613
2020 SENIOR REBATE - SOUSA, BARBARA

255561	11/11/2021	PRTD	1154 BATTERY WAREHOUSE	63176	624	11/09/2021	22002096	241111	78.00
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Invoice: 624
62604
Inv 624 Batteries for District

255562	11/11/2021	PRTD	1792 H.A. BERKHEIMER INC.	63300	605 OCT	10/29/2021	241111	81.41
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Invoice: 605 OCT
62727
TAX COLLECTION FEE

255563	11/11/2021	PRTD	7079 BETH A PERKINS	63390	0007	11/09/2021	22002013	241111	453.57
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Invoice: 0007
62815
Instrument Coverings for JTL Band Students

255564	11/11/2021	PRTD	4597 BETTY & JAMES SNYDER	63184	SNYDER 2020 REBATE	11/09/2021	241111	250.00
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Invoice: SNYDER 2020 REBATE
62612
2020 SENIOR REBATE - SNYDER, JAMES & BETTY

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East Stroudsburg Area SD, PA
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CASH ACCOUNT: 00-0000-010-000-00-000-0000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

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AP Cash-TF	INV DATE	PO	CHECK RUN	NET
VOUCHER INVOICE	INVOICE DTL DESC			
DOCUMENT	CHECK	255564	TOTAL:	250.00
255565 11/11/2021 PRD 4103 BIENVENIDO OSORIO & OSORIO 2020 REBATE	11/09/2021	241111		250.00
Invoice: OSORIO 2020 REBATE	2020 SENIOR REBATE - BIENVENIDO OSORIO & FRANCES M			
63259 62687	CHECK	255565	TOTAL:	250.00
255566 11/11/2021 PRD 7178 BLACK KNIGHT INFOSER 63508	11/09/2021	22002183	241111	6,455.40
Invoice: 10183870	Online Notary			
62931	CHECK	255566	TOTAL:	6,455.40
255567 11/11/2021 PRD 1204 BOROUGH OF EAST STRO 63219	10/28/2021	22002097	241111	1,210.00
Invoice: 62647 2021 SPRINKLER	District Hydrant and sprinklers			
62647	CHECK	255567	TOTAL:	1,210.00
255568 11/11/2021 PRD 7187 BRENDA VANWHY 63188	11/09/2021	241111		650.00
Invoice: VANWHY 2020 REBATE	2020 SENIOR REBATE - VANWHY, BRENDA			
62616	CHECK	255568	TOTAL:	650.00
255569 11/11/2021 PRD 3643 CARLEEN FINK 63459	11/10/2021	22001249	241111	2,955.07
Invoice: 19 DAYS NOV2021	Open PO for Carleen Jane Fink contract driver			
62883	CHECK	255569	TOTAL:	2,955.07
255570 11/11/2021 PRD 1266 CAROL TRUGLIO 63186	11/09/2021	241111		500.00
Invoice: TRUGLIO 2020 REBATE	2020 SENIOR REBATE - TRUGLIO, CAROL			
62614	CHECK	255570	TOTAL:	500.00
255571 11/11/2021 PRD 1268 CAROLINA BIOLOGICAL 63189	11/09/2021	22001071	241111	18.00
Invoice: 22001071	HS-S			
62617	CHECK	255571	TOTAL:	18.00
255572 11/11/2021 PRD 51556826 RI 63190	11/09/2021	22001432	241111	76.32
Invoice: 51556826 RI	Item # 746415 Diffusion and Osmosis 8 Station Rep			
62619	CHECK	255572	TOTAL:	76.32

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11/11/2021 07:53 | East Stroudsburg Area SD, PA | P
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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
 CHECK NO CHK DATE TYPE VENDOR NAME

VOUCHER	INVOICE	INVOICE DTL	DESC	INV DATE	PO	CHECK RUN	NET	
63194 62622	51576122 RI	11/09/2021	22001071 241111				44.73	
Invoice: 51576122 RI HS-S								
63466 62891	10/12 - 11/05/2021	11/10/2021	241111				1,191.68	
Invoice: 10/12 - 11/05/2021 TRANSPORTATION PARENT DRIVER 10/12 - 11/05								
63373 62799	411006828957 OCT2021	10/31/2021	241111				1,499.53	
Invoice: 411006828957 OCT2021 ESE OCTOBER NATURAL GAS LINE 411006828957								
63374 62800	411006894413 OCT2021	10/31/2021	241111				2,516.91	
Invoice: 411006894413 OCT2021 JTL OCTOBER NATURAL GAS LINE 411006894413								
63375 62801	411008006032 OCT2021	10/31/2021	241111				4,876.46	
Invoice: 411008006032 OCT2021 HS SOUTH OCTOBER NATURAL GAS LINE 411008006032								
63301 62728	51576122 RI	11/05/2021	241111				578.31	
Invoice: 51576122 RI HS-S								
63302 62729	411006828957 OCT2021	11/05/2021	241111				2,857.16	
Invoice: 411006828957 OCT2021 ESE OCTOBER NATURAL GAS 411006828957								
63303 62730	411008006032 OCT2021	11/05/2021	241111				1,200.38	
Invoice: 411008006032 OCT2021 HS SOUTH OCTOBER NATURAL GAS 411008006032								
63490 62915	411006894413 OCT2021	11/10/2021	241111				4,635.85	
Invoice: 411006894413 OCT2021 JTL OCTOBER NATURAL GAS 411006894413								
63490 62915	4163 CHARLES W DAITLEY	11/10/2021	241111				353.92	
Invoice: 62915 Final Payment for Empl Expense claim # 4330.								
						CHECK	255575 TOTAL:	353.92

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AP Cash-TF	INVOICE DTL DESC	INVOICE	VOUCHER	DOCUMENT	INVOICE DATE	PO	CHECK RUN	NET
	255576 11/11/2021 PRD 3498 CHERYL KUTZMAN	63454	62878	19 DAYS NOV2021	11/10/2021	22001246	241111	4,291.91
	Invoice: 19 DAYS NOV2021							
	255577 11/11/2021 PRD 3937 CHRISTOPHER A ROSSI	63485	62910	62910	11/10/2021	241111		97.22
	Invoice: 62910							
	255578 11/11/2021 PRD 5929 CHRISTOPHER S. BROWN	63195	62623	2225	11/09/2021	22002051	241111	7,915.76
	Invoice: 2225							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63343	62769	4097677203	10/04/2021	22000436	241111	104.61
	Invoice: 4097677203							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63344	62770	4097678083	10/04/2021	22000438	241111	195.87
	Invoice: 4097678083							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63345	62771	4097678083MAIN	10/04/2021	22000439	241111	213.30
	Invoice: 4097678083MAIN							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63346	62772	4097969487	10/06/2021	22000362	241111	44.24
	Invoice: 4097969487							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63347	62773	4097677005	10/04/2021	22000265	241111	72.49
	Invoice: 4097677005							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63348	62774	4097969949	10/06/2021	22000437	241111	167.83
	Invoice: 4097969949							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63349	62775	4098643482	10/13/2021	22000437	241111	167.83
	Invoice: 4098643482							
	255579 11/11/2021 PRD 1323 CINTAS CORPORATION #	63350	62776	4098348454	10/11/2021	22000438	241111	307.13
	Invoice: 4098348454							

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Invoice:	4098348454	DOCUMENT	VOUCHER	INVOICE	AP Cash-TF	INVOICE DTL DESC	INVT DATE	PO	CHECK RUN	NET
Invoice:	4098347734	63351 62777	4098347734			Open PO for Cintas - HSS	10/11/2021	22000265	241111	72.49
Invoice:	4098348454MAIN	63352 62778	4098348454MAIN			MECHANICS UNIFORM	10/11/2021	22000439	241111	213.30
Invoice:	4097677458	63353 62779	4097677458			Open PO for Cintas	10/04/2021	22000359	241111	59.43
Invoice:	4096995850	63354 62780	4096995850			Open PO for Cintas - ESE	09/27/2021	22000359	241111	59.43
Invoice:	4098643210	63355 62781	4098643210			Open PO for Cintas - MSE	10/13/2021	22000361	241111	49.51
Invoice:	4099681480	63356 62782	4099681480			Open PO for Cintas - JTL	10/25/2021	22000436	241111	104.61
Invoice:	4099681406	63357 62783	4099681406			Open PO for Cintas - JTL	10/25/2021	22000265	241111	72.49
Invoice:	4099306888	63358 62784	4099306888			MECHANICS UNIFORMS	10/25/2021	22000437	241111	167.83
Invoice:	4099011009MAIN	63359 62785	4099011009MAIN			10202021	10/18/2021	22000439	241111	213.30
Invoice:	4099010190	63360 62786	4099010190			Open PO for Cintas	10/18/2021	22000265	241111	72.49
Invoice:	4099010382	63361 62787	4099010382			CINTAS OPEN ORDER FOR UNIFORMS	10/18/2021	22000436	241111	104.61
Invoice:	4099681759	63362 62788	4099681759			Open PO for Cintas - JTL	10/25/2021	22000359	241111	207.26
Invoice:	4099010796	63363 62789	4099010796			Open PO for Cintas - ESE	10/18/2021	22000359	241111	68.18

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INVOICE DTL DESC
Open PO for Cintas - ESE

VOUCHER INVOICE
DOCUMENT

INVOICE DTL DESC

INV DATE

PO

CHECK RUN

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Invoice: 4099010796

63364 4099984781
62790

10/27/2021 22000437 241111

334.73

Invoice: 4099984781

63365 4099682261
62791

10/25/2021 22000438 241111

195.87

Invoice: 4099682261

63366 4099682261MAIN
62792

10/25/2021 22000439 241111

213.30

Invoice: 4099682261MAIN

63367 4098643131
62793

10/13/2021 22000358 241111

32.78

Invoice: 4098643131

63368 4099306673
62794

10/20/2021 22000358 241111

32.78

Invoice: 4099306673

BUSHKILL

63370 4099984606
62796

10/27/2021 22000358 241111

32.78

Invoice: 4099984606

Open PO for Cintas - Bushkill

63371 4098643092
62797

10/13/2021 22000362 241111

44.24

Invoice: 4098643092

Open PO for Cintas - RES

63372 4098347811
62798

10/11/2021 22000436 241111

104.61

Invoice: 4098347811

Open PO for Cintas - JTL

CHECK 255579 TOTAL: 3,729.32

255580 11/11/2021 PRTD 1323 CINTAS CORPORATION # 63306 5081717768
62732

130.20

Invoice: 5081717768

OPEN ORDER FOR FIRST AID CABINETS

CHECK 255580 TOTAL: 130.20

255581 11/11/2021 PRTD 5867 CLAYTON & KATHY HEIM 63180 HEIMBACH 2020 REBATE 11/09/2021 241111
62608

250.00

Invoice: HEIMBACH 2020 REBATE

2020 SENIOR REBATE - HEIMBACH, CLAYTON & KATHY

CHECK 255581 TOTAL: 250.00

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INV DATE PO CHECK RUN

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DOCUMENT INVOICE DTL_DESC

255582 11/11/2021 PRD 3617 CM REGENT RESOURCES 63341 SD ID187 LI NOV2021 11/03/2021 241111 11,511.56

Invoice: SD ID187 LI NOV2021

NOVEMBER LIFE INSURANCE

CHECK 255582 TOTAL: 11,511.56

255583 11/11/2021 PRD 3617 CM REGENT RESOURCES 63340 SD ID187 LTD NOV2021 11/03/2021 241111 9,333.86

Invoice: SD ID187 LTD NOV2021

NOVEMBER LONG TERM DISABILITY INSURANCE

CHECK 255583 TOTAL: 9,333.86

255584 11/11/2021 PRD 1340 COLONIAL INTERMEDIAT 63304 123770 10/15/2021 22000168 241111 3,635.55

Invoice: 123770

Annual Commodity Internet Service 21/22 SY

CHECK 255584 TOTAL: 3,635.55

255585 11/11/2021 PRD 1350 COMMONWEALTH OF PENN 63410 Jan 2022 11/09/2021 22002066 241111 35.00

Invoice: Jan 2022

Pesticide Renewal 1/2022-12/31/2022 Lic#BU2169

CHECK 255585 TOTAL: 35.00

255586 11/11/2021 PRD 1354 COMPUTER DISCOUNT WA 63441 M919609 11/09/2021 22001217 241111 439.02

Invoice: M919609

scanner for Mr. Reichl

CHECK 255586 TOTAL: 439.02

255587 11/11/2021 PRD 5512 CORELOGIC CENTRALIZE 63162 SCHULTZ 2021 REFUND 11/04/2021 241111 517.28

Invoice: SCHULTZ 2021 REFUND

2021 TAX REFUND PARCEL 16.7D.2.14 157486

CHECK 255587 TOTAL: 517.28

255588 11/11/2021 PRD 5512 CORELOGIC CENTRALIZE 63163 FROELICH 2021 REFUND 11/04/2021 241111 3,381.36

Invoice: FROELICH 2021 REFUND

2021 TAX REFUND PARCEL 16.6C.1.120 15524

CHECK 255588 TOTAL: 3,381.36

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INVOICE DTL DESC

INVT DATE PO CHECK RUN NET

INVOICE	DOCUMENT	VOUCHER	INVOICE	INVT DATE	PO	CHECK RUN	NET
255595 11/11/2021 PRD	1427 DECA INC.	63430 62855	105597	11/03/2021		241111	1,456.00
Invoice: 105597							
255596 11/11/2021 PRD	3557 DIANA ALLISON	63499 62924	62924	11/10/2021		241111	104.44
Invoice: 62924							
255597 11/11/2021 PRD	1449 DIANE KRUPSKI	63453 62877	19 DAYS NOV2021	11/10/2021	22001236	241111	5,169.52
Invoice: 19 DAYS NOV2021							
255598 11/11/2021 PRD	1465 DM SUPPLY SOURCE, LL	63204 62632	8496	11/09/2021	22002101	241111	259.49
Invoice: 8496							
Invoice: 8498		63206 62634	8498	11/09/2021	22002100	241111	38.69
Invoice: 8510		63209 62637	8510	11/09/2021	22002102	241111	1,652.89
Invoice: 8503		63210 62638	8503	11/09/2021	22002103	241111	148.45
Invoice: 8534		63437 62862	8534	11/09/2021	22002150	241111	1,720.27
Invoice: 8532		63438 62863	8532	11/09/2021	22002149	241111	29.18
Invoice: 8520		63439 62864	8520	11/09/2021	22002147	241111	153.24
Invoice: 8527		63440 62865	8527	11/09/2021	22002148	241111	2,839.67

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INVOICE DTL DESC
Inv 8527 HSS Domestic Hot Water

CHECK 255598 TOTAL: 6,841.88

255599 11/11/2021 PRTD 7160 DONALD KERETZ SR 63510 keretz Tax Refund 11/09/2021 241111 198.41

Invoice: keretz Tax Refund parcel 060090600 #2060 Tax refund
CHECK 255599 TOTAL: 198.41

255600 11/11/2021 PRTD 1508 DUSTIN SISKA 63458 19 DAYS NOV2021 11/10/2021 22001237 241111 4,788.76

Invoice: 19 DAYS NOV2021 Open PO for Dustin Siska contract driver
CHECK 255600 TOTAL: 4,788.76

255601 11/11/2021 PRTD 1512 E.S.E.A. 63235 62662 11/11/2021 241111 28,726.38

Invoice: 62662 Payroll Run 1 - warrant 211111
CHECK 255601 TOTAL: 28,726.38

255602 11/11/2021 PRTD 1520 EAST STROUDSBURG 63236 62663 11/11/2021 241111 6,927.52

Invoice: 62663 Payroll Run 1 - warrant 211111
CHECK 255602 TOTAL: 6,927.52

255603 11/11/2021 PRTD 4431 EASTBAY INC. 63461 1443538 11/09/2021 22000613 241111 1,337.07

Invoice: 1443538 LEHMAN VOLLEYBALL UNIFORMS
CHECK 255603 TOTAL: 1,337.07

Invoice: 1474541 63462 1474541 11/09/2021 22001270 241111 184.00

Invoice: 1428419 63463 1428419 11/09/2021 22000150 241111 247.25

Invoice: 1428419 62888 NORTH ATHLETICS EMBROIDERY
CHECK 255604 TOTAL: 1,768.32

255604 11/11/2021 PRTD 1546 ED FOUNDATION OF ES/ 63237 62664 11/11/2021 241111 23.00

Invoice: 62664 Payroll Run 1 - warrant 211111
CHECK 255604 TOTAL: 23.00

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INVOICE DTL DESC CHECK 255604 TOTAL: 23.00

255605 11/11/2021 PRD 6240 ELECTRIC CITY ROASTI 63428 33843-ti 241111 198.94
Invoice: 33843-ti HS SOUTH CORE CAFE SUPPLIES CHECK 255605 TOTAL: 198.94

255606 11/11/2021 PRD 5951 EMILY NIEMAN 63494 62919 241111 58.46
Invoice: 62919 Final Payment for Empl Expense claim # 4335. CHECK 255606 TOTAL: 58.46

255607 11/11/2021 PRD 1601 EASTERN PENN SUPPLY 63215 S028047275.001 241111 105.80
Invoice: S028047275.001 Inv S028047275.001 cartridges for district CHECK 255607 TOTAL: 105.80

Invoice: S027927080.001 63217 S027927080.001 241111 340.48
InvS027927080.001 ESE baby bowls CHECK 255608 TOTAL: 340.48

Invoice: S028143052.001 63221 S028143052.001 241111 322.44
Invs028143052.001 District Stock CHECK 255609 TOTAL: 322.44

255608 11/11/2021 PRD 1605 ERNEST R. GUDZYK 63177 GUDZYK 2020 REBATE 241111 500.00
Invoice: GUDZYK 2020 REBATE 2020 SENIOR REBATE - GUDZYK, ERNEST CHECK 255608 TOTAL: 500.00

255609 11/11/2021 PRD 6549 DEIDRIANNE AGOSTO 47694 AQUARIUM TRIP AGOSTO 241111 46.00
Invoice: AQUARIUM TRIP AGOSTO 47339 ESE 2ND GRADE ADVENT AQUARIUM REFUND ADRIANNA A CHECK 255609 TOTAL: 46.00

255610 11/11/2021 PRD 4550 EUGENE ROSADO 63181 ROSADO 2020 REBATE 241111 300.00
Invoice: ROSADO 2020 REBATE 2020 SENIOR REBATE - ROSADO, EUGENE CHECK 255610 TOTAL: 300.00

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VOUCHER INVOICE DOCUMENT INVOICE DTL DESC CHECK 255610 TOTAL: 300.00

255611 11/11/2021 PRD 7182 FEDERICO RUIZ 63161 RUIZ 2021 REFUND 11/05/2021 241111 62.09

Invoice: RUIZ 2021 REFUND 2021 TAX REFUND PARCEL 16.10.1.14 150950

255612 11/11/2021 PRD 3620 FIVE STAR INTERNATIO 63232 05P247369 62659 11/09/2021 22001529 241111 380.74

Invoice: 05P247369 Open Purchase Order for parts

255613 11/11/2021 PRD 4447 FRED A BOGART 63173 BOGART 2020 REBATE 11/09/2021 241111 250.00

Invoice: BOGART 2020 REBATE 2020 SENIOR REBATE - BOGART, FREDA

255614 11/11/2021 PRD 1717 FRONTIER 63307 517-0100 NOV2021 10/26/2021 22000171 241111 144.12

Invoice: 517-0100 NOV2021 Frontier Phone Service 21/22 SY

255615 11/11/2021 PRD 3642 GEORGE CARAMELLA 63446 19 DAYS NOV2021 11/10/2021 22001248 241111 4,819.73

Invoice: 022-0089 NOV2021 Frontier Phone Service 21/22 SY

255616 11/11/2021 PRD 1744 GERTRUDE HAWK CHOCOL 63429 5355394 62854 11/04/2021 241111 4,320.00

Invoice: 5355394 HS SOUTH DECA FUNDRAISER

255617 11/11/2021 PRD 6983 GOLD STAR FOODS, INC 63402 OCT INVOICES 11/10/2021 22000455 241111 2,468.04

Invoice: OCT INVOICES Pay for food purchases for 2021-2022 school year

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INVOICE DTL DESC

CHECK 255617 TOTAL: 2,468.04

255618 11/11/2021 PRTD 1772 GOPHER 63254 62682 IN1000337 11/09/2021 22001829 241111 981.18

Invoice: IN1000337

PE supplies gopher 1

255619 11/11/2021 PRTD 5969 GOT SPECIAL KIDS 63255 62683 IN71726 11/09/2021 22000238 241111 120.09

Invoice: IN71726

Adapted P.E.

CHECK 255618 TOTAL: 1,101.27

255620 11/11/2021 PRTD 1775 GOULD'S PRODUCE AND 63389 62814 11/09/2021 22001212 241111 4,779.84

Invoice: 14333

Sensory tools for classroom

CHECK 255619 TOTAL: 4,779.84

255621 11/11/2021 PRTD 1776 GOVERNMENT SOFTWARE 63252 62680 11/10/2021 22000103 241111 405.00

Invoice: 4162

to pay invoices for 2021-2022 school year

CHECK 255620 TOTAL: 405.00

255622 11/11/2021 PRTD 1778 GRAINGER 63233 62660 11/09/2021 22002152 241111 2,154.62

Invoice: 12038

GSS INV 12038

Invoice: 12070

GSS INV 12070

CHECK 255621 TOTAL: 2,254.62

255622 11/11/2021 PRTD 1778 GRAINGER 63233 62660 11/09/2021 241111 .00

Invoice: 9056359111

credit#3022193060 damaged/returned

255622 11/11/2021 PRTD 1778 GRAINGER 63247 62674 11/09/2021 22002107 241111 354.57

Invoice: 9087379070

Inv 1428416361 Tools for HSS

CHECK 255622 TOTAL: 354.57

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
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INVOICE DTL DESC	VOUCHER	INVOICE	DOCUMENT	INVOICE DTL DESC	NET
255623 11/11/2021 PRTD 7143 GUNTER BAUER Invoice: Bauer G 2021	63511 62934	Bauer G 2021	63511 62934	11/09/2021 241111 Tax refund Parcel#060039960 #450	37.44
255624 11/11/2021 PRTD 1794 HAB-DLT Invoice: 62665	63238 62665	62665	63238 62665	CHECK 255623 TOTAL: 11/11/2021 241111 Payroll Run 1 - Warrant 211111	37.44 450.21
255625 11/11/2021 PRTD 3702 HEATHER A PIPERATO Invoice: 62918	63493 62918	62918	63493 62918	CHECK 255624 TOTAL: 11/10/2021 241111 Final Payment for Emp Expense claim # 4334.	450.21 125.10
255626 11/11/2021 PRTD 4899 HELEN L WALLACE Invoice: WALLACE 2020 REBATE	63191 62618	WALLACE 2020 REBATE	63191 62618	11/09/2021 241111 2020 SENIOR REBATE - WALLACE, HELEN	500.00
255627 11/11/2021 PRTD 3601 HILLARY STEVENS Invoice: 62581	63154 62581	62581	63154 62581	CHECK 255626 TOTAL: 11/09/2021 241111 Expense claim # 4317.SUMMER TUITION 2021 REIMBURS	500.00 1,500.00
255628 11/11/2021 PRTD 1852 HOME DEPOT CREDIT SE Invoice: 1033020	63383 62809	1033020	63383 62809	CHECK 255627 TOTAL: 09/28/2021 22001355 241111 Open PO for District - Home Depot	1,500.00 39.94
Invoice: 1033038	63384 62810	1033038	63384 62810	09/28/2021 22001355 241111 Open PO for District - Home Depot	36.44
Invoice: 21012	63385 62811	21012	63385 62811	09/29/2021 22001355 241111 Open PO for District - Home Depot	39.97
Invoice: 904043	63392 62817	904043	63392 62817	09/29/2021 241111 PO 22001450 STEEL SELF	229.00

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AP Cash-TF	INV DATE	PO	CHECK RUN	NET
INVOICE DTL DESC	10/20/2021	22001355	241111	30.26
63412 9023689				
62837				
Invoice: 9023689				
63413 8010244				112.26
62838				
Invoice: 8010244				
63414 8023772				158.12
62839				
Invoice: 8023772				
63415 8023833				38.85
62840				
Invoice: 8023833				
63416 8900703				179.52
62841				
Invoice: 8900703				
63418 4024124				43.45
62843				
Invoice: 4024124				
63419 4024218				10.23
62844				
Invoice: 4024218				
63420 2020099				51.94
62845				
Invoice: 2020099				
63423 2020101				39.97
62848				
Invoice: 2020101				
63424 2020125				58.93
62849				
Invoice: 2020125				
63425 2340209				363.54
62850				
Invoice: 2340209				
63426 2901188				250.00
62851				
Invoice: 2901188				
63427 9340022				66.50
62852				
Invoice: 9340022				

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AP Cash-TF INV DATE PO CHECK RUN NET

DOCUMENT INVOICE DTL DESC CHECK TOTAL: 3,087.14

255629 11/11/2021 PRD 3444 HOUGHTON MIFFLIN HAR 63386 710228276 11/09/2021 22000522 241111 19,975.00
Invoice: 710228276
62812

255630 11/11/2021 PRD 1872 INTEGRAONE 63257 195368 11/09/2021 22001218 241111 1,795.00
Invoice: 195368
62685

255631 11/11/2021 PRD 3381 IONIE SINCLAIR 63261 196234 11/09/2021 22002069 241111 1,165.50
Invoice: 196234
62688

255631 11/11/2021 PRD 3381 IONIE SINCLAIR 63457 19 DAYS NOV2021 11/10/2021 22001245 241111 4,246.88
Invoice: 19 DAYS NOV2021
62881

255632 11/11/2021 PRD 7183 ISABEL BOESCH 63171 BOESCH 2020 REBATE 11/09/2021 241111 250.00
Invoice: BOESCH 2020 REBATE 62599
2020 SENIOR REBATE - BOESCH, ISABEL

255633 11/11/2021 PRD 1892 J.W.PEPPER & SONS-AC 63262 363731275 11/09/2021 22001970 241111 74.99
Invoice: 363731275
62689

255634 11/11/2021 PRD 7186 JAMES F. WILSON 63192 WILSON 2020 REBATE 11/09/2021 241111 250.00
Invoice: WILSON 2020 REBATE 62620
2020 SENIOR REBATE - WILSON, JAMES

255635 11/11/2021 PRD 6653 JANE SNUKIS 63183 SNUKIS 2020 REBATE 11/09/2021 241111 300.00
Invoice: SNUKIS 2020 REBATE 62611
2020 SENIOR REBATE - SNUKIS, JANE

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF INV DATE PO CHECK RUN NET

VOUCHER INVOICE DOCUMENT INVOICE DTL DESC

CHECK 255635 TOTAL: 300.00

255636 11/11/2021 PRD 4943 JENNIFER ANDREWS 63484 62909 11/10/2021 241111 147.73

Invoice: 62909 Final Payment for Emp] Expense claim # 4324.

CHECK 255636 TOTAL: 147.73

255637 11/11/2021 PRD 1925 JENNY GALUNIC 63450 62874 11/10/2021 22001239 241111 4,808.52

Invoice: 19 DAYS NOV2021 Open PO for Jenny Galunic contract driver

CHECK 255637 TOTAL: 4,808.52

255638 11/11/2021 PRD 7161 JOANNE & FRANK LOPEZ 63514 62937 11/09/2021 241111 221.80

Invoice: Lopez 2021

CHECK 255638 TOTAL: 221.80

255639 11/11/2021 PRD 1948 JOHN & ANNA WILLIAMS 63258 62686 11/09/2021 241111 500.00

Invoice: WILLIAMS 2020 REBATE

CHECK 255639 TOTAL: 500.00

255640 11/11/2021 PRD 1980 JOSEPH FUCHS 63449 62873 11/10/2021 22001240 241111 6,810.80

Invoice: 20 DAYS NOV2021

CHECK 255640 TOTAL: 6,810.80

255641 11/11/2021 PRD 3556 JOSEPH P MARTIN 63498 62923 11/10/2021 241111 102.82

Invoice: 62923

CHECK 255641 TOTAL: 102.82

255642 11/11/2021 PRD 6942 JOYCE KIRK 63502 62927 11/10/2021 241111 30.00

Invoice: 62927

Final Payment for Emp] Expense claim # 4343.

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
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DOCUMENT INVOICE INVOICE VOUCHER INVOICE INVOICE DTL DESC CHECK 255642 TOTAL: 30.00

255643 11/11/2021 PRD 3736 K12 SYSTEMS 63309 2744 62734 09/16/2021 22001364 241111 75.00

Invoice: 2744

Master schedule training & course req for Asst. P

63310 2748 62735 09/16/2021 241111 75.00

Invoice: 2748

SAPPHIRE SOFTWARE - PIMS MANAGEMENT TRACKING

CHECK 255643 TOTAL: 150.00

255644 11/11/2021 PRD 4069 KANE J FURST 63152 62579 62579 11/09/2021 241111 750.00

Invoice: 62579

Expense claim # 4315. SUMMER TUITION 2021 REIMBURS

CHECK 255644 TOTAL: 750.00

255645 11/11/2021 PRD 3886 KAREN L BUIS 63504 62929 62929 11/10/2021 241111 61.04

Invoice: 62929

Final Payment for Emp] Expense claim # 4345.

CHECK 255645 TOTAL: 61.04

255646 11/11/2021 PRD 2017 KARLA J LABAR 63455 62879 62879 11/10/2021 22001241 241111 7,103.53

Invoice: 19 DAYS NOV2021

Open PO for Karla LaBar contract driver

CHECK 255646 TOTAL: 7,103.53

255647 11/11/2021 PRD 2019 KASA'S FOODS DIST CO 63394 62819 62819 11/10/2021 22000127 241111 20,538.89

Invoice: OCT INVOICES

TO PAY INVOICES FOR 2021-2022 SCHOOL YEAR

CHECK 255647 TOTAL: 20,538.89

255648 11/11/2021 PRD 2021 KATHARINE HOLMES 63452 62876 62876 11/10/2021 22001242 241111 4,187.41

Invoice: 19 DAYS NOV2021

Open PO for Katharine Holmes contract driver

CHECK 255648 TOTAL: 4,187.41

255649 11/11/2021 PRD 4782 KEYSTONE PREMIER SET 63251 62679 62679 11/09/2021 241111 600.00

Invoice: Platinum Portfolio

Tax Refund Parcel #14.8c01.14 #1640

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CHECK 255649 TOTAL: 600.00

255650 11/11/2021 PRD 3665 KIMBERLY DONAHUE 63488 62913 241111 25.00

Invoice: 62913
Final Payment for Empl Expense claim # 4328.

CHECK 255650 TOTAL: 25.00

255651 11/11/2021 PRD 2047 KING, SPRY, HERMAN, 63222 161385 241111 1,147.00

Invoice: 161385
Settlement agreement for a sp ed student

63311 161383 241111 74.00

62737
General legal matters

63312 161384 241111 277.50

62738
Special Ed. Consulting

CHECK 255651 TOTAL: 1,498.50

255652 11/11/2021 PRD 6921 LEHIGH VALLEY CENTER 63263 31321 241111 448.00

Invoice: 31321

63265 31322 241111 335.00

Invoice: 31322

63266 31323 241111 370.00

Invoice: 31323

63268 31324 241111 222.00

Invoice: 31324

63270 31325 241111 222.00

Invoice: 31325

CHECK 255652 TOTAL: 1,597.00

255653 11/11/2021 PRD 2117 ROBERT & LINDA WADDI 63187 241111 250.00

Invoice: TULLY 2020 REBATE

62615
TULLY 2020 REBATE
2020 SENIOR REBATE - TULLY, ROBERT & LINDA WADDING

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CHECK 255653 TOTAL: 250.00

255654 11/11/2021 PRD 3949 LISA K VITULLI 63155 62582 11/09/2021 241111 2,100.00

Invoice: 62582
Expense claim # 4318.SUMMER TUITION 2021 REIMBURS
CHECK 255654 TOTAL: 2,100.00

255655 11/11/2021 PRD 2124 LISA ROSEN-GERST 63451 19 DAYS NOV2021 11/10/2021 22001243 241111 4,008.43

Invoice: 19 DAYS NOV2021
Open PO for Lisa Gerst contract driver
CHECK 255655 TOTAL: 4,008.43

255656 11/11/2021 PRD 6099 LOUIS DARVALICS 63175 62603 11/09/2021 241111 300.00

Invoice: DARVALICS 2020 REBAT
2020 SENIOR REBATE - DARVALICS, LOUIS
CHECK 255656 TOTAL: 300.00

255657 11/11/2021 PRD 2156 LURLINE HARRIS 63178 62606 11/09/2021 241111 250.00

Invoice: HARRIS 2020 REBATE
2020 SENIOR REBATE - HARRIS, LURLINE
CHECK 255657 TOTAL: 250.00

255658 11/11/2021 PRD 5771 LYMAN & ASH 63272 3260 11/09/2021 22002050 241111 16,413.95

Invoice: 3260
Payment of Invoice #3260 Special Constr. Counsel
CHECK 255658 TOTAL: 16,413.95

255659 11/11/2021 PRD 3553 MANVEL PAGE 63497 62922 11/10/2021 241111 31.25

Invoice: 62922
Final Payment for Emp] Expense claim # 4338.
CHECK 255659 TOTAL: 31.25

255660 11/11/2021 PRD 2171 MANWALAMINK WATER CO 63223 00001386 OCT2021 11/01/2021 241111 665.28

Invoice: 00001386 OCT2021
SMITHFIELD OCTOBER WATER & SEWER 00001386

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
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INVOICE DTL DESC CHECK 255660 TOTAL: 665.28

255661 11/11/2021 PRTD 2186 MARIA FRASCELLA 63448 19 DAYS NOV2021 11/10/2021 241111 4,816.88

Invoice: 19 DAYS NOV2021

CONTRACT DRIVER 2021-2022 FRASCELLA, MARIA

CHECK 255661 TOTAL: 4,816.88

255662 11/11/2021 PRTD 3521 MATTHEW KRAUSS 63503 62928 62928 11/10/2021 241111 150.70

Invoice: 62928

Final Payment for Empl Expense claim # 4344.

CHECK 255662 TOTAL: 150.70

255663 11/11/2021 PRTD 3551 MAUREEN SEIDEL 63495 62920 62920 11/10/2021 241111 94.30

Invoice: 62920

Final Payment for Empl Expense claim # 4336.

CHECK 255663 TOTAL: 94.30

255664 11/11/2021 PRTD 2255 MEIER SUPPLY CO., IN 63434 2428807 62859 11/09/2021 22002153 241111 16,335.57

Invoice: 2428807

Inv2428807 District Air Filters

CHECK 255664 TOTAL: 16,335.57

255665 11/11/2021 PRTD 6652 MELISSA COLLEVECHIO 63482 62907 62907 11/10/2021 241111 685.35

Invoice: 62907

Final Payment for Empl Expense claim # 4322.

CHECK 255665 TOTAL: 162.18

Final Payment for Empl Expense claim # 4323.

CHECK 255665 TOTAL: 847.53

255666 11/11/2021 PRTD 3644 MELODY SEVERUD 63456 19 DAYS NOV2021 11/10/2021 22001250 241111 3,846.55

Invoice: 19 DAYS NOV2021

Open PO for Melody severud contract driver

CHECK 255666 TOTAL: 3,846.55

255667 11/11/2021 PRTD 2267 MET-ED 63314 100054179492 OCT2021 10/21/2021 241111 33.40

Invoice: 100054179492 OCT2021

TRAFFIC LIGHT OCTOBER ELECTRIC 100054179492

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63378 100018255800 OCT2021 11/05/2021 241111 27,371.79
62804

Invoice: 100018255800 OCT2021 NORTH CAMPUS OCTOBER ELECTRIC 100018255800

CHECK 255667 TOTAL: 27,405.19

255668 11/11/2021 PRD 2314 MIGUEL DEJESUS 19 DAYS NOV2021 63447 19 DAYS NOV2021 62871 4,735.56

Invoice: 19 DAYS NOV2021 Open PO for Miguel Dejesus contract driver

CHECK 255668 TOTAL: 4,735.56

255669 11/11/2021 PRD 2329 MODERN GAS SALES, IN 0085163 63377 0085163 62803 517.00

Invoice: 0085163 LEMAN POOL PROPANE

CHECK 255669 TOTAL: 517.00

255670 11/11/2021 PRD 2330 MODERNFOLD OF READIN 531.21 63273 531.21 62700 1,600.00

Invoice: 531.21 Inv 531.21 MSE Gym Inspection

CHECK 255670 TOTAL: 1,600.00

Invoice: 529.21 63274 529.21 62701 2,200.00

Invoice: 529.21 Inv 529.21 BES Gym Inspection

CHECK 255671 TOTAL: 5,000.00

Invoice: 552.21 63435 552.21 62860 5,000.00

Invoice: 552.21 Inv 552.21 service Gyms LIS

CHECK 255672 TOTAL: 5,000.00

255671 11/11/2021 PRD 2394 NAPA AUTO PARTS- STR 63294 2717-109998 62722 11.99

Invoice: 2717-109998 Inv 2717-109998 Bucket truck light

CHECK 255673 TOTAL: 63.48

Invoice: 2717-097402 63432 2717-097402 62857 63.48

Invoice: 2717-097402 Parts for 2008 Ford Truck

CHECK 255674 TOTAL: 75.47

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255672 11/11/2021 PRTD 6150 NATIONAL BULB RECYCL 63279 3479 154.00
62706

Invoice: 3479

Inv3479 MSE bulb recycling

63281 3480 770.00
62709

Invoice: 3480

Inv3480 JMH bulb recycling

63284 3484 257.81
62711

Invoice: 3484

Inv3484 BES bulb recycling

63286 3482 533.61
62713

Invoice: 3482

Inv3482 HSS bulb recycling

63288 3481 70.00
62715

Invoice: 3481

Inv3481 SME Bulb Recycling

63290 3483 52.50
62717

Invoice: 3483

Inv3483 RES Bulb Recycling

63292 3485 1,571.25
62719

Invoice: 3485

Inv3485 HSN/LIS Bulb Recycling

CHECK 255672 TOTAL: 3,409.17

255673 11/11/2021 PRTD 6712 NATIONAL SCHOOL PUBL 63421 RENEW-21456798
62846

Invoice: RENEW-21456798

Renewal Membership 11/13/21-11/12/2022

CHECK 255673 TOTAL: 295.00

255674 11/11/2021 PRTD 2427 NAZARETH MUSIC CENTE 63297 119696
62724

Invoice: 119696

District Band solos

63442 119799 65.00
62867

Invoice: 119799

Instrument Repairs for Fall 2021 JTL Bands

63443 119892 90.00
62868

Invoice: 119892

Instrument Repairs for Fall 2021 JTL Bands

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
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VOUCHER INVOICE DOCUMENT INVOICE DTL DESC CHECK 255674 TOTAL: 202.87

255675 11/11/2021 PRTD 5151 NESTLE WATERS NORTH 63317 01J6700180061 62743

Invoice: 01J6700180061

820.49

Inv 01J6700180061 MSE water

CHECK 255675 TOTAL: 820.49

255676 11/11/2021 PRTD 2469 NYSCSPC (NEW YORK ST 63242 62669 62669

Invoice: 62669

193.50

11/11/2021 241111

Payroll Run 1 - warrant 211111

CHECK 255676 TOTAL: 193.50

255677 11/11/2021 PRTD 2481 O'SHEA LUMBER COMPAN 63305 50068187 62731

Invoice: 50068187

5,288.50

11/09/2021 22001610 241111

Lumber

CHECK 255677 TOTAL: 5,288.50

255678 11/11/2021 PRTD 3378 OFFICE TECHNOLOGY, L 63308 AR42565 62736

Invoice: AR42565

256.00

11/09/2021 22002018 241111

main office toner cartridge

CHECK 255678 TOTAL: 256.00

255679 11/11/2021 PRTD 7078 ORAZIO SARACENO 63509 AR42475 62926

Invoice: AR42475

690.00

11/09/2021 22001953 241111

Ink for office copier

CHECK 255679 TOTAL: 690.00

255680 11/11/2021 PRTD 2544 PATRIOT WORKWEAR 63316 33450 62742

Invoice: 62926

13.05

11/10/2021 241111

Final Payment for Emp] Expense claim # 4342.

CHECK 255679 TOTAL: 13.05

255681 11/11/2021 PRTD 2544 PATRIOT WORKWEAR 63318 33445 62744

Invoice: 33450

580.00

11/09/2021 22002130 241111

Patriot uniform long sleeve polos for security

CHECK 255679 TOTAL: 580.00

255682 11/11/2021 PRTD 2544 PATRIOT WORKWEAR 63320 33445 62746

Invoice: 33445

632.00

11/09/2021 22002129 241111

Patriot uniforms for Carmelo Gonzalez

CHECK 255679 TOTAL: 632.00

64.00

11/09/2021 22002128 241111

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Patriot mace for security department

CHECK 255680 TOTAL: 1,276.00

255681 11/09/2021 22002156 241111 250.00

Invoice: 2022 mock trial

CHECK 255681 TOTAL: 250.00

255682 11/09/2021 22000408 241111 17.20

Invoice: 0000925501

CHECK 255682 TOTAL: 17.20

255683 11/11/2021 2577 PEPSI-COLA 177.30

Invoice: 51350104

CHECK 255683 TOTAL: 177.30

255684 11/11/2021 2647 POCONO MOUNTAIN DAIR 27,709.20

Invoice: OCT INVOICES

CHECK 255684 TOTAL: 27,709.20

255685 11/11/2021 2667 PP&L 27.08

Invoice: 95041-29005 OCT2021

CHECK 255685 TOTAL: 27.08

255686 11/11/2021 92422-54001 OCT2021 27.16

Invoice: 92422-54001 OCT2021

CHECK 255686 TOTAL: 27.16

255687 11/11/2021 67841-29000 OCT2021 26.93

Invoice: 67841-29000 OCT2021

CHECK 255687 TOTAL: 26.93

255688 11/11/2021 98641-29009 OCT2021 27.36

Invoice: 98641-29009 OCT2021

CHECK 255688 TOTAL: 27.36

255689 11/11/2021 98641-29009 OCT2021 108.53

Invoice: 98641-29009 OCT2021

CHECK 255689 TOTAL: 108.53

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
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INVOICE DTL DESC

255686 11/11/2021 PRTD 2684 PROSSER LABORATORIES 63315 10122021.28 3,277.00
Invoice: 10122021.28

255687 11/11/2021 PRTD 2686 PSADA 63465 62890 780.00
Invoice: 62890

255688 11/11/2021 PRTD 2689 PSERS 63246 62673 492.56
Invoice: 62673

Invoice: 62675
63248 62675 148.01

Invoice: 62677
63249 62677 7.18

255689 11/11/2021 PRTD 2702 QUILL CORPORATION 63323 20350477 295.08
Invoice: 20350477

Invoice: 20343023
63327 20343023 5.30

Invoice: 20787574
63469 20787574 85.33

255690 11/11/2021 PRTD 2725 REBECCA J. HARRISON 63179 HARRISON 2020 REBATE 241111 500.00
Invoice: HARRISON 2020 REBATE

2020 SENIOR REBATE - HARRISON, REBECCA
CHECK 255686 TOTAL: 3,277.00
CHECK 255687 TOTAL: 780.00
CHECK 255688 TOTAL: 492.56
CHECK 255689 TOTAL: 295.08
CHECK 255689 TOTAL: 385.71
CHECK 255690 TOTAL: 500.00

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INVOICE DTL DESC

255691 11/11/2021 PRTD 2799 ROBOTICS EDUCATION & 63328 61994791 400.00
62754
Invoice: 61994791
fee for robotics competition

CHECK 255691 TOTAL: 400.00

255692 11/11/2021 PRTD 3517 ROCKLAND BAKERY 63404 OCT INVOICES 2,174.32
62830
Invoice: OCT INVOICES

TO PAY INVOICES FOR 2021-2022 YEAR
CHECK 255692 TOTAL: 2,174.32

255693 11/11/2021 PRTD 7180 SALVATORE BOLOGNINI 63151 BOLOGNINI 2021 REFUN 241111 271.32
62584
Invoice: BOLOGNINI 2021 REFUN

2021 TAX REFUND PARCEL 16.10.1.14 150950
CHECK 255693 TOTAL: 271.32

255694 11/11/2021 PRTD 3657 SAMANTHA K MUNFORD 63492 62917 50.62
62917
Invoice: 62917

Final Payment for Emp] Expense claim # 4333.

CHECK 255694 TOTAL: 50.62

255695 11/11/2021 PRTD 2903 SCHOOL NURSE SUPPLY 63332 0860645-IN 812.35
62758
Invoice: 0860645-IN

Susan Cole - first Aid Supplies

CHECK 255695 TOTAL: 812.35

255696 11/11/2021 PRTD 3426 SCOTT C. IHLE 63481 62906 116.26
62906
Invoice: 62906

Emp] Expense claim # 4320.

CHECK 255696 TOTAL: 116.26

255697 11/11/2021 PRTD 7142 SEAN HENDERSON 63513 Henderson 2021 102.50
62936
Invoice: Henderson 2021

Tax Refund parcel 060039474 #3152

CHECK 255697 TOTAL: 102.50

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CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
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DOCUMENT INVOICE DTL DESC

255698 11/11/2021 PRTD 3867 SHARON J. GERBERICH 631169 GERBERICK 2021 REFUN 11/04/2021 241111 5.00
62597
Invoice: GERBERICK 2021 REFUN 2021 TAX REFUND PARCEL 16.119415 152882

255699 11/11/2021 PRTD 4601 SHARP ENERGY 63322 855969 11/05/2021 22000297 241111 6,362.94
62748
Invoice: 855969 SHARP ENERGY OPEN ORDER FOR PROPANE - NORTH
CHECK 255698 TOTAL: 5.00
CHECK 255699 TOTAL: 6,362.94

255700 11/11/2021 PRTD 3555 SHAWN A WESCOTT 63500 62925 11/10/2021 241111 28.73
62925
Invoice: 62925 Final Payment for Empl Expense claim # 4341.
CHECK 255700 TOTAL: 28.73

255701 11/11/2021 PRTD 2941 SHERMAN THEATER 63471 0804218 11/09/2021 22000955 241111 434.00
62896
Invoice: 0804218 Shure Microphone & case
CHECK 255701 TOTAL: 434.00

255702 11/11/2021 PRTD 4644 SIMCO LOGISTICS, INC 63399 OCT INVOICES 11/10/2021 22000107 241111 1,734.75
62824
Invoice: OCT INVOICES to pay invoices for 2021-2022 school year
CHECK 255702 TOTAL: 1,734.75

255703 11/11/2021 PRTD 7121 SINGER EQUIPMENT COM 63397 A3204115, A3197403 11/10/2021 22001779 241111 5,006.01
62822
Invoice: A3204115, A3197403 To pay for supplies for the 2021-2022 school year
CHECK 255703 TOTAL: 5,006.01

255704 11/11/2021 PRTD 2994 STAPLES BUSINESS ADV 63325 3491481966 10/30/2021 22002025 241111 35.04
62750
Invoice: 3491481966 BATTERIES, DATE STAMPER, RED PENS, POST IT NOTES
63326 3490731121 10/23/2021 22001918 241111 41.22
62752
Invoice: 3490731121 Lamp for s.Ihle Office

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INVOICE DTL DESC CHECK 255704 TOTAL: 76.26

255705 11/11/2021 PRTD 3012 STEVE SHANNON TIRE & 63329 16056339 210.00
Invoice: 16056339 62755

Inv 16056339 Tires for Gator at North Campus

210.00

CHECK 255705 TOTAL:

255706 11/11/2021 PRTD 3027 STROUDSBURG ELECTRIC 63330 6238231 318.98
Invoice: 6238231 62756

Inv 6238231

11/09/2021 22002112 241111

318.98

CHECK 255706 TOTAL:

318.98

CHECK 255706 TOTAL:

255707 11/11/2021 PRTD 3051 SWEET, STEVENS, KATZ 63224 141683 312.00
Invoice: 141683 62651

Inv 141683

10/15/2021 22002016 241111

312.00

Professional services through 9/30/21

312.00

10/15/2021 22002017 241111

Professional services through 9/30/21

273.00

10/07/2021 22001893 241111

Labor Matters Inv 141328

234.00

10/07/2021 22001894 241111

Inv# 141329 Grievance/Arbitration

234.00

10/07/2021 22001895 241111

Inv# 141330 2020 Teacher Negotiations

39.00

10/15/2021 22002034 241111

Professional Services through 9/30/21

1,404.00

CHECK 255707 TOTAL:

255708 11/11/2021 PRTD 3054 SWOREN'S TRANSMISSIO 63331 18121 164.21
Invoice: 18121 62757

Inv 18121

11/09/2021 22002046 241111

164.21

Sworen's Transmission repair to Security Vehicle

164.21

CHECK 255708 TOTAL:

165 mm

11/11/2021 07:53
John-rosado

East Stroudsburg Area SD, PA
A/P CASH DISBURSEMENTS JOURNAL

P 36
apcsdshsb

CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF INV DATE PO CHECK RUN NET

INVOICE DTL DESC

255709 11/11/2021 PRD 3641 TAIWO AFOLABI 63445 19 DAYS NOV2021 11/10/2021 22001247 241111 4,870.08

Invoice: 19 DAYS NOV2021

open PO for Taiwo Afolabi contract driver

255710 11/11/2021 PRD 3691 TAMARA CYKOSKY 63487 62912 11/10/2021 241111 34.27

Invoice: 62912

CHECK 255709 TOTAL: 4,870.08

255711 11/11/2021 PRD 3092 THE AMERICAN BOTTLIN 63387 62813 OCT INVOICES 11/10/2021 22000105 241111 513.00

Invoice: OCT INVOICES

CHECK 255710 TOTAL: 34.27

255712 11/11/2021 PRD 3104 THE EC/BCLS TRAINING 63467 62892 11/09/2021 22002159 241111 19.00

Invoice: 11062021-3

CHECK 255711 TOTAL: 513.00

255713 11/11/2021 PRD 4734 TINA M FALBO 63486 62911 11/10/2021 241111 41.10

Invoice: 62911

CHECK 255712 TOTAL: 19.00

255714 11/11/2021 PRD 3162 TODD SCHAFER 63336 62762 11/09/2021 22000141 241111 502.50

Invoice: 62762

CHECK 255713 TOTAL: 41.10

255715 11/11/2021 PRD 4539 TONI AMOROSI 63170 62598 AMOROSI 2020 REBATE 11/09/2021 241111 300.00

Invoice: AMOROSI 2020 REBATE

CHECK 255715 TOTAL: 300.00

165 nn

11/11/2021 07:53
John-rosado

East Stroudsburg Area SD, PA
A/P CASH DISBURSEMENTS JOURNAL

P 37
apcshdsb

CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF INV DATE PO CHECK RUN NET

INVOICE DTL DESC

255716 11/11/2021 PRD 3181 TRANE U.S. INC. 63334 311982187 62760 11/09/2021 22002072 241111 19,969.00
Invoice: 311982187

255717 11/11/2021 PRD 3182 TRANSFINDER CORPORAT 63333 45256 62759 11/09/2021 22002080 241111 6,950.00
Invoice: 45256

255718 11/11/2021 PRD 7185 TRI-STATE SCALES, LL 63472 4336 62897 11/09/2021 22002141 241111 180.00
Invoice: 4336

255719 11/11/2021 PRD 3214 US FOODS 63444 1732048 62885 11/09/2021 22001534 241111 183.09
Invoice: 1732048

255720 11/11/2021 PRD 3214 US FOODS 63422 OCT INVOICES 62847 11/10/2021 22000142 241111 87,347.52
Invoice: OCT INVOICES

255721 11/11/2021 PRD 3764 WASTE MANAGEMENT 63229 3588315-0203-6 62656 10/18/2021 22002114 241111 55.83
Invoice: 3588315-0203-6

255722 11/11/2021 PRD 4421 WISCONSIN CENTER FOR 63338 39485 62764 11/09/2021 22001133 241111 474.00
Invoice: 39485

CHECK 255716 TOTAL: 19,969.00
CHECK 255717 TOTAL: 6,950.00
CHECK 255718 TOTAL: 180.00
CHECK 255719 TOTAL: 183.09
CHECK 255720 TOTAL: 87,347.52
CHECK 255721 TOTAL: 55.83
CHECK 255722 TOTAL: 474.00

16500

11/11/2021 07:53
John-rosado

East Stroudsburg Area SD, PA
A/P CASH DISBURSEMENTS JOURNAL

P 38
apcshdsb

CASH ACCOUNT: 00-0000-010-000-00-000-000-0000-
CHECK NO CHK DATE TYPE VENDOR NAME

AP Cash-TF
INV DATE PO CHECK RUN

NET

DOCUMENT INVOICE INVOICE DTL DESC

255723 11/11/2021 PRTD 7181 Y Z CHICKEN & DELI I 63159 MUKHTAR 2021 REFUND 11/05/2021 241111 93.05

Invoice: MUKHTAR 2021 REFUND

2021 TAX REFUND PARCEL 16.10.1.4 150950

CHECK 255723 TOTAL: 93.05

255724 11/11/2021 PRTD 3349 ZESWITZ MUSIC COMPAN 63339 000175094 108.00

Invoice: 000175094

Trumpet 2nd Valve Repair

CHECK 255724 TOTAL: 108.00

NUMBER OF CHECKS 182 *** CASH ACCOUNT TOTAL *** 573,099.43

COUNT AMOUNT
TOTAL PRINTED CHECKS 182 573,099.43

*** GRAND TOTAL *** 573,099.43

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OCTOBER 2021 WIRE PAYMENTS

PAYROLL	\$ 3,492,649.64
ACCOUNTS PAYABLE - BENEFITS	\$ 2,367,613.59
FLEX SPENDING ACCOUNTS - TASC	\$ 31,240.32
WORKER'S COMP - INSERVCO	\$ 16,116.23
PROCUREMENT CARD	\$ 79,697.91
EBTEP	\$ 1,747,863.09
NEOPOST ANNUAL FEES	\$ 6,000.00
2014 GON	\$ 2,330,391.73
TRANSFER TO PSDLAF	\$ 20,000,000.00
WRIGHT EXPRESS FLEET - GAS CARDS	\$ 5,195.19
TRANSFER TO CAPITAL RESERVE	\$ 10,000,000.00
	<u>\$ 40,076,767.70</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 TREASURER'S REPORT AS OF OCTOBER 31, 2021

ESSA TREASURY OPERATING ACCOUNT - ALL FUNDS

10/1/21 Balance	\$	54,328,904.10
Receipts	\$	9,600,129.87
Interest/Dividends	\$	280.44
Disbursements	\$	(42,892,948.48)
10/31/21 Balance	\$	21,036,365.93

PLGIT - GENERAL FUND

10/1/21 Balance	\$	3,438,199.82
Receipts	\$	153,248.67
Interest/Dividends	\$	36.28
Disbursements		
10/31/21 Balance	\$	3,591,484.77

PSDLAF - GENERAL FUND

10/1/21 Balance	\$	57,436,024.44
Receipts	\$	26,868,519.02
Interest/Dividends	\$	2,874.63
Deferred Interest		
Disbursements	\$	(1,319,697.91)
10/31/21 Balance	\$	82,987,720.18

ESSA WORKERS COMP SELF INS - GENERAL FUND

10/1/21 Balance	\$	300,068.67
Receipts		
Interest/Dividends	\$	2.38
Disbursements		
10/31/21 Balance	\$	300,071.05

ESSA PAYPAL - GENERAL FUND

10/1/21 Balance	\$	375.09
Receipts		
Interest/Dividends	\$	-
Disbursements		
10/31/21 Balance	\$	375.09

ESSA FERNWOOD ESCROW - GENERAL FUND

10/1/21 Balance	\$	38,568.01
Receipts		
Interest/Dividends	\$	0.31
Disbursements		
10/31/21 Balance	\$	38,568.32

ESSA - CAFETERIA FUND

10/1/21 Balance	\$	105,197.15
Receipts	\$	15,627.47
Interest/Dividends	\$	0.88
Disbursements	\$	(1,190.06)
10/31/21 Balance	\$	119,635.44

FIRST KEYSTONE COMMUNITY BANK

10/1/21 Balance	\$	250,170.59
Receipts		
Interest/Dividends	\$	63.74
Disbursements		
10/31/21 Balance	\$	250,234.33

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 TREASURER'S REPORT AS OF OCTOBER 31, 2021

PLGIT - CAPITAL RESERVE FUND

10/1/21 Balance	\$ 9,752,132.22
Receipts	\$ 10,000,000.00
Interest/Dividends	\$ 136.27
Disbursements	
10/31/21 Balance	\$ 19,752,268.49

ESSA - CONCESSION STAND

10/1/21 Balance	\$ 27,920.56
Receipts	
Interest/Dividends	\$ 0.22
Disbursements	
10/31/21 Balance	\$ 27,920.78

ESSA - EXPENDABLE TRUST

10/1/21 Balance	\$ 31,854.49
Receipts	\$ 3.00
Interest/Dividends	\$ 0.25
Disbursements	
10/31/21 Balance	\$ 31,857.74

ESSA - NON-EXPENDABLE TRUST

10/1/21 Balance	\$ 18,755.33
Receipts	\$ 3.00
Interest/Dividends	\$ 0.15
Disbursements	
10/31/21 Balance	\$ 18,758.48

ESSA - SPECIAL ACTIVITY

10/1/21 Balance	\$ 243,462.75
Receipts	
Interest/Dividends	\$ 1.93
Disbursements	
10/31/21 Balance	\$ 243,464.68

ESSA CD INVESTMENT - SPECIAL ACTIVITY

10/1/21 Balance	\$ 41,781.76
Receipts	
Interest/Dividends	\$ -
Disbursements	
10/31/21 Balance	\$ 41,781.76

ESSA - STUDENT ACTIVITY

10/1/21 Balance	\$ 74,806.71
Receipts	
Interest/Dividends	\$ 0.59
Disbursements	\$ (3.00)
10/31/21 Balance	\$ 74,804.30

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STATEMENT OF INCOME
For the Period Ending September 30, 2021
CAFETERIA FUND

STATEMENT OF INCOME
For the Period Ending September 30, 2021
CAFETERIA FUND

Munis Account Number	Current Period	Year-to-Date
REVENUE FROM LOCAL SOURCES:		
INTEREST ON INVESTMENTS	0.82	5.71
REVENUE FROM OPERATIONS:		
SALES, LUNCH - PAID	(1,176.88)	(1,204.13)
SALES, BREAKFAST - PAID	7.25	7.25
SUMMER SALES - B-FAST & LUNCH	-	-
SALES, A LA CARTE LUNCH	33,379.18	36,467.13
SALES, SPECIAL FUNCTIONS	2,824.80	3,847.39
MISC. PEPSI COMMISSION & REBATES	797.50	1,204.19
NO KID HUNGRY GRANT	-	21,849.17
TOTAL SALES	35,831.85	62,171.00
TOTAL LOCAL REVENUE	35,832.67	62,176.71
REVENUE FROM STATE SOURCES		
STATE SUBSIDY -SOCIAL SECURITY	5,095.97	8,595.59
STATE SUBSIDY - LUNCH	8,642.06	18,137.24
STATE SUBSIDY - BREAKFAST	3,471.30	9,899.30
STATE SUBSIDY -RETIREMENT	22,624.17	37,218.57
TOTAL STATE REVENUE	39,833.50	73,850.70
REVENUE FROM FEDERAL SOURCES		
FEDERAL SUBSIDY - LUNCH	287,791.59	587,266.33
FEDERAL SUBSIDY - BREAKFAST	85,480.76	243,770.25
FEDERAL ESSER 1	-	-
FEDERAL FARM TO SCHOOL	-	-
FEDERAL DONATED COMMODITY	-	-
TOTAL FEDERAL REVENUE	373,272.35	831,036.58
TOTAL CAFETERIA REVENUE	\$448,938.52	\$967,063.99
EXPENSES OF OPERATIONS		
NoKidHungryOperativeRegSalary	-	13,989.11
NoKidHungry SS OASDI	-	970.98
NoKidHungry SS HI	-	226.98
NoKidHungry PSERS	-	5,522.25
NoKidHungry WorkComp	-	123.45
Salary, Cafeteria SPV	13,332.39	17,844.76
Salary, Cafeteria ADM	9,460.26	18,920.52
Salary, OT Supervisors	76.77	76.77
Salary, Cafeteria Secretary	3,639.43	19,627.86
Salary, OT Secretary	35.80	35.80
Salary Operative Labor	82,792.11	82,792.11
Salary Substitute Workers	118.16	118.16
Salary Summer Feed	10,062.25	40,693.75
ELO ProgramESSER3SummerFeed	685.75	2,301.00
Salary, Cafeteria Custodian	15,944.43	30,293.19
Salary, OT Custodian	25.92	25.92
Life Insurance	750.11	1,792.77
Disability Insurance	246.92	345.41
Social Security - OASDI	8,217.64	12,819.11
ELO ProgramESSER3 SS OASDI	42.52	142.67
Social Security- HI	1,921.82	2,998.04
ELO ProgramESSER3 SS HI	9.95	33.37
Retirement	44,937.58	68,093.83
ELO ProgramESSER3 PSERS	232.36	689.41
VOYA Contribution Plan	71.16	107.95
ARP ESSER III VOYA Contrib	7.24	23.69
Unemployment	-	1.25
Workers Compensation	866.83	1,390.21
ELO ProgramESSER3 WorkComp	4.39	18.27
Health Insurance	44,915.81	117,815.19
Contract Maintenance	3,830.81	3,830.81
Maintenance & Repairs	433.68	1,933.01
Postage	9.54	25.95
Travel/Mileage	-	100.40
Supplies -Non Food	(1,202.73)	2,087.37
NoKidHungry Gen Sup	-	1,016.40
ESSER Caf Gen Sup	62.20	5,589.80
Electricity	2,343.97	8,036.41
Fuel/Gasoline	-	881.46
Food Purchases	9,007.74	107,054.15
Farm to School -Food purchases	212.25	212.25
Milk Purchases	13,476.82	29,423.62
Technology Supplies	-	-
Depreciation Expense	2,716.26	8,148.79
ESSER III RepEq>\$2,500	-	-
Dues & Fees	350.62	505.28
TOTAL FOOD SERVICE EXPENSES	\$269,581.68	\$608,679.48
NET INCOME (LOSS)	\$179,356.84	\$358,384.51

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EAST STROUDSBURG AREA SCHOOL DISTRICT BANK RECONCILIATION



NAME OF ACCOUNT General Fund

BANK ESSA

Prepared by: Sonya Burch 10/14/21 - To Diane Kelly for approval 10/14/21

Approved by: Diane Kelly 10/19/21

MONTH: Sep-21

ESSA Checking ~~\$ 54,028,904.10~~ \$ 54,328,904.10

Less:	Outstanding Checks-General Fund	\$ 860,193.92	
	Outstanding Payroll Activity	\$ 1,085.39	
	Outstanding PA Withholding	\$ 4,725.88	
	Outstanding PA Withholding	\$ 77,974.18	
	Outstanding PA Withholding	\$ 15.65	
	Outstanding PA Employee Unemployment		
	Outstanding Federal Tax		
	Outstanding Flex Spending Accounts	\$ 10,002.74	
	Outstanding TSA	\$ 8,277.01	
	Outstanding Voya Retirement		
		\$ 962,274.77	
		\$ 53,366,629.33	

General Ledger 00-0000-010-000-00-000-000-000-0000 ~~\$ 53,367,445.92~~





Adjustments:	E.Stbg Boro 9/30/21 Interest Transferred to Treasury Acct 10/1/21	\$ (0.82)	
	Price Twp 9/30/21 Interest Transferred to Treasury Acct 10/1/21	\$ (1.05)	
	Lehman Twp 9/30/21 Interest Transferred to Treasury Acct 10/1/21	\$ (2.16)	
	Void Processed 9/30/21 - Reimbursed with Personal Check in October	\$ (812.56)	
		\$ (816.59)	
		\$ 53,366,629.33	

Difference \$

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT GENERAL FUND OPERATING
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$21,036,365.93

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$54,328,904.10
	86 Credit(s) This Period	\$9,600,410.31
	57 Debit(s) This Period	-\$42,892,948.48
10/29/2021	Ending Balance	\$21,036,365.93

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$280.44
Interest Paid Year-to-Date	\$11,045.67

Deposits

Date	Description	Amount
10/01/2021	TRANSFER FROM	\$909,924.23
10/01/2021	TRANSFER FROM	\$1.05
10/01/2021	TRANSFER FROM	\$778,410.44
10/01/2021	TRANSFER FROM	\$270,994.83
10/01/2021	TRANSFER FROM	\$0.82
10/04/2021	TRANSFER FROM	\$50,409.05
10/04/2021	TRANSFER FROM	\$326,375.10
10/04/2021	TRANSFER FROM	\$957,486.25
10/04/2021	TRANSFER FROM	\$590,513.82
10/04/2021	TRANSFER FROM	\$141,642.57
10/04/2021	TRANSFER FROM	\$315,527.12
10/05/2021	TRANSFER FROM	\$19,151.89
10/05/2021	TRANSFER FROM	\$79,104.95
10/05/2021	TRANSFER FROM	\$30,360.35
10/05/2021	TRANSFER FROM	\$46,343.94
10/05/2021	TRANSFER FROM	\$172,436.33
10/05/2021	TRANSFER FROM	\$96,819.13
10/06/2021	TRANSFER FROM	\$2,000.00
10/06/2021	TRANSFER FROM	\$47,043.94
10/06/2021	TRANSFER FROM	\$65,385.59
10/07/2021	TRANSFER FROM	\$13,408.10
10/07/2021	TRANSFER FROM	\$39,229.52
10/07/2021	TRANSFER FROM	\$62,957.37
10/07/2021	TRANSFER FROM	\$65,206.90
10/07/2021	TRANSFER FROM	\$108,318.62



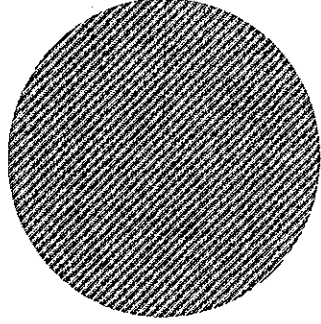
Account Statement - Transaction Summary

For the Month Ending **October 31, 2021**

East Stroudsburg Area School District - GENERAL FUND

PLGIT-Class	
Opening Market Value	3,438,199.82
Purchases	153,284.95
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$3,591,484.77
Cash Dividends and Income	36.28

Asset Summary	
	October 31, 2021
PLGIT-Class	3,591,484.77
Total	\$3,591,484.77
Asset Allocation	
	September 30, 2021
	3,438,199.82
	\$3,438,199.82



PLGIT-Class
100.00%

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PSDLAF Monthly Statement
East Stroudsburg ASD

Please Note:
THE FUND WILL BE CLOSED NOVEMBER 11TH AND NOVEMBER 25TH
IN OBSERVANCE OF THE VETERANS DAY AND THANKSGIVING DAY
HOLIDAYS

Activity Summary **General Fund**

10/1/2021 - 10/31/2021

Investment Pool Summary

	MAX
Beginning Balance	\$20,706,523.35
Dividends	\$171.63
Purchases	\$26,124,546.23
Redemptions	(\$823,697.91)
Ending Balance	\$46,007,543.30
Average Monthly Rate	0.005%
Share Price	\$1.000
Total	\$46,007,543.30
Total Fixed Income	\$36,980,076.88
Account Total	\$82,987,720.18

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East Stroudsburg ASD
Craig Neiman
50 Vine Street
East Stroudsburg, PA 18031



PMA Financial Network
2135 CityGate Lane, 7th Floor
Naperville, IL 60563

Your PMA Representative
Andy Orr
(717) 519-5960
aorr@pmanetwork.com



PSDLAF Monthly Statement
East Stroudsburg ASD

Fixed Income Investments

Purchases 10/1/2021 - 10/31/2021

Type	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	Face/Par
CD		10/25/2021	10/25/2021	04/25/2022	CIBC BANK USA / PRIVATE BANK - MI, MI	\$248,000.00	0.039%	\$248,050.81
CD		10/25/2021	10/25/2021	10/25/2022	TruStar Bank, VA	\$248,000.00	0.101%	\$248,249.24
CD		10/25/2021	10/25/2021	10/25/2022	FIRST PRIORITY BANK, OK	\$248,000.00	0.080%	\$248,198.40
						\$744,000.00		\$744,498.45

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PSDLAF Monthly Statement
East Stroudsburg ASD

Fixed Income Investments

Maturities 10/1/2021 - 10/31/2021

Type	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	Face/Par
CD		10/18/2021	04/20/2021	10/18/2021	ROYAL BUSINESS BANK, CA	\$248,000.00	0.061%	\$248,075.63
CD		10/18/2021	04/20/2021	10/18/2021	CIBC BANK USA / PRIVATE BANK - MI, MI	\$248,000.00	0.040%	\$248,051.58
						\$496,000.00		\$496,127.21

SL1



PSDLAF Monthly Statement
East Stroudsburg ASD

Fixed Income Investments





Type	Holding Id	Trade date	Description	Interest 10/1/2021 - 10/31/2021
CD		10/18/2021	ROYAL BUSINESS BANK, CA	\$75.63
CD		10/18/2021	CIBC BANK USA / PRIVATE BANK - MI, MI	\$51.58
Flex		10/31/2021	NEXBANK, NJ	\$2,440.01
Flex		10/31/2021	PSDLAF - Full Flex Pool (Vbx)	\$50.84
Flex		10/31/2021	PSDLAF - Full Flex Pool (Penfed)	\$84.94
				\$2,703.00

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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT WORKERS COMP SELF INS
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$300,071.05

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$300,068.67
	1 Credit(s) This Period	\$2.38
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$300,071.05

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$2.38
Interest Paid Year-to-Date	\$265.40

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$2.38
		1 item(s) totaling \$2.38





Daily Balances

Date	Amount
10/29/2021	\$300,071.05

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT PAYPAL ACCOUNT
C/O CRAIG NEIMAN
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 contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$375.09

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$375.09
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$375.09

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	\$0.29

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

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT ESCROW ACCT FERNWOOD
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$38,568.32

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$38,568.01
	1 Credit(s) This Period	\$0.31
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$38,568.32

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.31
Interest Paid Year-to-Date	\$34.05

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$0.31
		1 item(s) totaling \$0.31





Daily Balances

Date	Amount
10/29/2021	\$38,568.32

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT CAFETERIA FUND
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$119,635.44

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$105,197.15
	30 Credit(s) This Period	\$15,628.35
	3 Debit(s) This Period	-\$1,190.06
10/29/2021	Ending Balance	\$119,635.44

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.88
Interest Paid Year-to-Date	\$165.42

Electronic Credits

Date	Description	Amount
10/01/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$575.00
10/04/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$682.50
10/04/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$442.50
10/04/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$75.00
10/05/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$293.90
10/06/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$692.50
10/07/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$365.00
10/08/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$622.00
10/12/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$135.00
10/12/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$753.15
10/12/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$67.50
10/12/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$425.00
10/13/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$142.12
10/14/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$397.50
10/15/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$545.00
10/18/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$913.95
10/18/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$1,100.00
10/18/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$255.00
10/19/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$260.00
10/20/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$712.75
10/21/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$545.00
10/22/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$1,244.00
10/25/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$579.75
10/25/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$250.00
10/25/2021	GLOBAL PAYMENTS GLOBAL DEP CCD	\$847.50



PO BOX 289
BERWICK, PA 18603-0289

RETURN SERVICE REQUESTED

>002700 5216282 0001 092731 10Z 211

EAST STROUDSBURG AREA SCHOOL DISTRICT
50 VINE ST
EAST STROUDSBURG PA 18301-2150

03986618
NSP 725



Managing Your Accounts

- Customer Service (570)752-3671
(888)759-2266
- Mailing Address 111 W Front Street
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Berwick, PA 18603
- Online Banking www.fkc.bank
- Email info@fkc.bank
- Telephone Banking (570)759-2265
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Summary of Accounts

Account Type	Account Number	Ending Balance
NOW SPSPD/Government		\$250,234.33

NOW SPSPD/Government

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$250,170.59
	1 Credit(s) This Period	\$63.74
	0 Debit(s) This Period	\$0.00
10/31/2021	Ending Balance	\$250,234.33

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.30%
Interest Days	31
Interest Earned	\$63.74
Interest Paid This Period	\$63.74
Interest Paid Year-to-Date	\$234.33

Account Activity

Post Date	Description	Debits	Credits	Balance
10/01/2021	Beginning Balance			\$250,170.59
10/29/2021	Eff. 10-31 Credit Interest		\$63.74	\$250,234.33
10/31/2021	Ending Balance			\$250,234.33



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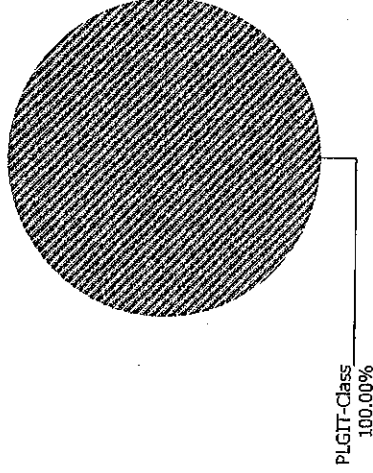
Account Statement - Transaction Summary

For the Month Ending October 31, 2021

East Stroudsburg Area School District - CAPITAL RESERVE

PLGIT-Class	
Opening Market Value	9,752,132.22
Purchases	10,000,136.27
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$19,752,268.49
Cash Dividends and Income	136.27

Asset Summary	
	October 31, 2021
PLGIT-Class	19,752,268.49
Total	\$19,752,268.49
Asset Allocation	
	September 30, 2021
	9,752,132.22
	\$9,752,132.22







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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT CONCESSION STAND FUND
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$27,920.78

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$27,920.56
	1 Credit(s) This Period	\$0.22
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$27,920.78

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.22
Interest Paid Year-to-Date	\$24.64

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$0.22
		1 item(s) totaling \$0.22

Daily Balances

Date	Amount
10/29/2021	\$27,920.78

ESSA Bank & Trust

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





Statement Ending 10/29/2021

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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT EXPENDABLE SCHOLARSHIP
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$31,857.74

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$31,854.49
	2 Credit(s) This Period	\$3.25
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$31,857.74

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.25
Interest Paid Year-to-Date	\$28.12

Deposits

Date	Description	Amount
10/04/2021	DEPOSIT STROUDSBURG	\$3.00
		1 item(s) totaling \$3.00

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$0.25
		1 item(s) totaling \$0.25

Daily Balances

Date	Amount	Date	Amount
10/04/2021	\$31,857.49	10/29/2021	\$31,857.74







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

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT NON-EXPENDABLE
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$18,758.48

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$18,755.33
	2 Credit(s) This Period	\$3.15
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$18,758.48

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.15
Interest Paid Year-to-Date	\$16.55

Deposits

Date	Description	Amount
10/04/2021	DEPOSIT STROUDSBURG	\$3.00
		1 item(s) totaling \$3.00

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$0.15
		1 item(s) totaling \$0.15

Daily Balances

Date	Amount	Date	Amount
10/04/2021	\$18,758.33	10/29/2021	\$18,758.48



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ESSA Bank & Trust

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





RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT SPECIAL ACTIVITY FUND
C/O CRAIG NEIMAN
50 VINE ST
EAST STROUDSBURG PA 18301-2150

Statement Ending 10/29/2021

Page 1 of 2

Customer Service Contact

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

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$243,464.68

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$243,462.75
	1 Credit(s) This Period	\$1.93
	0 Debit(s) This Period	\$0.00
10/29/2021	Ending Balance	\$243,464.68

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$1.93
Interest Paid Year-to-Date	\$214.94

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$1.93
		1 item(s) totaling \$1.93

Daily Balances

Date	Amount
10/29/2021	\$243,464.68



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Savings

Account Number

Statement Date

10/05/2021

Page 1

Date	Transaction Description	Amount	Ending Balance
09/29/2021	Interest Deposit - INTEREST PAID 07/01 THROUGH 09/30	73.58	41,781.76





EAST STROUDSBURG AREA
SCHOOL DISTRICT
C/O CRAIG NEIMAN
50 VINE ST
EAST STROUDSBURG PA 18301

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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL
DISTRICT STUDENT ACTIVITY FUND
C/O CRAIG NEIMAN
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	contactcenter@essabank.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Government Checking		\$74,804.30

Government Checking

Account Summary

Date	Description	Amount
10/01/2021	Beginning Balance	\$74,806.71
	1 Credit(s) This Period	\$0.59
	1 Debit(s) This Period	-\$3.00
10/29/2021	Ending Balance	\$74,804.30
	Service Charges	\$3.00

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.59
Interest Paid Year-to-Date	\$66.04

Other Credits

Date	Description	Amount
10/29/2021	INTEREST PAID 10/01 THROUGH 10/29	\$0.59
		1 item(s) totaling \$0.59

Other Debits

Date	Description	Amount
10/29/2021	CHARGE FOR DORMANCY	\$3.00
		1 item(s) totaling \$3.00

Daily Balances

Date	Amount
10/29/2021	\$74,804.30

Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
00-0000-010-000-00-000-000-0000-0000-	AP Cash - TREASURY FUND	(33,328,196.03)	20,039,249.89
Assets			
Total Assets			20,039,249.89
20,039,249.89 + 33,328,196.03 = 53,367,445.92			
Liabilities			
00-0000-001-000-00-000-000-0000-0000-	Due To/Due From General Fund	23,445,218.23	(20,039,249.89)
00-0000-002-000-00-000-000-0000-0000-	Due To/Due From Special Activi	3,110.32	(31,582,198.04)
00-0000-003-000-00-000-000-0000-0000-	Due To/Due From Capital Reserv	10,135,015.00	12,094.96
00-0000-004-000-00-000-000-0000-0000-	Due To/Due From Cafeteria Fun	(227,816.98)	11,577,748.31
00-0000-005-000-00-000-000-0000-0000-	Due To/Due From Student Activi	(16,196.73)	74,876.11
00-0000-006-000-00-000-000-0000-0000-	Due To/Due From Concession Sta	(11,312.59)	(37,848.23)
00-0000-007-000-00-000-000-0000-0000-	Due To/Due From Private - Purp	(31.02)	(28,290.04)
00-0000-008-000-00-000-000-0000-0000-	Due To/Due From Investment Tru	(63.93)	7,116.82
00-0000-038-000-00-000-000-0000-0000-	PNC-Procurement Card Liability	273.73	(63,023.51)
Total Liabilities + Fund Balance		33,328,196.03	(20,039,249.89)

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Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
10-0000-010-000-00-000-000-000-0000-	AP Cash - GENERAL FUND	2,242,274.61	143,311,214.99
10-0103-020-000-00-000-000-000-0000-	Cash Petty Cash	(23,445,104.23)	31,582,312.04
10-0111-011-000-00-000-000-000-0003-	Investment PLGIT	0.00	350.00
10-0111-011-000-00-000-000-000-0009-	Investment Liquid Asset PSDLAF	153,284.95	3,591,484.77
10-0121-012-000-00-000-000-000-0013-	Delinquent Taxes Receivable	25,551,695.74	82,987,720.18
10-0121-012-000-00-000-000-000-0014-	Delinquent Taxes Interim	0.00	14,302,160.94
10-0121-012-000-00-000-000-000-0015-	Taxes Receivable Tax Claim Dif	0.00	192,293.77
10-0142-014-000-00-000-000-000-0023-	State Subsidies Receivable	0.00	(3,046,644.57)
10-0143-014-000-00-000-000-000-0026-	Federal Subsidies Receivable	0.00	2,423,624.72
10-0155-015-000-00-000-000-000-0034-	Due from Employees	0.00	8,961,085.58
10-0155-015-000-00-000-000-000-0036-	Due from Students & Misc	(15,942.98)	20,382.81
10-0181-018-000-00-000-000-000-0041-	Prepaid Expenses Arbitray	(1,725.30)	13,296.22
10-0101-020-000-00-000-000-000-0019-	Cash ESSA PayPal	0.00	33,969.70
10-0101-020-000-00-000-000-000-0025-	Cash ESSA W/C Escrow	0.00	375.09
10-0101-020-000-00-000-000-000-0028-	Cash ESSA Fernwood Escrow	2.38	300,071.05
10-0101-020-000-00-000-000-000-0020-	Cash- 1st. Keystone Comm. Bank	0.31	38,568.32
10-0121-012-000-00-000-000-001-0013-	Assessed Appeal Taxes Rec	63.74	250,234.33
	Total Assets	(1,504,512.84)	(32,532,690.95)
	Liabilities		
10-0000-042-000-00-000-000-000-0000-	Accounts Payable	0.00	(981,979.40)
10-0402-040-000-00-000-000-000-0032-	Due to Capital Reserve	0.00	(10,000,000.00)
10-0421-039-000-00-000-000-000-0043-	Account Payable CDL class	(180.00)	(7,620.00)
10-0421-039-000-00-000-000-000-0044-	Account Payable Donation	(716.00)	(864.00)
10-0462-046-000-00-000-000-000-0083-	Federal Withholding Contracts	0.00	(5,362.50)
10-0462-046-000-00-000-000-000-0084-	FICA - OASDI Withholding	26.94	0.00
10-0462-046-000-00-000-000-000-0085-	FICA - HI Withholding	6.30	0.00
10-0462-046-000-00-000-000-000-0086-	PA State Withholding	6.67	0.31
	Total Liabilities	0.00	0.00

Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
29-Special Activity			
29-0000-010-000-00-000-000-000-2999-	AP Cash	0.00	3,995.87
29-0000-010-000-00-000-000-000-5011-	AP Cash	(200.00)	5,204.37
29-0000-010-000-00-000-000-000-5012-	AP Cash	200.00	6,706.81
29-0000-010-000-00-000-000-000-5021-	EHN Baseball AP Cash	0.00	3,099.40
29-0000-010-000-00-000-000-000-5030-	AP Cash	0.00	1,387.51
29-0000-010-000-00-000-000-000-5050-	AP Cash	0.00	258.10
29-0000-010-000-00-000-000-000-5062-	AP Cash	0.00	2,333.19
29-0000-010-000-00-000-000-000-5071-	AP Cash	0.00	4,120.44
29-0000-010-000-00-000-000-000-5080-	AP Cash	0.00	871.66
29-0000-010-000-00-000-000-000-5100-	AP Cash	0.00	8,371.45
29-0000-010-000-00-000-000-000-5132-	AP Cash	0.00	2,709.26
29-0000-010-000-00-000-000-000-5142-	AP Cash	0.00	(452.78)
29-0000-010-000-00-000-000-000-5172-	AP Cash	0.00	1,853.79
29-0000-010-000-00-000-000-000-5192-	Cash Control	0.00	959.10
29-0101-020-000-00-000-000-000-0001-	Cash ESSA Special Activity	1.93	243,464.68
29-0111-011-000-00-000-000-000-0002-	Investment Special Act CD	0.00	41,781.76
Liabilities			
29-0499-049-000-00-000-000-000-0139-	Other Current Liab Outstanding	0.00	(771.21)
Fund Balance			
29-0000-032-000-00-000-000-000-0000-	Revenue Control	3,108.39	(272,373.42)
29-0000-062-000-00-000-000-000-0000-	Expend Control	(1.93)	(16.60)
29-0000-032-000-00-000-000-000-5181-	Revenue Control	(1,080.56)	(1,080.56)
29-0000-062-000-00-000-000-000-5181-	Expend Control	0.00	(502.25)
29-0000-032-000-00-000-000-000-2948-	Revenue Control	0.00	129.00
29-0000-032-000-00-000-000-000-2959-	Revenue Control	(14.04)	(138.19)
29-0000-062-000-00-000-000-000-2959-	Expend Control	0.00	(113.05)
29-0000-032-000-00-000-000-000-2955-	Revenue Control	155.19	155.19
		(10.74)	(104.56)
Total Liabilities		0.00	(771.21)
Total Fund Balance		3,108.39	(272,373.42)

Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
Assets			
<u>32-0000-010-000-00-000-000-0000-0000-</u>	AP Cash	(134,878.73)	18,174,520.18
<u>32-0101-020-000-00-000-000-0003-0003-</u>	Cash PLGit Capital Reserve	(10,135,015.00)	(11,577,748.31)
<u>32-0132-013-000-00-000-000-0032-0032-</u>	Intrid Accts RecDuefrmOthFnds	10,000,136.27	19,752,268.49
		0.00	10,000,000.00
	Fund Balance	134,878.73	(18,174,520.18)
<u>32-0000-032-000-00-000-000-0000-0000-</u>	Revenue Control	(136.27)	(410.32)
<u>32-0000-062-000-00-000-000-0000-0000-</u>	Expend Control	135,015.00	1,503,414.60
<u>32-0000-063-000-00-000-000-0000-0000-</u>	Encumbrance Control	(135,015.00)	1,586,180.13
<u>32-0000-086-000-00-000-000-0000-0000-</u>	Budgetary Fund Bal Reserved fo	135,015.00	(1,586,180.13)
<u>32-0840-084-000-00-000-000-0166-</u>	Assigned Fund Balance	0.00	(19,677,524.46)
	Total Assets	134,878.73	(18,174,520.18)
	Total Liabilities + Fund Balance	134,878.73	(18,174,520.18)

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Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
Assets			
50-0000-010-000-00-000-000-000-0000-	AP Cash	(374,877.75)	442,228.97
50-0101-020-000-00-000-000-000-0001-	Cash ESSA Cafeteria Fund	227,816.98	(74,876.11)
50-0103-020-000-00-000-000-000-0000-	Cash Petty Cash	15,778.04	121,550.19
50-0142-014-000-00-000-000-000-0023-	State Subsidies Receivable	0.00	1,255.00
50-0142-014-000-00-000-000-000-0024-	State Subsidies Comp Absences	(19,768.78)	0.00
50-0143-014-000-00-000-000-000-0026-	Federal Subsidies Receivable	0.00	36,414.77
50-0155-015-000-00-000-000-000-0000-	Other Receivables	(595,987.73)	0.00
50-0172-017-000-00-000-000-000-0038-	Inventory Supplies & Materials	0.00	55,707.00
50-0172-017-000-00-000-000-000-0039-	Inventory Purchased Food	0.00	29,321.85
50-0231-023-000-00-000-000-000-0000-	Machinery, Equip. & Furniture	0.00	123,776.58
50-0244-024-000-00-000-000-000-0000-	Accum Depr Machinery & Equip	0.00	590,405.45
		(2,716.26)	(441,325.76)
	Total Assets	51.36	(6,494,673.76)
Liabilities			
50-0421-039-000-00-000-000-000-0036-	Due to Students	51.36	(46,965.64)
50-0421-039-000-00-000-000-000-0045-	Net Pension Liability	0.00	(5,597,880.00)
50-0540-050-000-00-000-000-000-0000-	Accumulated Comp Abs Payable	0.00	(245,575.12)
50-0560-050-000-00-000-000-000-0000-	OPEB Payable	0.00	(604,253.00)
	Total Liabilities	374,826.39	6,052,444.79
	Fund Balance	(45,830.16)	(1,012,894.15)
50-0000-032-000-00-000-000-000-0000-	Revenue Control	420,656.55	1,029,336.03
50-0000-062-000-00-000-000-000-0000-	Expend Control	(160,423.99)	824,378.38
50-0000-063-000-00-000-000-000-0000-	Encumbrance Control	160,423.99	(824,378.38)
50-0000-086-000-00-000-000-000-0000-	Budgetary Fund Bal Reserved for	0.00	5,431,065.91
50-0790-079-000-00-000-000-000-0156-	Net Position	0.00	918,938.00
50-0910-091-000-00-000-000-000-0000-	Deferred Outflow Resource Pension	0.00	(238,128.00)
50-0950-095-000-00-000-000-000-0000-	Deferred Inflow Resource Pension	0.00	55,307.00
50-0910-091-000-00-000-000-000-0199-	Deferred Outflows Resource-OPEB	0.00	

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Balance Sheet Report for 2022 Period 4



Account Number	Description	Period	Net Change	Account Balance
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Assets

58-0000-010-000-00-000-000-000-0000-	AP Cash		11,312.81	56,810.82
58-0101-020-000-30-819-000-000-0011-	Cash ESSA ConcessionStand Nort		11,312.59	28,290.04
58-0101-020-000-30-820-000-000-0012-	Cash ESSA ConcessionStand Sout		0.11	12,313.17
58-0103-020-000-30-820-551-000-0000-	Cash EHS Petty Cash Winter		0.11	15,607.61
			0.00	600.00
			0.00	(40,381.38)

Liabilities

58-0421-039-000-30-000-000-000-0042-	A/P ATHLETIC DEPT		0.00	(43,873.18)
58-0421-039-000-30-819-551-000-5030-	A/P EHN Cheerleading Fall		0.00	(5.30)
58-0421-039-000-30-819-551-000-5062-	A/P EHN Field Hockey Fall		0.00	(5.30)
58-0421-039-000-30-819-551-000-5071-	A/P EHN Football Fall		0.00	(3.20)
58-0421-039-000-30-819-551-000-5131-	A/P EHN B Soccer Fall		0.00	(5.30)
58-0421-039-000-30-819-551-000-5132-	A/P EHN G Soccer Fall		0.00	(5.31)
58-0421-039-000-30-819-551-000-5172-	A/P EHN G Tennis Fall		0.00	(7.22)
58-0421-039-000-30-819-551-000-5201-	A/P EHN Wristling Fall		0.00	46.87
58-0421-039-000-30-819-551-000-8001-	A/P EHN Band Club Fall		0.00	(8.51)
58-0421-039-000-30-819-552-000-5011-	A/P EHN B Basketball Winter		0.00	155.00
58-0421-039-000-30-819-552-000-5012-	A/P EHN G Basketball Winter		0.00	310.58
58-0421-039-000-30-819-552-000-5030-	A/P EHN Cheerleading Winter		0.00	(0.30)
58-0421-039-000-30-819-552-000-5201-	A/P EHN Wrestling Winter		0.00	(8.16)
58-0421-039-000-30-819-553-000-5182-	A/P EHN G Track Spring		0.00	140.95
58-0421-039-000-30-820-000-000-5000-	A/P EHS Athletic Fall		0.00	341.26
58-0421-039-000-30-820-551-000-5011-	A/P EHS B Basketball Fall		0.00	1,301.40
58-0421-039-000-30-820-551-000-5012-	A/P EHS G Basketball Fall		0.00	1,348.72
58-0421-039-000-30-820-551-000-5030-	A/P EHS Cheerleading Fall		0.00	(1.69)
58-0421-039-000-30-820-551-000-5050-	A/P EHS Cross Country Fall		0.00	(7.72)
58-0421-039-000-30-820-551-000-5062-	A/P EHS Field Hockey Fall		0.00	1,428.52
58-0421-039-000-30-820-551-000-5071-	A/P EHS Football Fall		0.00	(18.19)

Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
Assets			
71-0000-010-000-00-000-000-000-0000-	AP Cash	34.17	46,200.52
71-0000-010-000-00-000-000-000-7190-	AP Cash	3.00	0.00
71-0000-010-000-00-000-000-000-7191-	AP Cash	2.02	857.83
71-0000-010-000-00-000-000-000-7193-	AP Cash	8.96	110.70
71-0000-010-000-00-000-000-000-7194-	AP Cash	0.80	102.57
71-0000-010-000-00-000-000-000-7197-	AP Cash	11.99	10,171.46
71-0101-010-000-00-000-000-000-0001-	AP Cash	7.40	399.10
71-0101-020-000-00-000-000-000-0001-	CASH ESSA Bank Non-Expenda	(3.15)	(18,758.48)
71-0111-011-000-00-000-000-000-7190-	Investment Reid CD	3.15	18,758.48
71-0111-011-000-00-000-000-000-7191-	Investment Kullick CD	0.00	2,500.00
71-0111-011-000-00-000-000-000-7193-	Investment Davis CD	0.00	6,052.77
71-0111-011-000-00-000-000-000-7194-	Investment VanVliet CD	0.00	1,000.00
71-0111-011-000-00-000-000-000-7197-	Investment Waller CD	0.00	20,006.09
Total Assets			
		34.17	46,200.52
Liabilities			
Revenue			
71-0000-032-000-00-000-000-000-0000-	Revenue Control	(34.17)	(46,200.52)
71-0000-032-000-00-000-000-000-7190-	Revenue Control	(3.00)	0.00
71-0000-032-000-00-000-000-000-7191-	Revenue Control	(2.02)	(8.07)
71-0000-032-000-00-000-000-000-7193-	Revenue Control	(8.96)	(35.64)
71-0000-032-000-00-000-000-000-7194-	Revenue Control	(0.80)	(3.20)
71-0000-032-000-00-000-000-000-7197-	Revenue Control	(11.99)	(48.03)
71-0795-079-000-00-000-100-000-7190-	Net Position Reid	(7.40)	(29.44)
71-0795-079-000-00-000-100-000-7191-	Net Position Kullick	0.00	(2,530.66)
71-0795-079-000-00-000-100-000-7193-	Net Position Davis	0.00	(6,300.84)
71-0795-079-000-00-000-100-000-7194-	Net Position VanVliet	0.00	(954.33)
71-0795-079-000-00-000-100-000-7197-	Net Position Waller	0.00	(24,849.57)
71-0795-079-000-00-000-101-000-7190-	Net Position Reid	0.00	(4,185.13)
		0.00	(819.10)
Total Fund Balance			
		(34.17)	(46,200.52)

Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
72-0000-010-000-00-000-000-000-7224-	AP Cash	0.00	504.28
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	3.25	31,857.74
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	(3.25)	(31,857.74)
	Fund Balance	(67.18)	(151,008.96)
72-0000-032-000-00-000-000-000-0000-	Revenue Control	(3.00)	0.00
72-0000-032-000-00-000-000-000-7232-	Revenue Control	(0.13)	(1.16)
72-0000-032-000-00-000-000-000-7238-	Revenue Control	0.00	(0.04)
72-0000-032-000-00-000-000-000-7201-	Revenue Control	(0.08)	(0.64)
72-0000-032-000-00-000-000-000-7202-	Revenue Control	(0.60)	(2.38)
72-0000-032-000-00-000-000-000-7203-	Revenue Control	(63.34)	(251.67)
72-0000-032-000-00-000-000-000-7204-	Revenue Control	(0.01)	(0.07)
72-0000-032-000-00-000-000-000-7209-	Revenue Control	0.00	(0.01)
72-0000-032-000-00-000-000-000-7211-	Revenue Control	0.00	(0.01)
72-0000-032-000-00-000-000-000-7213-	Revenue Control	(0.02)	(0.17)
72-0000-032-000-00-000-000-000-7218-	Revenue Control	0.00	(0.02)
72-0000-032-000-00-000-000-000-7219-	Revenue Control	0.00	(3,000.00)
72-0794-079-000-00-000-000-000-7201-	Net Position Verwey	0.00	35.73
	Total Fund Balance	(67.18)	(151,008.96)

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Balance Sheet Report for 2022 Period 4



Account Number	Description	Period Net Change	Account Balance
80 Student Activity			
80-0000-010-000-00-000-000-8089-	Cash Control	0.00	2,012.26
80-0000-010-000-00-000-000-8090-	AP Cash	0.00	23.34
80-0000-010-000-00-000-000-8091-	AP Cash	0.00	319.36
80-0000-010-000-00-000-000-8095-	Cash Control	0.00	314.15
80-0000-010-000-00-000-000-8995-	AP Cash	(2.41)	2.09
80-0101-020-000-00-000-000-0001-	Cash ESSA Student Activity Fun	(2.41)	74,804.30
Liabilities			
80-0496-049-000-00-000-000-8995-	Due Student Activity/NSF Inter	2.41	(2.09)
Fund Balance			
80-0000-032-000-00-000-000-8094-	Revenue Control	(16,196.73)	(112,660.44)
80-0000-062-000-00-000-000-8094-	Expend Control	(3,894.03)	(4,388.53)
80-0000-080-000-00-000-000-8046-	JTL STUDENT COUNCIL-FdBalCftr	432.00	632.00
80-0000-032-000-00-000-000-8096-	Revenue Control	0.00	(151.19)
80-0000-032-000-00-000-000-8020-	Revenue Control	(8,980.00)	(8,980.00)
80-0000-062-000-00-000-000-8020-	Expend Control	(290.00)	(1,065.32)
80-0000-032-000-00-000-000-8023-	Revenue Control	2,373.84	3,228.22
80-0000-062-000-00-000-000-8023-	Expend Control	(660.77)	(660.77)
80-0000-032-000-00-000-000-8025-	Revenue Control	349.65	1,147.55
80-0000-062-000-00-000-000-8025-	Expend Control	(3,464.40)	(3,464.40)
80-0000-062-000-00-000-000-8025-	Revenue Control	1,013.98	1,723.18
80-0000-062-000-00-000-000-8025-	Encumbrances	(9.99)	0.00
80-0000-086-000-00-000-000-8025-	Budgetary FB Reserved for Enc	9.99	0.00
80-0000-032-000-00-000-000-8082-	Revenue Control	(3,093.00)	(3,093.00)
80-0000-062-000-00-000-000-8082-	Expend Control	16.00	16.00
80-0799-079-000-20-517-510-000-8009-	JTL Builders Club URNet Positi	0.00	(1,728.96)
80-0799-079-000-20-517-510-000-8023-	JTL Nat'l Honor URNet Position	0.00	(4,115.59)
80-0799-079-000-20-517-510-000-8046-	JTL Stud Coun URNet Position	0.00	(3,741.64)
80-0799-079-000-30-820-510-000-8020-	EHS Yearbook URNet Position	0.00	(21,505.65)

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East Stroudsburg Area SD, PA

YEAR-TO-DATE BUDGET REPORT OCTOBER 2021

FOR 2022 04

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
10 General Fund	APPROP	BUDGET				BUDGET	USE/COI
1110 Regular	57,291,316	57,291,166	11,112,713.34	4,672,106.61	509,210.01	45,669,243.06	20.3%
1190 Federal	2,280,155	2,280,155	465,481.05	182,047.91	7,477.30	1,807,196.65	20.7%
1191 Federal Wages	0	0	19,084.77	0.00	0.00	15,084.77	100.0%
1192 Summer Program	0	0	222,734.51	478.99	0.00	-222,734.51	100.0%
1200 Special	71,823	165,809	145,464.48	20,304.60	29,562.88	-9,218.67	100.0%
1211 LifeskillSupp	2,745,534	2,733,644	524,973.52	186,943.21	50,102.58	2,158,568.39	21.0%
1221 Deaf/Hearing	187,000	187,000	55,257.72	0.00	18,419.24	113,323.04	39.4%
1224 Blind/Visually	117,402	117,402	31,431.34	3,249.02	8,700.62	77,270.04	34.2%
1225 SpeechLang	1,114,452	1,114,452	283,478.29	30,581.91	69,701.17	761,272.54	31.7%
1231 EmtSupp	4,248,903	4,249,685	800,318.56	242,441.94	69,169.42	3,380,196.82	20.5%
1232 Emotional Support PRRI	0	0	13,610.60	13,610.60	0.00	-13,610.60	100.0%
1233 AutisticSupp	1,108,000	1,108,000	303,320.91	13,688.70	97,031.78	707,647.31	36.1%
1241 LearningSupp	13,774,533	13,691,655	2,555,840.76	1,027,347.87	25,059.48	11,110,754.58	18.9%
1243 GiftedSupp	349,007	349,007	84,709.25	34,828.16	1,712.51	262,585.24	24.8%
1260 PhysicalSupp	460,000	460,000	135,823.89	34,828.16	45,274.63	278,901.48	39.4%
1270 Handicap	618,000	618,000	130,982.64	0.00	43,660.88	443,356.48	28.3%
1280 Intervent	88,708	88,708	26,849.80	11,035.27	0.00	61,858.20	30.3%
1281 DevelopmelaySupport	2,500	2,500	0.00	0.00	0.00	2,500.00	0.0%
1290 OSpecProg	5,502,000	5,502,000	427,450.84	341,410.36	0.00	5,074,549.16	7.8%
1360 businessEd	933,122	933,122	170,199.00	74,583.48	477.75	762,445.25	18.3%
1390 OthVoEdProg	2,000,000	2,000,000	819,370.00	329,056.00	1,151,696.00	28,934.00	98.6%
1410 Drivers'Ed	249,184	249,184	43,194.75	18,496.75	0.00	205,236.31	17.6%
1430 Homebound Instruction	35,314	35,314	0.49	0.00	0.00	35,313.51	0.0%
1441 Adjudicated Court Place	275,000	275,000	1,898.40	1,898.40	0.00	273,101.60	0.7%
1442 Alt Edu Program	600,000	600,000	123,270.25	127,652.74	0.00	436,773.95	27.2%
1500 Nonpublic School Prog	18,000	18,000	5,355.88	5,355.88	1,738.00	10,906.12	39.4%
1801 pre-K Instruction	3,278	3,278	24,352.35	0.00	0.00	-21,074.35	742.9%
2111 Dir of Pupil SVC	365,329	365,329	124,018.48	26,901.52	7,125.95	234,184.57	35.9%
2119 SpvstuservOther	431,854	431,963	122,962.69	41,015.55	13,907.35	295,093.34	31.7%
2120 Guidance	3,629,020	3,629,020	919,438.76	251,811.64	3,461.99	2,706,119.20	25.4%
2140 Psychological Services	933,701	932,192	177,889.50	60,068.01	0.00	754,302.12	19.1%
2143 Psychological Services	0	1,400	1,400.00	0.00	0.00	0.00	100.0%
2144 Psychotherapy Services	930,000	930,000	45,565.31	0.00	15,521.77	867,912.92	6.7%
2160 Social Work Services	613,069	613,069	72,826.56	18,224.38	0.00	540,242.44	11.9%
2170 Student Acct Services	646,936	646,936	189,328.82	47,049.78	0.00	457,607.63	29.3%
2190 Oth Pupil Per	252,920	252,920	38,056.05	11,461.27	0.00	214,863.95	15.0%
2250 Library	1,659,751	1,659,751	361,552.45	122,819.56	42,282.38	1,255,915.97	24.3%
2260 Instr&CurDev	941,858	941,858	241,983.03	66,489.74	474.00	699,400.97	25.7%
2271 StaffDevCert	179,918	180,009	120,510.76	95,256.63	3,245.00	56,253.24	68.7%
2280 NonPublicSuppService	300	300	0.00	0.00	52.14	247.86	17.4%
2310 BoardSVC	132,016	132,016	118,357.48	27,029.43	156,693.23	-143,034.71	208.3%
2330 TaxAssess&Collect	471,013	471,013	97,702.21	10,056.53	3,225.00	420,085.79	10.8%
2350 Legal Services	480,000	480,000	99,051.25	54,091.50	2,863.50	378,085.25	21.2%
2360 Office Superintendent	1,069,727	1,069,727	319,536.71	84,495.28	574.06	749,616.23	29.9%

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East Stroudsburg Area SD, PA

YEAR-TO-DATE BUDGET REPORT

OCTOBER 2021

FOR 2022 04

ACCOUNTS FOR: 10 General Fund	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
2370 Community Relations Svc	127,403	127,403	.00	.00	.00	127,403.00	.0%
2380 Principal	6,303,481	6,302,540	1,835,565.06	483,007.04	25,913.62	4,441,061.49	29.5%
2390 Other Admin Svcs	40,000	40,000	7,445.87	1,530.00	1,767.33	30,786.80	23.0%
2420 Medical Svcs	1,739,654	1,739,654	334,225.14	116,096.40	34,294.28	1,371,134.58	21.2%
2430 Dental Svcs	150,976	150,976	29,445.45	12,788.64	538.05	120,932.50	19.9%
2450 NonpubHlthSvs	56,389	56,389	8,946.65	3,164.33	148.71	47,293.64	16.1%
2490 Other Health Service	117,747	117,747	36,941.66	9,243.80	.00	80,805.34	31.4%
2511 Supervisor Of Fiscal	198,732	198,732	65,205.28	16,325.58	.00	133,526.72	32.8%
2514 Payroll Services	238,653	238,653	71,713.11	18,231.70	.00	166,939.89	30.0%
2515 Financial Acct Service	1,240,843	1,240,843	485,644.48	78,384.36	5,165.98	750,032.54	39.6%
2611 Supervision-Op/Maint	407,079	407,079	126,055.40	31,537.64	.00	281,023.60	31.0%
2620 OperBidg	11,540,843	11,542,003	3,830,170.99	926,129.92	540,480.60	7,171,351.01	37.9%
2630 Grounds	414,500	414,500	44,534.61	34,055.59	6,886.61	363,078.78	12.4%
2660 Security	2,814,894	2,813,912	689,485.69	259,901.98	9,222.46	2,124,885.56	24.5%
2711 Adm-Trans -Head	133,912	133,912	41,055.52	10,268.14	.00	92,856.48	30.7%
2719 Spv-Trans -Other	426,853	426,853	135,693.74	40,168.86	.00	291,159.26	31.8%
2720 Vehicle Operation Svc	8,360,856	8,360,856	1,713,197.95	683,126.90	711,315.92	5,936,342.13	29.0%
2740 VehCles&Maint	427,947	427,947	171,898.40	54,529.47	74,535.67	181,512.93	57.6%
2750 Nonpublic Trans	465,200	465,200	100,516.65	43,769.32	.00	364,883.35	21.6%
2831 Spv of Staff Services HR	214,238	214,238	70,179.01	16,397.16	.00	144,058.99	32.8%
2832 Recruit & Place	200	200	.00	.00	.00	200.00	.0%
2833 StaffAccserv	365,249	365,249	149,611.16	26,172.56	240.96	215,396.88	41.0%
2834 SDevNonInstCert	71,050	71,050	8,944.72	.00	.00	62,105.28	12.6%
2836 SDevNonCert	51,230	50,070	6,840.00	-1,082.00	2,460.00	40,769.96	18.6%
2840 DataProcess	263,634	263,634	206,578.19	8,261.32	1,941.36	55,314.79	79.0%
2841 Supervisor Itec	234,547	234,547	68,993.09	15,999.36	.00	165,553.91	29.4%
2844 Operations Svcs	3,685,536	3,685,536	1,171,151.91	95,931.14	288,272.44	2,226,111.88	39.6%
2850 Liaison Svcs	141,492	141,492	46,244.80	14,210.46	.00	95,247.20	32.7%
2910 UNDEFINED	50,000	50,000	.00	.00	.00	50,000.00	.0%
3210 StudentActivity	489,976	490,976	52,645.20	9,946.91	3,330.30	435,000.50	11.4%
3250 Athletics	2,539,927	2,539,927	484,758.34	98,970.79	184,860.83	1,870,308.23	26.4%
3310 CommRecreation	87,097	87,097	24,737.35	12,441.75	56,442.41	5,917.24	93.2%
5110 Debt Service	15,846,179	15,846,179	13,591,187.07	2,330,351.73	.00	2,254,991.88	85.8%
5130 Refund Prior Yr Rev	260,000	260,000	160,266.73	27,324.43	.00	99,733.27	61.6%
5800 Suspense Account	0	0	417,165.88	5,427.80	10,000.00	-427,165.88	100.0%
5900 Budgetary Reserve	11,000,000	11,000,000	.00	.00	.00	11,000,000.00	.0%
6111 Current Real Estate Tax	-90,744,021	-90,744,021	-82,578,869.78	-6,665,241.63	.00	-8,165,151.22	91.0%
6112 Interim Real Estate Tax	-65,000	-65,000	-38,503.55	-3,204.90	.00	-26,696.45	58.9%
6113 PURTA-Public Utility Realty T	-125,000	-125,000	-100,347.01	-100,347.01	.00	-24,652.99	80.3%
6114 Pay In Lieu -St/Local	-100,000	-100,000	-71,257.47	.00	.00	-28,742.53	71.3%
6143 Local Service Tax - LST	-75,000	-75,000	-18,116.41	-2,962.15	.00	-56,883.59	24.2%
6151 Current Act 511 EIT	-3,800,000	-3,800,000	-1,008,639.71	-152,310.79	.00	-2,791,360.29	26.5%
6153 Curr Act 511 Real Est	-1,000,000	-1,000,000	-530,516.44	-198,074.41	.00	-469,483.56	53.1%
6411 Delinquent Real Estate	-9,000,000	-9,000,000	-3,029,458.14	-2,325,253.06	.00	-5,970,541.86	33.7%

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East Stroudsburg Area SD, PA

YEAR-TO-DATE BUDGET REPORT

OCTOBER 2021

FOR 2022 04

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 General Fund							
6510 Interest on Invest	-100,000	-100,000	-11,902.07	-3,257.98	.00	-88,097.93	11.9%
6740 Admissions	-35,000	-35,000	-18,118.00	-6,614.31	.00	-16,882.00	51.8%
6830 Rev From Intermed-Fed	-2,000	-2,000	-310.00	-310.00	.00	-1,690.00	15.5%
6832 Federal Idea Revenue	-5,000	-5,000	.00	.00	.00	-5,000.00	0%
6910 Rentals	-1,053,806	-1,053,806	-680,231.00	-2,320.19	.00	-373,575.00	64.5%
6941 Regular Sch Tuition	-35,000	-35,000	-9,160.76	.00	.00	-45,839.24	16.7%
6942 Summer School Tuition	-15,000	-15,000	.00	.00	.00	-15,000.00	0%
6944 Tuition from Other Lea	-12,000	-12,000	.00	.00	.00	-12,000.00	0%
6990 MiscRevenue	-40,000	-40,000	.00	.00	.00	-40,000.00	0%
6991 RefundPriorYrReceipt	0	0	-16.77	-1.58	.00	16.77	100.0%
6999 Other Revenues Misc	-20,000	-20,000	-9,688.24	-1,192.50	.00	-10,311.76	48.4%
7111 Basic Education	-100,000	-100,000	-13,995.58	-1,350.05	.00	-86,004.42	14.0%
7112 Basic Ed Fund-Social Security	-18,274,681	-18,274,681	-5,337,498.00	-2,668,749.00	.00	-12,937,183.00	29.2%
7160 Tuition Orphans & Child	-2,788,677	-2,788,677	-701,193.15	.00	.00	-2,097,483.85	25.1%
7240 Driver Ed-Student	-900,000	-900,000	.00	.00	.00	-900,000.00	0%
7271 Special Ed School Aged	-20,000	-20,000	.00	.00	.00	-20,000.00	0%
7311 Pupil Transportation Subsidy	-4,993,638	-4,993,638	-1,495,780.00	.00	.00	-3,497,858.00	30.0%
7312 NonPublic&CharterTransp	-2,900,000	-2,900,000	-343,315.00	.00	.00	-2,556,685.00	11.8%
7320 Rent & Sink Fund Pymt	-100,000	-100,000	.00	.00	.00	-100,000.00	0%
7330 Health Services/ Act 25	-1,375,500	-1,375,500	-870,050.39	-5,370.96	.00	-505,449.61	63.3%
7340 State Prop Tax Reduction Allo	-155,000	-155,000	.00	.00	.00	-155,000.00	0%
7361 School Safety & Security Gran	-4,345,813	-4,345,813	-4,345,813.20	-2,172,906.20	.00	227,573.91	100.0%
7505 Ready To Learn Grant	0	0	-227,573.91	.00	.00	227,573.91	100.0%
7820 State Share Retire Cont	-1,248,758	-1,248,758	-1,248,758.00	.00	.00	0.00	100.0%
8110 Payments Fed Impacted	-12,790,467	-12,790,467	-4,203,078.94	.00	.00	-8,587,388.06	32.9%
8514 NCLB-Title I	-625,000	-625,000	82,154.00	.00	.00	-542,846.00	13.1%
8515 NCLB-Title II	-2,103,914	-2,103,914	-537,086.00	.00	.00	-1,566,828.00	25.5%
8516 NCLB-Title III	-25,574	-25,574	-48,111.67	.00	.00	-215,484.33	18.3%
8517 NCLB-Title IV	-143,402	-143,402	-3,707.91	-1,881.14	.00	-21,866.09	14.5%
8732 Arra-Oscbs	-54,900	-54,900	-11,470.21	.00	.00	-131,931.79	8.0%
8733 UNDEFINED	-25,100	-25,100	-27,783.97	.00	.00	-27,116.03	50.6%
8741 ESSER - COVID-19	-10,000,000	-10,000,000	-91,533.00	.00	.00	-12,381.42	50.7%
8743 ESSER II	0	0	-655,420.84	-163,855.21	.00	-9,908,467.00	9%
8749 Other CARES Act Funding	0	0	-14,871.00	.00	.00	655,420.84	100.0%
8810 Med Assst Reimb Access	-1,563,694	-1,563,694	-1,270,850.12	.00	.00	14,871.00	100.0%
8820 Med Assst Reimb Trans	-80,000	-80,000	-101,423.56	.00	.00	-292,843.88	81.3%
9210 Capital Lease Equipment	-1,528,602	-1,528,602	.00	.00	.00	21,423.56	126.8%
9400 Sale Of Fixed Assets	-125,000	-125,000	-161.32	-31.00	.00	-1,528,602.00	0%
TOTAL General Fund	4,528,817	4,528,817	-62,033,338.21	-737,761.77	4,367,893.95	62,194,261.53	-1273.3%
TOTAL REVENUES	-172,788,143	-172,788,143	-109,749,283.70	-14,475,234.07	.00	-63,038,859.30	
TOTAL EXPENSES	177,316,960	177,316,960	47,715,945.49	13,737,472.30	4,367,893.95	125,233,120.83	

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East Stroudsburg Area SD, PA

YEAR-TO-DATE BUDGET REPORT OCTOBER 2021

FOR 2022 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
GRAND TOTAL	4,528,817	4,528,817	-62,033,338.21	-737,761.77	4,367,893.95	62,194,261.53	-1273.3%

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

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VIA



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

INVOICE

No. 53768
09/24/2021

East Stroudsburg Area School District

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

High School North Roof Replacement - Forensic Investigation
287010.1
For Services Rendered From August 28, 2021 To September 24, 2021

01 - Basic Services

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$12,600.00	\$8,417.82	66.93	\$2,535.01

02 - Contingency Fee

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$10,000.00	\$0.00	0.00	\$0.00

INVOICE TOTAL \$2,535.01

Prior Billing Information

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
53602	8/27/2021	\$405.00	\$0.00	\$0.00	\$0.00	\$405.00
Total Prior Billing		\$405.00	\$0.00	\$0.00	\$0.00	\$405.00

202

V.I.A.2



D'HUY Engineering, Inc.
One East Broad Street, Suite 310 Bethlehem, PA 18018
Phone: 610.855.3000 Fax: 610.861.0181

INVOICE

No. 53769
09/24/2021

East Stroudsburg Area School District

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

High School South Pool Repairs
287024
For Services Rendered From August 28, 2021 To September 24, 2021
DEI Fee: \$2,500 + 7% of \$380,750 = \$29,152.50

00 - Basic Services

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$29,152.50	\$26,237.25	95.00	\$1,457.63

INVOICE TOTAL \$1,457.63

Prior Billing Information

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
53605	8/27/2021	\$1,457.62	\$0.00	\$0.00	\$0.00	\$1,457.62
Total Prior Billing		\$1,457.62	\$0.00	\$0.00	\$0.00	\$1,457.62

203

VI.A.3



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

INVOICE

No. 53770
09/24/2021

East Stroudsburg Area School District

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

High School North & Lehman I.S. Window Replacement
287025
For Services Rendered From August 28, 2021 To September 24, 2021

DEI Fee: \$4,000 + 7% of \$560,000 = \$43,200

00 - Basic Services

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$43,200.00	\$32,400.00	79.77	\$2,058.61

INVOICE TOTAL \$2,058.61

Prior Billing Information

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
53606	8/27/2021	\$4,320.00	\$0.00	\$0.00	\$0.00	\$4,320.00
Total Prior Billing		\$4,320.00	\$0.00	\$0.00	\$0.00	\$4,320.00

204

V.I.A.Y



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

INVOICE

No. 63771
09/24/2021

East Stroudsburg Area School District

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

Lehman I.S. & Bushkill E.S. Flooring Replacement
287026
For Services Rendered From August 28, 2021 To September 24, 2021

DEI Fee: 7% of \$873,178 = \$61,122.46

00 - Basic Services

<u>Contract Amount</u>	<u>Previously Billed</u>	<u>% Complete</u>	<u>Invoice Amount</u>
\$61,122.46	\$55,010.21	95.00	\$3,056.13

INVOICE TOTAL \$3,056.13

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>
53607 8/27/2021	\$6,112.24	\$0.00	\$0.00	\$0.00	\$6,112.24
Total Prior Billing	\$6,112.24	\$0.00	\$0.00	\$0.00	\$6,112.24

205

VI. A.5



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

INVOICE

No. 53772
09/24/2021

East Stroudsburg Area School District

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

<p>J.M. Hill Entrance Vestibule Renovation</p> <p>287028</p> <p>For Services Rendered From August 28, 2021 To September 24, 2021</p> <hr/> <p>DEI Fee: \$2,500 + 7.5% of \$138,286 = \$12,871</p>

00 - Basic Services

<u>Contract Amount</u>	<u>Previously Billed</u>	<u>% Complete</u>	<u>Invoice Amount</u>
\$12,871.00	\$12,227.45	98.00	\$386.13

INVOICE TOTAL \$386.13

Prior Billing Information

<u>Invoice</u>	<u></u>	<u>0 - 30</u>	<u>31 - 60</u>	<u>61-90</u>	<u>Over 90</u>	<u>Balance</u>
53608	8/27/2021	\$643.55	\$0.00	\$0.00	\$0.00	\$643.55
Total Prior Billing		\$643.55	\$0.00	\$0.00	\$0.00	\$643.55

204

V.I.A.U

(1 of 2)



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

INVOICE

No. 53853
09/24/2021

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 August 28, 2021 To September 24, 2021
DEI Fee = \$15,250 (7.5% of Construction Cost \$170,000 + \$2,500)

00 - Basic Services

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$15,250.00	\$17,500.00	100.00	(\$2,250.00)

01 - DEP Application for Public Water Service

Professional Services

Task	Hours	Rate	Amount
Engineer in Training Meetings	8.50	90.00	\$765.00
Total Professional Services for 01			\$765.00

Reimbursables

	Unit Rate	Qty	Markup	Amount
Design Management Group DMG Inv #3145 \$17122.50 BTD	3,325.00	1.00	1.05	\$3,491.25
Total Reimbursables for 01				\$3,491.25
Total Charges for 01				\$4,256.25

INVOICE TOTAL \$2,006.25

Prior Billing Information

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
53603	8/27/2021	\$4,610.00	\$0.00	\$0.00	\$0.00	\$4,610.00
Total Prior Billing		\$4,610.00	\$0.00	\$0.00	\$0.00	\$4,610.00

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VI. A.6

(2 of 2)



Design Management Group

2007 PA-315 Hwy, Suite 202
Pittsford, PA 18640
Tel: 570-299-7520
kurtis@dmgeng.com
www.dmgeng.com

Invoice

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

Invoice Date: Aug 31, 2021
Invoice Num: 3145
Billing Through: Aug 31, 2021

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

Revised bid documents to address contractor questions and D'Huy review comments.

Professional Services

Date	Employee	Description	Hours	Rate	Amount
8/2/2021	WG	Plumbing design tasks	3.00	\$95.00	\$285.00
8/3/2021	WG	Plumbing design tasks	4.50	\$95.00	\$427.50
8/4/2021	BS	Power and lighting design tasks	1.00	\$95.00	\$95.00
8/4/2021	WG	Plumbing design tasks	5.00	\$95.00	\$475.00
8/5/2021	BS	Power and lighting design tasks	1.00	\$95.00	\$95.00
8/5/2021	WG	Plumbing design tasks	1.00	\$95.00	\$95.00
8/13/2021	WG	Plumbing construction administration	2.00	\$95.00	\$190.00
8/16/2021	WG	Plumbing design tasks	1.50	\$95.00	\$142.50
8/18/2021	WG	Plumbing design tasks	1.50	\$95.00	\$142.50
8/19/2021	RG	Will's Well Pump Reverse Engineering LOL	2.00	\$95.00	\$190.00
8/19/2021	WG	Plumbing design tasks	4.00	\$95.00	\$380.00
8/20/2021	BS	Power and lighting design tasks	2.00	\$95.00	\$190.00
8/20/2021	WG	Plumbing design tasks	1.50	\$95.00	\$142.50
8/23/2021	BS	Power and lighting design tasks	1.00	\$95.00	\$95.00
8/23/2021	WG	Plumbing design tasks	3.00	\$95.00	\$285.00
8/24/2021	WG	Plumbing design tasks	1.00	\$95.00	\$95.00

Total Service Amount: \$3,325.00

Amount Due This Invoice: \$3,325.00

This invoice is due on 9/30/2021

Account Summary

Services BTD	Expenses BTD	Last Inv Num	Last Inv Date	Last Inv Amt	Last Pay Amt	Prev Unpaid Amt
\$17,122.50	\$138.00	2915	4/30/2021	\$950.00	\$950.00	\$0.00

Total Amount Due Including This Invoice: \$3,325.00

Please remit payment to:
Design Management Group
c/o Kurtis Searing
112 Greystone Drive
Mountain Top, PA 18707

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V.I.B.I

Contractor's Application For Payment No. 5

Application Period: October, 2021 Application Date: 10/31/2021

To (Owner): East Stroudsburg Area School Dist. Via (Engineer) D'Huy Engineering Inc.

Project: Bushkill Elementary Contract: _____

Owner's Contract No.: _____ Contractor's Project No.: 5461 Engineer's Project No.: _____

APPLICATION FOR PAYMENT

Change Order Summary

Approved Change Orders Number	Additions	Deductions
1	9,492	
TOTALS	9,492	
NET CHANGE BY CHANGE ORDERS	9,492	

1. ORIGINAL CONTRACT PRICE \$ 299,995.00
2. Net change by Change Orders \$ 9,492.00
3. CURRENT CONTRACT PRICE (Line 1 ± 2) \$ 309,487.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate) \$ 309,487.00
5. RETAINAGE:
 - a. _____ % x \$ _____ Work Completed \$ _____
 - b. _____ % x \$ _____ Stored Material \$ _____
 - c. Total Retainage (Line 5a + Line 5b) \$ _____
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c) \$ 309,487.00
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application) \$ 278,583.30
8. AMOUNT DUE THIS APPLICATION \$ 30,948.70
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above) \$ 0.00

CONTRACTOR'S CERTIFICATION

The undersigned, Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: Lorfe L. Farina, President Date: 10/14/2021

Payment of: \$ 30,948.70
(Line 8 or other - attach explanation of other amount)

is recommended by: Joshua Grice 10/27/21
(Engineer) (Date)

Payment of: \$ _____
(Line 8 or other - attach explanation of other amount)

is approved by: _____ (Owner) (Date)

Approved by: _____ Funding Agency (if applicable) (Date)

Progress Estimate

Contractor's Application

For (contract): Bushkill Elementary School		Application Number: 5											
Application Period: October, 2021		Application Date: 10/31/2021											
A		B		C		D		E		F		G	
Specification Section No.	Description	Item	Scheduled Value	Work Completed		Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% Completed (F / B)	Balance to Finish (G - F)				
				From Previous Application (C + D)	This Period								
	Carpet		75,000	75,000			75,000	100	0				
	LVT		104,895	104,895			104,895	100	0				
	Accessories		10,000	10,000			10,000	100	0				
	Project Allowance		50,300	50,300			50,300	100	0				
	Labor - Carpet		14,488	14,488			14,488	100	0				
	Labor - LVT		25,000	25,000			25,000	100	0				
	Labor - Demo		14,312	14,312			14,312	100	0				
	Dumpster		6,000	6,000			6,000	100	0				
	Change Order #1 - Moisture Mitigation		9,492	9,492			9,492	100	0				
Totals			309,487	309,487	0.00	0.00	309,487	100	0				

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APPLICATION and CERTIFICATE for PAYMENT

V.I.B.2

To: ESASD

Project: High School South Pool Repair

Application No: 3

Distribution to:

- OWNER
- CONSTRUCTION MGR.
- ARCHITECT
- CONTRACTOR
- OTHER

App. Date: October 18, 2021

Period to:

Project Nos: DEI 287024

Contract Date:

From: All State Technology, Inc.

Contract For:

Via Architect

CONTRACTOR'S APPLICATION FOR PAYMENT

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

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

1. ORIGINAL CONTRACT SUM 380,750.00
2. Net Change By Change Orders 29,850.00
3. CONTRACT SUM TO DATE 410,600.00
4. TOTAL COMPLETED AND STORED TO DATE 388,400.00

5. RETAINAGE

- a. of Completed Work 34,840.00
- b. of Stored Material 2,000.00

6. TOTAL RETAINAGE 36,840.00
7. TOTAL EARNED LESS RETAINAGE 331,560.00
8. LESS PREVIOUS CERTIFICATES FOR PAYMENT 256,515.00
9. CURRENT PAYMENT DUE 75,045.00
10. BALANCE TO FINISH, INCLUDING RETAINAGE 79,040.00

CONTRACTOR: All State Technology, Inc.

By: Luanne Adams Date:

*State of: New Jersey County of: Morris

Subscribed and sworn before me this _____ day of _____

Luanne Adams personally appeared before me, the undersigned notary public, and provided satisfactory evidence of identification to be the person who signed this document in my presence and swore or affirmed to me that the contents of this document are truthful and accurate to the best of his/her knowledge and belief.

Notary Public:

My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

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

AMOUNT CERTIFIED \$75,045.00

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	29,850.00	0.00
Total approval this Month	0.00	0.00
TOTALS	\$ 29,850.00	\$ 0.00
NET CHANGES by Change Order	\$ 29,850.00	

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

ARCHITECT:

By: Joshua Grice Date: 10/27/21

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

CAUTION: You should use an original document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

CONTINUATION SHEET G703

PROJECT: High School South Pool Repair

All State Technology, Inc.

Page 1 of 1

Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached.

APPLICATION NUMBER: 3

APPLICATION DATE: October 18, 2021

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

PERIOD TO:

PROJECT NUMBER: DEI 287024

A Item #	B Description of Work	C Scheduled Value	D Work Completed		E This Period	F Materials Stored & Used Prior + Current	G Total Completed and Stored To Date	H Balance to Finish	I Retainage	
			From Previous Application(s)							
1	Mobilization	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00	0.00	1,800.00	
2	Demo of pool floor	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00	0.00	3,000.00	
3	Demo of tile	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00	0.00	2,000.00	
4	Demo of gutter fittings and pipes	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00	0.00	2,500.00	
5	install new pool floor	75,000.00	67,500.00	0.00	0.00	67,500.00	90.00	7,500.00	6,750.00	
6	install new tile	20,000.00	0.00	0.00	0.00	20,000.00	100.00	0.00	2,000.00	
7	replace gutter pipes	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00	0.00	5,500.00	
8	repair cracks	10,000.00	0.00	0.00	10,000.00	10,000.00	100.00	0.00	1,000.00	
9	new gutter downspout and grates	55,000.00	0.00	0.00	22,000.00	22,000.00	40.00	33,000.00	2,200.00	
10	new pool ladders & main drains	17,000.00	13,600.00	0.00	1,700.00	15,300.00	90.00	1,700.00	1,530.00	
11	new filter room controls	18,000.00	0.00	0.00	18,000.00	18,000.00	100.00	0.00	1,800.00	
12	new pool finish	25,000.00	0.00	0.00	25,000.00	25,000.00	100.00	0.00	2,500.00	
13	allowance	12,750.00	12,750.00	0.00	0.00	12,750.00	100.00	0.00	1,275.00	
14	start up	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
15	CO 1-4	29,850.00	29,850.00	0.00	0.00	29,850.00	100.00	0.00	2,985.00	
		GRAND TOTAL:	410,600.00	271,700.00	76,700.00	20,000.00	368,400.00	89.72	42,200.00	36,840.00

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A=Line Item Number B=Brief Item Description C=Total Value of Item D=Total of D and E From Previous Application(s) (If Any) E=Total Work Completed For This Application
 F=Materials Purchased and Stored for Project G=Total of All Work Completed and Materials Stored for Project H=Remaining Balance of Amount to Finish I=Amount Withheld from G

APPLICATION FOR PAYMENT

V.I.B. 3

CAP702
Page: 1 of 2

PROJECT

2021-018
ESASD High School North and Lehman Intermediate School Window Replacement

Application No: 4
Application Date: SEP 29, 2021
Project No: SEP 29, 2021
Contract Date: MAY 25, 2021

FROM CONTRACTOR

D&M Construction Unlimited Inc
1513 Upper Foris Pond Rd
Clarks Summit, PA 18411

ARCHITECT

D'Joy Engineering, Inc
One East Broad Street, Suite 310
Bethlehem, PA 18018

DISPATCH LIST

Owner
 Architect
 Contractor
 Construction Mgr
 Field
 Other

Contractor's Application for Payment

Application is made for payment as shown below, with attached Continuation Sheet.

1. Original Contract Amount: \$ 560,000.00
2. Net of Change Orders: \$ 0.00
3. Net Amount of Contract: \$ 560,000.00
4. Total Completed & Stored to Date: \$ 169,015.37
5. Retainage Summary:
 - a. 10.00 % of Completed Work \$ 16,901.54
 - b. 10.00 % of Stored Material \$ 0.00

- Total Retainage: \$ 16,901.54
6. Total Completed Less Retainage: \$ 152,113.83
7. Less Previous Applications: \$ 110,129.73
8. Current Payment Due, This Application: \$ 41,984.10
9. Contract Balance (Including Retainage): \$ 407,886.17

CHANGES	APPROVED	ADDITIONS	SUBTRACTIONS
Total previously approved:	0.00	0.00	0.00
Total approved this Month:	0.00	0.00	0.00
Sub Totals:	0.00	0.00	0.00
NET of Change Order:	0.00	0.00	0.00

CONTRACTOR'S CERTIFICATION:

The Contractor's signature here certifies that, to the best of their knowledge this document accurately reflects the work completed in this Application for Payment. The Contractor also certifies that all payments have been made for work on previous Applications for Payment and also that the Current Payment is Due.

(Authorizing Signature) DPJ
D&M Construction Unlimited Inc
Date: SEP 29, 2021

State Authorized: Pennsylvania
County of: Lackawanna
Subscribed and sworn to before me this 29 day of September
Notary Public: Bobby Valente
My Commission expires: May 28, 2023

Commonwealth of Pennsylvania - Notary Seal
BRIIT LANY VAN WERT, Notary Public
Lackawanna County
My Commission Expires May 28, 2023
Commission Number 1280956

ARCHITECT'S CERTIFICATION:

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

AMOUNT CERTIFIED: \$41,984.10
(Architect's Signature) Joshua Grice
Date: 10/27/21

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

To Owner(Signature) _____

From Contractor(Signature) DPJ

APPLICATION FOR PAYMENT - CONTINUATION SHEET

A Item No.	B Description of Work	C Contract Value	D Work Completed From Previous Application (D+E)	E Work Completed This Period	F Materials Presently Stored (Not In D or E)	G Total Completed and Stored To Date (D+E+F)	H Balance To Finish (C-G)	I Retainage (% Variable Rate)		
									% (G/C)	
1	General Conditions & Site Supervision	50,000.00	10,000.00	0.00	0.00	10,000.00	40,000.00	1,000.00		
2	Bonds and Insurance	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00	850.00		
3	Mobilization/Demobilization	15,000.00	7,500.00	1,500.00	0.00	9,000.00	6,000.00	900.00		
4	Demo of Existing System	94,380.00	37,752.00	9,438.00	0.00	47,190.00	47,190.00	4,719.00		
5	Secure Opening	24,800.00	9,920.00	6,200.00	0.00	16,120.00	8,680.00	1,612.00		
6	Storefront Curb Work	10,000.00	4,000.00	2,500.00	0.00	6,500.00	3,500.00	650.00		
7	Storefront, Curtain Wall, & Door Hardware material	157,300.00	7,865.00	7,865.00	0.00	15,730.00	141,570.00	1,573.00		
8	Storefront, Curtain Wall & Door Hardware Installation	62,920.00	3,146.00	3,146.00	0.00	6,292.00	56,628.00	629.20		
9	Storefront Water Test	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00		
10	Masonry Repairs	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	1,000.00		
11	Clerestory Roof Work	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0.00		
12	Insulation, Drywall, Paint, & Metal Panels	18,000.00	900.00	5,400.00	0.00	6,300.00	11,700.00	630.00		
13	4" Metal Stud Framing with Plywood	40,000.00	4,000.00	10,000.00	0.00	14,000.00	26,000.00	1,400.00		
14	Wood Blocking	12,000.00	4,800.00	600.00	0.00	5,400.00	6,600.00	540.00		
15	Project Allowance	24,600.00	13,983.37	0.00	0.00	13,983.37	10,616.63	1,398.34		
16	CO-001 Through Wall Flashing Cost charged to Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
							169,015.37	390,984.63	16,901.54	
							560,000.00	122,366.37	46,649.00	0.00
							560,000.00	122,366.37	46,649.00	0.00

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V.I.B.4




Contractor's Application for Payment No. 1

Application Period: 10/1/21 - 10/31/21	Application Date: 10/27/2021
From (Contractor): Leon Clapper Plumbing, Heating, and Water Conditioning	Via (Engineer): D'Ray Engineering, Inc.
Contract: Plumbing Construction	Engineer's Project No.: 287016
Owner's Contract No.: Resica E.S. & Middle Smithfield E.S. Water Filtration	

**Application For Payment
Change Order Summary**

Approved Change Orders Number	Additions	Deductions	
			1. ORIGINAL CONTRACT PRICE \$ 170,000.00
			2. Net change by Change Orders \$
			3. Current Contract Price (Line 1 ± 2) \$ 170,000.00
			4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates) \$ 78,500.00
			5. RETAINAGE:
			a. 10% X \$20,000.00 Work Completed \$ 2,000.00
			b. 10% X \$58,500.00 Stored Material \$ 5,850.00
			c. Total Retainage (Line 5.a + Line 5.b) \$ 7,850.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c) \$ 70,650.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application) \$
			8. AMOUNT DUE THIS APPLICATION \$ 70,650.00
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above) \$ 99,350.00

Contractor's Certification
The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment.
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor:  Date: 10/27/2021

Payment of: \$ 70,650.00
(Line 8 or other - attach explanation of the other amount)

is recommended by: Joshua Grice 10/27/21
(Engineer) (Date)

Payment of: \$ _____
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding or Financing Entity (if applicable) (Date)

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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):		Pinning Construction		Application Number: 1			
Application Period: 10/1/2021 - 10/31/21		Application Date: 10/27/2021					
Specification Section No.	A Description	B Scheduled Value (\$)	C Work Completed		E Materials Presently Stored (net in C or D)	F Total Completed and Stored to Date (C + D + E)	G Balance to Finish (B - F)
			D From Previous Application (C+D)	D This Period			
	Bonds and Insurance	\$4,000.00		\$4,000.00		\$4,000.00	100.0%
	MSE Filters - Material	\$7,000.00			\$7,000.00	\$7,000.00	100.0%
	MSE Piping and Accessories - Material	\$8,000.00			\$4,000.00	\$4,000.00	50.0%
	MSE sump pump and piping - Material	\$2,000.00					
	MSE well pump replacement	\$7,000.00		\$7,000.00		\$7,000.00	100.0%
	MSE Filters - Labor	\$3,000.00					
	MSE Piping and Accessories - Labor	\$3,000.00					
	MSE sump pump and piping - Labor	\$2,000.00					
	Resica Filters - Material	\$7,000.00					
	Resica Piping and Accessories - Material	\$15,000.00			\$7,000.00	\$7,000.00	100.0%
	Resica well pump replacement	\$8,000.00			\$7,500.00	\$7,500.00	50.0%
	Resica backwash tank - Material	\$33,000.00		\$8,000.00		\$8,000.00	100.0%
	Resica Filters - Labor	\$3,000.00			\$33,000.00	\$33,000.00	100.0%
	Resica Piping and Accessories - Labor	\$5,000.00					
	Resica backwash tank - Excavation and Backfill	\$24,540.00					
	Start-up and Commissioning	\$2,000.00		\$1,000.00		\$1,000.00	50.0%
	Allowances	\$34,460.00					
Totals		\$170,000.00		\$20,000.00	\$38,500.00	\$78,500.00	

214

V.I.B.5

Contractor's Application For Payment No. 002

Application Period: Thru 10/31/21	Application Date: 10/27/21
To (Owner): East Stroudsburg Area School District	Via (Engineer) D'Huy Engineering Inc.
Project: High School North Liner Replacement	Contractor's Project No.: 210098
Owner's Contract No.:	Engineer's Project No.: 287017

APPLICATION FOR PAYMENT Change Order Summary

Approved Change Orders Number	Additions	Deductions
1	\$123,000.00	
TOTALS	\$123,000.00	
NET CHANGE BY CHANGE ORDERS	\$123,000.00	

1. ORIGINAL CONTRACT PRICE \$ 549,833.60
2. Net change by Change Orders \$ 123,000.00
3. CURRENT CONTRACT PRICE (Line 1 ± 2) \$ 672,833.60
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate) \$ 445,766.80
5. RETAINAGE:
 - a. 5 % x \$ 22,288.34 Work Completed \$ 22,288.34
 - b. % x \$ Stored Material \$
 - c. Total Retainage (Line 5a + Line 5b) \$ 22,288.34
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c) \$ 423,478.46
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application) \$ 261,000.00
8. AMOUNT DUE THIS APPLICATION \$ 162,478.46
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above) \$ 249,355.14

CONTRACTOR'S CERTIFICATION
 The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Payment of: \$ 162,478.46
 (Line 8 or other - attach explanation of other amount)

is recommended by: _____ (Engineer) _____ (Date)

Payment of: \$ _____
 (Line 8 or other - attach explanation of other amount)

is approved by: _____ (Owner) _____ (Date)

Approved by: _____
 Funding Agency (if applicable) _____ (Date)

By: Christopher Wagner Date: 10/27/21

Progress Estimate

Contractor's Application

For (contract): High School North Liner Replacement		Application Number: 002											
Application Period: Thru 10/31/21		Application Date: 10/27/21											
A		B		C		D		E		F		G	
Specification Section No.	Description	Item	Scheduled Value	Work Completed		Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (E) B	Balance to Finish (B - F)				
				From Previous Application (C + D)	This Period								
1	Mobilization		7,833.60		7,833.60		7,833.60	100	0				
2	Earthwork / General Site Work		54,500.00		27,250.00		27,250.00	50	27,250.00				
3	Supply Secondary & Primary Geomembrane		175,000.00	175,000.00			175,000.00	100	0				
4	Supply Geocomposite		115,000.00	115,000.00			115,000.00	100	0				
5	Leak Detection Piping & Sump - North Pond		22,000.00		22,000.00		22,000.00	100	0				
6	Install Secondary Geomembrane Liner - North P		25,000.00		25,000.00		25,000.00	100	0				
7	Install Geocomposite - North Pond		22,000.00		22,000.00		22,000.00	100	0				
8	Install Primary Geomembrane - North Pond		25,083.20		25,083.20		25,083.20	100	0				
9	Leak Detection Piping & Sump - South Pond		22,000.00						22,000.00				
10	Install Secondary Geomembrane Liner - South F		25,000.00						25,000.00				
11	Install Geocomposite - South Pond		22,000.00						22,000.00				
12	Install Primary Geomembrane - South Pond		25,083.20						25,083.20				
13	Quantity Allowance 1		5,500.00						5,500.00				
14	Quantity Allowance 2		3,833.60						3,833.60				
COR#1	Lagoon Content Transfer / Removal		123,000.00		26,600		26,600		21.6	96,400.00			
Totals			672,833.60	290,000.00	155,766.80		445,766.80	66.3	227,066.80				

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APPLICATION FOR PAYMENT - CONTINUATION SHEET

Client

D&M Construction Unlimited Inc
1513 Upper Fords Pond Rd
Clarks Summit, PA 18411

Project

ESASD
50 Vine Street
East Stroudsburg, PA 18301

Employer

2021-018
ESASD High School North and Lehman
Intermediate School Window
Replacement

Application No.

5
Application Dates: 10/28/2021
Period To: 10/28/2021
Contract Date: 5/25/2021
Architects Project#:

A Item No.	B Description of Work	C Contract Value	D Work Completed		E This Period	F Materials Presently Stored (Not In D or E)	G Total Completed and Stored to Date (D+E+F)	H Balance To Finish (G-I)	I Retainage (If Variable Rate)
			From Previous Application (D+E)	% (G/I)					
1	General Conditions & Site Supervision	50,000.00	10,000.00	5,000.00	0.00	0.00	15,000.00	35,000.00	1,500.00
2	Bonds and Insurance	8,500.00	8,500.00	0.00	0.00	0.00	8,500.00	0.00	850.00
3	Mobilization/Demobilization	15,000.00	9,000.00	1,500.00	0.00	0.00	10,500.00	4,500.00	1,050.00
4	Demo of Existing System	94,380.00	47,190.00	9,438.00	0.00	0.00	56,628.00	37,752.00	5,662.80
5	Secure Opening	24,800.00	16,120.00	0.00	0.00	0.00	16,120.00	8,680.00	1,612.00
6	Storefront Curb Work	10,000.00	6,500.00	0.00	0.00	0.00	6,500.00	3,500.00	650.00
7	Storefront, Curtain Wall, & Door Hardware material	157,300.00	15,730.00	7,865.00	0.00	0.00	23,595.00	133,705.00	2,359.50
8	Storefront, Curtain Wall & Door Hardware Installation	62,920.00	6,292.00	3,146.00	0.00	0.00	9,438.00	53,482.00	943.80
9	Storefront Water Test	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
10	Masonry Repairs	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	1,000.00
11	Clerestory Roof Work	30,000.00	0.00	21,000.00	0.00	0.00	21,000.00	9,000.00	2,100.00
12	Insulation, Drywall, Paint, & Metal Panels	18,000.00	6,300.00	6,300.00	0.00	0.00	12,600.00	5,400.00	1,260.00
13	4" Metal Stud Framing with Plywood	40,000.00	14,000.00	4,000.00	0.00	0.00	18,000.00	22,000.00	1,800.00
14	Wood Blocking	12,000.00	5,400.00	1,200.00	0.00	0.00	6,600.00	5,400.00	660.00
15	Project Allowance	24,600.00	13,983.37	0.00	0.00	0.00	13,983.37	10,616.63	1,398.34
16	CO-001 Through Wall Flashing Cost charged to Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		560,000.00	169,015.37	59,449.00	0.00	0.00	228,464.37	331,535.63	22,846.44

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EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A SPECIAL ACTIVITY -- 2021-2022

1. NAME OF ORGANIZATION: Twelves Together

2. CHOOSE FROM ONE (1) OF THE FOLLOWING:

Renewal of a Previously-Approved Special Activity Account Establish a New Special Activity Account

Account # _____

Account # (TBD) 2996

3. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
To provide authentic skills practice for independent living and prevocational training.

4. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
Students will be able to learn and apply skills from the classroom. They will cook, provide services, and make crafts to sell. Typically developing peers will be invited to participate as well.

5. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.)
A senior student will be appointed as club leader.

6. FUND RAISING:

a. Will this organization raise funds? Yes No

b. If "yes", briefly describe typical fund-raising activities and who will be involved.
Sale of foods prepared by students, sale of craft projects, sale of services such as car detailing and gift wrapping (staff only) and locker decorating

7. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)
To fund field trips and special events (dance, order take out, possibly guest speakers), to purchase supplies for future activities

8. FINANCIAL DEPENDENCE:

a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes No

b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

9. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)
Barbara Wetherhold will be responsible for funds. She will discuss with students options for spending. Barbara Wetherhold and Amanda Parrish will determine spending.

Date Submitted: 10/11/21 Submitted by: Barbara Wetherhold

Advisor's Signature: B. Wetherhold

Print Name: Barbara Wetherhold

Co-Advisor's Signature: _____

Print Name: _____

Principal's Signature: [Signature]

Date: 10/20/21

REQUEST TO CLOSE A STUDENT ACTIVITY

1. NAME OF CLUB: Class 2018

2. CLUB ACCOUNT #: 30-819-8090

3. CLUB ADVISOR: Dawn Donald / Catherine Malvagno

4. REASON FOR CLOSING: (Briefly describe why this organization is being disband)
Class 2018 graduated

5. DISPOSITION OF FUNDS:

a. Does this organization have any funds? YES X NO _____

If yes, what is the present balance? \$ 23.34

Balance as of (date): 9/13/21

b. What disposition will be made of these funds?

please trans fer to SGA # 30-819-8025-

6. REQUEST SUBMISSION:

Date submitted: _____ Anticipated board approval date: _____

Approval of Sponsoring Principal: [Signature]

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

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

Date: _____ Secretary: _____

****SUBMIT ORIGINAL PLUS ONE (1) COPY TO SPONSORING PRINCIPAL****

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO CLOSE A STUDENT ACTIVITY

- 1. NAME OF CLUB: FBLA
- 2. CLUB ACCOUNT #: 30-820-8035
- 3. CLUB ADVISOR: Lucianna Coke
- 4. REASON FOR CLOSING: (Briefly describe why this organization is being disband) Lack of funding available from the Business Department to support advisor and chaperone costs as well as cost for chaperones. Also, there is a need for a Business teacher to assist with grading, workshops, etc. and be responsible for the Conference and Competition responsibilities.

5. DISPOSITION OF FUNDS:

a. Does this organization have any funds? YES X NO _____

If yes, what is the present balance? \$287.96

Balance as of (date): \$287.96

b. What disposition will be made of these funds? The funds will be transferred to High School South Newspaper Club ... most of the students who fundraised for FBLA are in Newspaper Club also.

6. REQUEST SUBMISSION:

Date submitted: 10/18/21 Anticipated board approval date: ASAP

Approval of Sponsoring Principal:  10-20-21

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

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

Date: _____

Secretary: _____

****SUBMIT ORIGINAL PLUS ONE (1) COPY TO SPONSORING PRINCIPAL****



Zelenkofske Axcelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of School Directors
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, Pennsylvania 18301

We have audited the financial statements of East Stroudsburg Area School District as of and for the year ended June 30, 2021, and have issued our report thereon dated November 4, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 7, 2021, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of East Stroudsburg Area School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

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, Jantison, PA 18929
420 Chinquapin Round Road, Suite 2-I, Annapolis, MD 21401
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Board of School Directors
East Stroudsburg Area School District
Page 2

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

With respect to ZA's assistance provided in preparing the financial statements, including pension and OPEB entries, and Data Collection Form, we have ensured and received management's representation that management performed the following:

- Made all management decisions and performed all management functions;
- Assigned a competent individual to oversee the services;
- Evaluated the adequacy of the service performed;
- Evaluated and accepted responsibility for the result of the services performed; and
- Established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

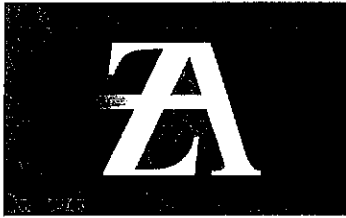
Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by East Stroudsburg Area School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are depreciation expense and the pension and OPEB liabilities.



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East Stroudsburg Area School District
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Management's estimate of depreciation expense is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop depreciation expense and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units. Management's estimates of the pension and OPEB liabilities are based upon actuarial valuations. We have evaluated the key factors and assumptions used to develop the pension and OPEB liabilities and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting East Stroudsburg Area School District's financial statements relate to: the estimates explained above, revenue recognition, contingencies, risks and uncertainties and fair value estimates.

Identified or Suspected Fraud

We have not identified and have not obtained any information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected financial statement misstatements. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Material audit entries not identified by management consisted of the pension and OPEB entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to East Stroudsburg Area School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.



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Board of School Directors
East Stroudsburg Area School District
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Representations Requested from Management

We have requested and received certain written representations from management, which are included in a letter dated November 4, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with East Stroudsburg Area School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as East Stroudsburg Area School District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing East Stroudsburg Area School District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of School Directors and management of East Stroudsburg Area School District and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axlerod LLC

ZELENKOFSCHE AXELROD LLC

Jamison, Pennsylvania
November 4, 2021

**EAST STROUDSBURG AREA SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2021**

EAST STROUDSBURG AREA SCHOOL DISTRICT
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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the 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

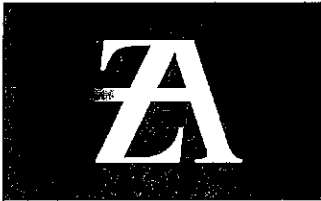
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2021, and the 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.

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2370 York Road, Suite A-5, Jamison, PA 18929
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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 District adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB 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*, and GASB Statement No. 98, *The Annual Comprehensive Financial Report*. Our opinion is not modified with respect to these matters.

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 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 nonmajor governmental funds statements and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021 on our consideration of the 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 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 District's internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
November 4, 2021

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EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2021

The discussion and analysis of East Stroudsburg Area School District's (the "District") financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the 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 District's financial performance.

USING THIS PREPARED IN ACCORDANCE WITH U.S. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REPORT (U.S. 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 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 District, presenting both an aggregate view of the 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 show how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column. In the case of the District, the General Fund is by far the most significant fund.

FINANCIAL HIGHLIGHTS

The COVID-19 coronavirus pandemic continued to impact the District's financial position during the 2020-2021 fiscal year. Fortunately, the forecasted economic downturn never revealed itself on the District's Financial Statements. Local, state, and federal revenues far exceeded budgeted and prior year amounts. Additionally, due to remote learning and less student extracurricular activities, significant operational savings were realized in the areas of transportation, utilities, building budgets, and athletics. Unfortunately, internal District cost savings were largely offset by a significant increase in students' electing to attend external charter school programs. This resulted in the District's charter school costs growing to \$9.3 million compared to budget and historical amounts of \$4.5 million.

Key government-wide financial highlights for 2021 are as follows:

- In total, net position increased from (\$123,012,838) in 2020 to (\$117,802,918) in 2021.
- General revenues accounted for \$103,364,292 in revenue or 59% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$72,891,682 or 41% of total revenues of \$176,255,974.
- Total assets and deferred outflows of resources of governmental activities were \$331,271,634, of which \$77,441,271 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$173,718,568.
- The District had \$171,046,054 in expenses; \$68,141,605 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 \$108,114,369 were adequate to provide for these programs.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

- Expenses, after program revenue was \$102,904,449, which increased from \$97,700,883 in 2020.
- Federal and state subsidies received for governmental activities this year were \$62,940,432, which increased from \$55,641,356 in 2020. The increase is due to additional, one-time, Federal subsidies related to the COVID-19 pandemic. State subsidies remained flat to prior year.

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 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 District to provide programs and activities, the view of the 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 District's net position and changes in net position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The cause of this change may be the result of many factors, some financial, and some not. Nonfinancial factors include the 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 District reports governmental and business-type activities. Governmental activities are the activities where most of the 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 District's business-type activity is the Food Service Fund.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements - The Governmental Funds statements provide a detailed short-term view of the 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 District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these funds financial statements focus on the District's most significant funds. Most of the 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 District's Governmental Funds.

- **General Fund (Major Fund)** The General Fund is the operating fund of the 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 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, 2021

THE DISTRICT AS A WHOLE

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

Condensed Statements of Net Position

June 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Assets						
Current Assets	\$ 116,592,901	\$ 108,682,337	\$ 395,727	\$ 399,693	\$ 116,988,628	\$ 109,082,030
Capital Assets	173,718,568	181,759,058	159,945	192,645	173,878,513	181,951,703
Total Assets	290,311,469	290,441,395	555,672	592,338	290,867,141	291,033,733
Deferred Outflows of Resources	40,960,165	38,660,635	974,245	916,963	41,934,410	39,577,598
Liabilities						
Long-Term Liabilities	394,498,774	393,054,937	6,447,708	6,306,655	400,946,482	399,361,592
Other Liabilities	36,688,872	36,004,614	143,966	168,045	36,832,838	36,172,659
Total Liabilities	431,187,646	429,059,551	6,591,674	6,474,700	437,779,320	435,534,251
Deferred Inflows of Resources	12,455,841	17,895,293	369,308	428,554	12,825,149	18,323,847
Net Position						
Net Investment in Capital Assets	44,228,124	42,219,892	159,945	192,645	44,388,069	42,412,537
Restricted	10,194,237	13,879,483	-	-	10,194,237	13,879,483
Unrestricted	(166,794,214)	(173,718,260)	(5,591,010)	(5,586,598)	(172,385,224)	(179,304,858)
Total Net Position	\$(112,371,853)	\$(117,618,885)	\$(5,431,065)	\$(5,393,953)	\$(117,802,918)	\$(123,012,838)

Unrestricted net position, the part of net position that can be used to finance day-to-day activities without constraints established by grants or legal requirements, increased by \$6,924,046 from the 2020 unrestricted net position \$(173,718,260) to the 2021 unrestricted net position of \$(166,794,214).

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

Condensed Statements of Activities

June 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues						
Charges for Services	\$ 50,859	\$ 147,593	\$ 27,087	\$ 783,078	\$ 77,946	\$ 930,671
Operating Grants and Contributions	62,940,432	54,438,692	3,905,390	3,777,533	66,845,822	58,216,225
Capital Grants and Contributions	1,217,837	2,348,072	-	-	1,217,837	2,348,072
Property Taxes and Other Taxes						
Levied for General Purposes	103,364,292	96,849,150	-	-	103,364,292	96,849,150
Taxes Levied for Specific Purposes	4,163,870	3,824,100	-	-	4,163,870	3,824,100
Gain on Sale of Capital Assets	77,329	455,269	-	-	77,329	455,269
Investment Earnings	155,629	1,304,227	593	2,736	156,222	1,306,963
Other	352,656	124,630	-	-	352,656	124,630
Total Revenues	172,322,904	159,491,733	3,933,070	4,563,347	176,255,974	164,055,080
Expenses						
Instruction	102,075,030	95,861,591	-	-	102,075,030	95,861,591
Support Services	37,842,432	34,455,625	-	-	37,842,432	34,455,625
Facilities Acquisition, Construction and Improvement Services	3,844,230	2,604,419	-	-	3,844,230	2,604,419
Operation of Non-Instructional Services	17,690,966	17,864,405	-	-	17,690,966	17,864,405
Interest on Long-Term Debt	5,623,214	3,473,279	-	-	5,623,214	3,473,279
Food Service	-	-	3,970,182	4,936,532	3,970,182	4,936,532
Total Expenses	167,075,872	154,259,319	3,970,182	4,936,532	171,046,054	159,195,851
Change in Net Position	5,247,032	5,232,414	(37,112)	(373,185)	5,209,920	4,859,229
Net Position at Beginning of Year	(117,852,814)	(123,085,228)	(5,393,953)	(5,020,768)	(123,246,767)	(128,105,996)
Restatement of Beginning of Year	233,929	-	-	-	233,929	-
Net Position at Beginning of Year, as Restated	(117,618,885)	(123,085,228)	(5,393,953)	(5,020,768)	(123,012,838)	(128,105,996)
Net Position at End of Year	<u>\$(112,371,853)</u>	<u>\$(117,852,814)</u>	<u>\$(5,431,065)</u>	<u>\$(5,393,953)</u>	<u>\$(117,802,918)</u>	<u>\$(123,246,767)</u>

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

Net Cost of Services

	2021	2020	2019	2018	2017
Governmental Activities					
Instruction	\$ (44,268,374)	\$ (45,628,661)	\$ (48,259,624)	\$ (42,135,958)	\$ (45,663,910)
Support Services	(36,256,666)	(32,924,333)	(33,748,443)	(32,812,038)	(33,809,658)
Facilities Acquisition, Construction and Improvement Services	(3,844,230)	(2,604,419)	(3,530,080)	(292,733)	(696,986)
Operation of Non-Instructional Services	(14,092,097)	(15,042,342)	(13,678,016)	(11,667,672)	(12,368,237)
Debt Service	(4,405,377)	(1,125,207)	(2,532,425)	(3,778,092)	(3,748,853)
Unallocated Depreciation	-	-	-	(9,660,952)	(10,295,507)
Total Governmental Activities	(102,866,744)	(97,324,962)	(101,748,588)	(100,347,445)	(106,583,151)
Business-Type Activities					
Food Service	(37,705)	(375,921)	(1,135,051)	(155,147)	(202,371)
Total District Net Cost	\$(102,904,449)	\$(97,700,883)	\$(102,883,639)	\$(100,502,592)	\$(106,785,522)

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EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

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 and 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 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 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 2,844,836,461. The tax rate for the year was \$123.66 mills per \$1,000 of assessed valuation for Pike County and \$30.72 mills per \$1,000 of assessed valuation for Monroe County.

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

August 1	Levy date
August 1 - September 30	2% discount period
October 1 - November 30.....	Face payment period
December 1 - December 31.....	10% penalty period
January 1.....	Lien date

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

THE DISTRICT'S FUNDS

These funds are accounted for using the modified accrual basis of accounting. All Governmental Funds had total operating revenues of \$172,536,435 increased from \$159,100,950 and operating expenditures of \$195,801,039 increased from \$174,661,944. Other financing sources and uses were \$29,179,605 and the net change in fund balance for the year was an increase of \$5,915,001 where last year there was a decrease of \$4,565,995.

CAPITAL ASSETS

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

	2021			2020 Totals
	Governmental Activities	Business-Type Activities	Totals	
Land	\$ 5,198,539	\$ -	\$ 5,198,539	\$ 5,198,539
Construction in Progress	254,257	-	254,257	8,354,746
Site Improvements	15,294,597	-	15,294,597	15,279,085
Buildings and Building Improvements	260,111,358	-	260,111,358	251,093,756
Furniture and Equipment	34,266,493	590,405	34,856,898	35,243,502
Accumulated Depreciation	<u>(141,406,676)</u>	<u>(430,460)</u>	<u>(141,837,136)</u>	<u>(133,217,925)</u>
	<u>\$ 173,718,568</u>	<u>\$ 159,945</u>	<u>\$ 173,878,513</u>	<u>\$ 181,951,703</u>

Depreciation of the Year's Capital Asset Activity

- Overall capital assets decreased by \$8,073,190. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for governmental activities for the year was \$10,513,281.
- Depreciation for business - type activities for the year was \$32,700.

Debt Administration

Bond and Note Obligations – As of June 30, 2021 and 2020, the District had outstanding bond and note obligations of \$126,035,239 and \$138,619,239, respectively.

Capital Lease Obligations – As of June 30, 2021 and 2020, the District had outstanding capital lease obligations of \$1,929,258 and \$2,178,818, 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 October 29, 2020, the District issued General Obligation Notes Series 2020 in the principal amount of \$16,250,000. The Note issue was used to refund the 2013, 2014 AA, and 2015 Series General Obligation Bonds. On June 21, 2021, the District issued General Obligation Notes, Series of 2021 in the amount of \$9,999,000 to refund the 2016 and 2016 A General Obligation Bonds.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2021

RESERVED FUND BALANCES

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$9,184,972 in total for 2021.

CURRENT FINANCIAL ISSUES AND CONCERNS

The District, like all school districts in Pennsylvania, has faced limited increases in state funding and increases in the employer contribution rates for the Public School Employee's Retirement System (PSERS), as well as, a significant increase in external Charter School Tuition costs that have driven up expenditures. The District has been able to establish significant fund balance reserves to offset challenging economic factors in the short term. The District's strong fund balance has also enabled the District to undertake significant capital improvements without issuing new debt and avoiding an additional tax burden on the District's taxpayers.

In conclusion, the 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 DISTRICT'S FINANCIAL MANAGEMENT

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 GOVERNMENT WIDE STATEMENT OF NET POSITION
 JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Totals
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 13,742,352	\$ 95,302	\$ 13,837,654
Investments	63,698,919	-	63,698,919
Taxes Receivable, Net	14,597,314	-	14,597,314
Internal Balances	213,960	(213,960)	-
Due from Other Governments	11,616,721	309,854	11,926,575
Other Receivables	319,902	-	319,902
Inventories	-	204,531	204,531
Insurance Reserve Provision	12,372,332	-	12,372,332
Prepaid Expenses	31,401	-	31,401
Capital Assets			
Land	5,198,539	-	5,198,539
Construction in Progress	254,257	-	254,257
Site Improvements	15,294,597	-	15,294,597
Building and Building Improvements	260,111,358	-	260,111,358
Furniture and Equipment	34,266,493	590,405	34,856,898
Accumulated Depreciation	(141,406,676)	(430,460)	(141,837,136)
Total Assets	<u>290,311,469</u>	<u>555,672</u>	<u>290,867,141</u>
Deferred Outflows of Resources			
Deferred Outflows of Resources, Pension Activity	37,370,153	918,938	38,289,091
Deferred Outflows of Resources, OPEB Activity	3,590,012	55,307	3,645,319
Total Deferred Outflows of Resources	<u>40,960,165</u>	<u>974,245</u>	<u>41,934,410</u>
Liabilities			
Accounts Payable	2,585,986	122,117	2,708,103
Accrued Interest on Long-Term Debt	1,248,060	-	1,248,060
Accrued Salaries and Benefits	19,109,673	-	19,109,673
Due to Fiduciary Funds	27,119	-	27,119
Other Current Liabilities	392,301	-	392,301
Unearned Revenue	1,910,546	21,849	1,932,395
Long-Term Liabilities			
Portion Due or Payable Within One Year			
Bonds Payable	9,101,104	-	9,101,104
Notes Payable	1,275,950	-	1,275,950
Capital Leases	1,038,133	-	1,038,133
Portion Due or Payable After One Year			
Bonds Payable	88,816,092	-	88,816,092
Notes Payable	26,842,093	-	26,842,093
Capital Leases	891,125	-	891,125
Compensated Absences	7,437,292	245,575	7,682,867
Net Pension Liability	227,647,120	5,597,880	233,245,000
Net OPEB Obligation	42,865,052	604,253	43,469,305
Total Liabilities	<u>431,187,646</u>	<u>6,591,674</u>	<u>437,779,320</u>
Deferred Inflows of Resources			
Deferred Amount of Refunding	277,887	-	277,887
Deferred Inflows of Resources, Pension Activity	9,683,872	238,128	9,922,000
Deferred Inflows of Resources, OPEB Activity	2,494,082	131,180	2,625,262
Total Deferred Inflows of Resources	<u>12,455,841</u>	<u>369,308</u>	<u>12,825,149</u>
Net Position			
Net Investment in Capital Assets	44,228,124	159,945	44,388,069
Restricted for			
Capital Projects	9,677,524	-	9,677,524
Special Activities	516,713	-	516,713
Unrestricted	(166,794,214)	(5,591,010)	(172,385,224)
Total Net Position	<u>\$ (112,371,853)</u>	<u>\$ (5,431,065)</u>	<u>\$ (117,802,918)</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, 2021

Functions / Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities							
Instruction							
Regular Programs	\$ 69,912,090	\$ -	\$ 51,931,825	\$ -	\$ (17,980,265)	\$ -	\$ (17,980,265)
Special Programs	28,333,719	-	5,874,831	-	(22,458,888)	-	(22,458,888)
Vocational Programs	2,522,908	-	-	-	(2,522,908)	-	(2,522,908)
Other Instructional Programs	1,306,313	-	-	-	(1,306,313)	-	(1,306,313)
Support Services							
Pupil Personnel Services	6,602,218	-	-	-	(6,602,218)	-	(6,602,218)
Instructional Staff Services	2,989,247	-	-	-	(2,989,247)	-	(2,989,247)
Administrative Services	8,211,477	-	-	-	(8,211,477)	-	(8,211,477)
Pupil Health Services	1,979,623	-	1,585,766	-	(393,857)	-	(393,857)
Business Services	1,532,863	-	-	-	(1,532,863)	-	(1,532,863)
Operation & Maintenance of Plant Services	16,527,004	-	-	-	(16,527,004)	-	(16,527,004)
Facilities Acquisition, Construction and Improvement Services							
Operation of Non-Instructional Services	3,844,230	-	-	-	(3,844,230)	-	(3,844,230)
Student Transportation Services	9,662,271	-	3,548,010	-	(6,114,261)	-	(6,114,261)
Central and Other Support Services	5,182,299	-	-	-	(5,182,299)	-	(5,182,299)
Student Activities and Athletics	2,740,200	50,859	-	-	(2,689,341)	-	(2,689,341)
Community Services	95,146	-	-	-	(95,146)	-	(95,146)
Scholarships Awarded	11,050	-	-	-	(11,050)	-	(11,050)
Interest on Long-Term Debt	5,623,214	-	-	1,217,837	(4,405,377)	-	(4,405,377)
Total Governmental Activities	167,075,872	50,859	62,940,432	1,217,837	(102,866,744)	-	(102,866,744)
Business-Type Activities							
Food Service	3,970,182	27,087	3,905,390	-	-	(37,705)	(37,705)
Total School District Activities	\$ 171,046,054	\$ 77,946	\$ 66,845,822	\$ 1,217,837	(102,866,744)	(37,705)	(102,904,449)
General Revenues							
Taxes							
Property Taxes, Levied for General Purposes, Net					103,364,292	-	103,364,292
Earned Income					4,062,564	-	4,062,564
Public Utility Taxes					101,306	-	101,306
Investment Earnings					156,629	593	157,222
Gain on Sale of Capital Assets					77,329	-	77,329
Miscellaneous Income					352,656	-	352,656
Total General Revenues					108,114,766	593	108,115,359
Change in Net Position					5,247,032	(37,112)	5,209,920
Net Position at Beginning of Year, as Restated					(117,618,885)	(5,393,953)	(123,012,838)
Net Position at End of Year					\$ (112,371,853)	\$ (5,431,065)	\$ (117,802,918)

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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, 2021

	General Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 3,668,514	\$ 9,751,858	\$ 321,980	\$ 13,742,352
Investments	63,566,524	-	132,395	63,698,919
Taxes Receivable, Net	14,597,314	-	-	14,597,314
Due from Other Funds	240,461	10,000,000	83,996	10,304,457
Due from Other Governments	11,616,721	-	-	11,616,721
Other Receivables, Net	319,902	-	-	319,902
Prepaid Expenditures	31,401	-	-	31,401
Total Assets	\$ 94,040,837	\$ 19,751,858	\$ 518,371	\$ 114,311,066
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$ 2,537,271	\$ 47,833	\$ 882	\$ 2,585,986
Due to Other Funds	10,063,996	26,501	-	10,090,497
Due to Fiduciary Funds	27,119	-	-	27,119
Unearned Revenue	1,910,546	-	-	1,910,546
Accrued Salaries and Benefits	19,109,673	-	-	19,109,673
Other Current Liabilities	391,525	-	776	392,301
Total Liabilities	34,040,130	74,334	1,658	34,116,122
Deferred Inflows of Resources				
Unavailable Revenue, Property Taxes	11,255,517	-	-	11,255,517
Fund Balances				
Nonspendable, Prepaid Expenditures	31,401	-	-	31,401
Restricted	-	9,677,524	516,713	10,194,237
Committed	24,000,000	10,000,000	-	34,000,000
Assigned				
Balance of the 2021-2022 Budget	4,528,817	-	-	4,528,817
Future Budget Expenditures	5,000,000	-	-	5,000,000
Future Educational Programs	6,000,000	-	-	6,000,000
Unassigned	9,184,972	-	-	9,184,972
Total Fund Balances	48,745,190	19,677,524	516,713	68,939,427
Total Liabilities, Deferred Inflows of Resources & Fund Balances	\$ 94,040,837	\$ 19,751,858	\$ 518,371	\$ 114,311,066

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Governmental Funds Balances \$ 68,939,427

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	254,257
Site Improvements	15,294,597
Building and Building Improvements	260,111,358
Furniture and Equipment	34,266,493
Accumulated Depreciation	<u>(141,406,676)</u>
	<u>173,718,568</u>

Additional receivables established that do not meet the availability criteria reflected in the fund financial statements. 12,372,332

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 (277,887)

Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds. 27,686,281

Deferred inflows and outflows of resources related to OPEB activities are not financial resources and therefore not reported in the governmental funds. 1,095,930

Some of the District's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are not recorded as receivables and are deferred in the funds. 11,255,517

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	(97,917,196)
Accrued Interest	(1,248,060)
Notes Payable	(28,118,043)
Capital Leases	(1,929,258)
Compensated Absences	(7,437,292)
Net Pension Liability	(227,647,120)
Other Postemployment Benefits	<u>(42,865,052)</u>
	<u>(407,162,021)</u>

Net Position of Governmental Activities \$ (112,371,853)

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
Revenues	\$ 109,500,646	\$ 3,091	\$ 70,120	\$ 109,573,857
Local Sources	50,801,726	-	-	50,801,726
State Sources	12,160,852	-	-	12,160,852
Federal Sources	-	-	-	-
Total Revenues	<u>172,463,224</u>	<u>3,091</u>	<u>70,120</u>	<u>172,536,435</u>
Expenditures	62,833,235	-	-	62,833,235
Regular Programs	27,938,900	-	-	27,938,900
Special Programs	2,495,640	-	-	2,495,640
Vocational Programs	1,301,628	-	-	1,301,628
Other Instructional Programs	6,485,192	-	-	6,485,192
Pupil Personnel Services	2,936,634	-	-	2,936,634
Instructional Staff Services	8,091,992	-	-	8,091,992
Administrative Services	1,929,423	-	-	1,929,423
Pupil Health Services	1,507,782	-	-	1,507,782
Business Services	15,351,154	-	-	15,351,154
Operation and Maintenance of Plant	-	-	-	-
Facilities Acquisition, Construction and Improvement Services	8,302,215	3,844,230	-	8,302,215
Student Transportation Services	5,068,688	-	-	5,068,688
Central and Other Support Services	2,565,600	-	43,713	2,609,313
Student Activities and Athletics	95,146	-	-	95,146
Community Services	-	-	11,050	11,050
Scholarships Awarded	185,880	-	-	185,880
Refund of Prior Year Revenues	17,035,132	27,777,805	-	44,812,937
Debt Service	-	-	-	-
Total Expenditures	<u>164,124,241</u>	<u>31,622,035</u>	<u>54,763</u>	<u>195,801,039</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,338,983</u>	<u>(31,618,944)</u>	<u>15,357</u>	<u>(23,264,604)</u>
Other Financing Sources (Uses)	(10,000,000)	10,000,000	-	-
Interfund Transfers In/(Out)	77,942	-	-	77,942
Sale of Capital Assets	-	26,249,000	-	26,249,000
Issuance of Refunding Notes	-	1,669,341	-	1,669,341
Note Issuance Premium	1,183,322	-	-	1,183,322
Issuance of Capital Leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>(8,738,736)</u>	<u>37,918,341</u>	<u>-</u>	<u>29,179,605</u>
Net Change in Fund Balances	(399,753)	6,299,397	15,357	5,915,001
Fund Balances at Beginning of Year, Restated	49,144,943	13,378,127	501,356	63,024,426
Fund Balances at End of Year	<u>\$ 48,745,190</u>	<u>\$ 19,677,524</u>	<u>\$ 516,713</u>	<u>\$ 68,939,427</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2021

Net Changes in Fund Balances - Total Governmental Funds \$ 5,915,001

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	2,473,404
Depreciation	<u>(10,513,281)</u>
	<u>(8,039,877)</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.

(613)

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.

(290,860)

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).

235,698

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	299,286
Insurance Provision	347,340
OPEB Plan Expense	(2,033,632)
Pension Plan Expense	<u>(934,747)</u>
	<u>(2,321,753)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to Governmental Funds, while the repayment of the principal long-term debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on net position. Also, Governmental Funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Issuance of Refunding Notes	(26,249,000)
Repayment of Bond Principal	38,527,030
Amortization of Bond Discounts, Premiums and Refunding Loss	(2,809,132)
Repayment on Note Principal	30,978
Repayment of Capital Lease Obligations	1,432,882
Issuance of Capital lease Obligations	<u>(1,183,322)</u>
	<u>9,749,436</u>

Change in Net Position of Governmental Activities \$ 5,247,032

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2021

	Enterprise Fund
	Food Service Fund
Assets	
Cash and Cash Equivalents	\$ 95,302
Due from Other Governments	309,854
Inventories	204,531
Total Current Assets	609,687
Capital Assets, Net	159,945
Total Assets	769,632
Deferred Outflows of Resources	
Deferred Outflows of Resources - Pension Activity	918,938
Deferred Outflows of Resources - OPEB Activity	55,307
Total Deferred Outflows of Resources	974,245
Liabilities	
Accounts Payable	122,117
Unearned Revenue	21,849
Due to Other Funds	213,960
Compensated Absences	245,575
Long-Term Liabilities	
Net Pension Liability	5,597,880
Other Postemployment Benefits	604,253
Total Liabilities	6,805,634
Deferred Inflows of Resources	
Deferred Inflows of Resources - Pension Activity	238,128
Deferred Inflows of Resources - OPEB Activity	131,180
Total Deferred Inflows of Resources	369,308
Net Position	
Net Investment in Capital Assets	159,945
Unrestricted	(5,591,010)
Total Net Position	\$ (5,431,065)

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUND
 YEAR ENDED JUNE 30, 2021

	Enterprise Fund
	Food Service Fund
Operating Revenues	
Food Service Revenue	\$ 27,087
Operating Expenses	
Personnel	2,825,880
Operating	199,843
Purchased Services	911,759
Depreciation	32,700
Total Operating Expenses	3,970,182
Operating Loss	(3,943,095)
Nonoperating Revenues	
Earnings on Investments	593
Contributions	16,250
State Sources	454,491
Federal Sources	3,434,649
Total Nonoperating Revenues	3,905,983
Change in Net Position	(37,112)
Net Position at Beginning of Year	(5,393,953)
Net Position at End of Year	\$ (5,431,065)

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2021

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash Received from Users	\$ 43,798
Cash Payments to Employees for Services	(2,801,355)
Cash Payments to Suppliers for Goods and Services	(1,388,183)
Net Cash Used By Operating Activities	(4,145,740)
Cash Flows From Noncapital Financing Activities	
State Sources	465,557
Federal Sources	3,472,771
Net Cash Provided by Noncapital Financing Activities	3,938,328
Cash Flows From Investing Activities	
Interest Received	593
Contributions Received	16,250
Net Cash Provided By Investing Activities	16,843
Net Decrease In Cash and Cash Equivalents	(190,569)
Cash and Cash Equivalents At Beginning Of Year	285,871
Cash and Cash Equivalents at End of Year	\$ 95,302
Reconciliation of Operating Loss To Net Cash Used By Operating Activities	
Operating Loss	\$ (3,943,095)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	32,700
Donated Foods	196,532
Pension Expense	22,986
OPEB Expense	38,359
(Increase) Decrease in	
Other Receivables	16,711
Inventories	(79,247)
Increase (Decrease) in	
Due to Other Funds	(347,938)
Compensated Absences	(36,820)
Accounts Payable	(45,928)
Net Cash Used By Operating Activities	\$ (4,145,740)
Supplemental Disclosures	
Noncash Activities	
Donated Foods	196,532

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	<u>Custodial Funds</u>
	Student Activities
Assets	
Cash and Cash Equivalents	\$ 74,802
Due from School District	27,119
Total Assets	101,921
Liabilities	
Accounts Payable	4,177
Total Liabilities	4,177
Net Position	\$ 97,744

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED JUNE 30, 2021

	Custodial Funds
	Student Activities
Additions	
Student Activities Fees	\$ 42,224
Investment Income	189
Total Additions	42,413
Deductions	
Student Activities	39,928
Scholarships Paid	500
Total Deductions	40,428
Change in Net Position	1,985
Net Position At Beginning of Year, as Restated	95,759
Net Position At End of Year	\$ 97,744

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the East Stroudsburg Area School District (the "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 District's accounting policies are described below.

School District

The District operates six elementary schools, two intermediate schools and two high schools (the "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. The District is a unit established, organized and empowered by the Commonwealth of Pennsylvania (the "Commonwealth") 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, 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 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 the District, between the ages of 6 and 21 years, who may attend. In order to establish, enlarge, equip, furnish, operate and maintain any schools herein provided, or to pay any school's indebtedness which the School District is required to pay, or to pay any indebtedness that may at any time hereafter be created by the School District, the Board of School Directors is vested with all the necessary authority and power annually to levy and collect the necessary taxes required and granted by the legislature, in addition to the annual state appropriation, and is vested with all necessary power and authority to comply with and carry out any or all of the provisions of the Public School Code of 1949.

Administration

The Superintendent of the Schools shall be the executive officer of the Board of School Directors and, in that capacity shall administer the School District in conformity with Board of School Director's 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 the business office, is in the best interests of the School District. The Business Manager is directly responsible to the Superintendent.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 District. The District is not a component unit of another reporting entity nor does it have any component units.

Joint Ventures

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

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

Basis of Presentation and Accounting

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for Fiduciary Funds. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School District and for each function or program of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 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 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 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 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 District finances and meets the cash flow needs of its proprietary activities.

Fiduciary Trust Funds are reported using the economic resources measurement focus.

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

Fund Accounting

The 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 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 District are grouped into the categories governmental, proprietary and fiduciary.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 Activities Fund - The Special Activities 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 *Concession and Special Activities* are accounted for in this fund type.

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

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

Custodial Funds - The Custodial 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 custodial relationship with the student activity organizations. Accordingly, receipts and disbursements of the Custodial Funds are not included in the revenues and expenditures of the School District, but shown on the Fiduciary Funds statements.

Cash and Cash Equivalents

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition and no restrictions on withdrawal.

Investments

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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 and site improvements	5-40
Furniture, fixtures, equipment and vehicles	3-20

Provision for Insurance Reserve

The School District participates in an insurance pool for employee health. The excess deposits have been recorded as a long-term receivable in the governmental activities column of the government-wide statement of net position.

Long-Term Obligations

In the government-wide financial statements and the Proprietary Fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Fund statement of net

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Obligations (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 two items that qualify for reporting in this category. They are the 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. 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 four 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 fourth item, deferred amounts on refunding, is the 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 inflow related to OPEB activity is the result of changes in assumptions, changes in proportions, and the difference between actual employer contributions and the School District's proportionate share of total contributions. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Use of Estimates

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

Fund Balance and GASB Statement No. 54

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

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

The Board of School Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed. The details of the fund balances are included in the Governmental Funds balance sheet (page 14). Restricted funds are used first as appropriate, followed by committed resources and then assigned resources, to the extent that expenditure authority has been budgeted by the Board of School

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance and GASB Statement No. 54 (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. 84, *Fiduciary Activities*. The adoption of this Statement changed the presentation of the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position as well as resulted in a restatement of governmental funds balance and of governmental activities and custodial net position.

The District adopted the provisions of GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The adoption of this Statement has no effect on previously reported amounts.

The District adopted the provisions of GASB 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*. The adoption of this Statement has no effect on previously reported amounts.

The District adopted the provisions of GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. The adoption of this Statement has no effect on previously reported amounts.

Pending Changes in Accounting Principles

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 year 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. 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.

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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, 2021, the carrying amount of the District's deposits was \$13,912,456 and the bank balance was \$14,832,351. Of the bank balance, \$749,994 was covered by federal depository insurance, and \$14,080,752 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, 2021, 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	\$ 63,566,524	\$ 63,566,524	\$ -
Certificates of Deposit	132,395	-	132,395
	<u>\$ 63,698,919</u>	<u>\$ 63,566,524</u>	<u>\$ 132,395</u>

A portion of the School District's investments is in the Pennsylvania School District Liquid Asset Fund (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, 2021, is \$63,566,524. 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, 2021, 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 \$132,395 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, 2021.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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 2,844,836,461 combined for Monroe County 2,650,290,951 and Pike County for 194,545,510. The tax rate for the year was \$30.72 mills per \$1,000 of assessed valuation for Monroe County and \$123.66 mills per \$1,000 of assessed valuation for Pike 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 January 1.

NOTE 4 RECEIVABLES

Receivables at June 30, 2021, 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	\$ 14,494,455	\$ -
Other Taxes	102,859	-
Federal Subsidies	8,961,086	210,505
State Subsidies	2,423,625	44,749
Other Governments	232,010	-
Other Revenue	319,902	54,600
	<u>\$ 26,533,937</u>	<u>\$ 309,854</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of June 30, 2021, is as follows:

Due to/from Other Funds

Receivable Fund	Payable Fund	Amount
Capital Project Fund	General Fund	\$ 10,000,000
Special Activities Fund	General Fund	11,442
Scholarships Fund	General Fund	52,554
General Fund	Capital Project Fund	26,501
General Fund	Food Service Fund	213,960
		\$ 10,304,457

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 Activities Fund, and Scholarships Fund are for fees and other expenses.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 6 CAPITAL ASSETS

Capital assets balances and activity for the year ending June 30, 2021, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 5,198,539	\$ -	\$ -	\$ 5,198,539
Construction in Progress	<u>8,354,746</u>	<u>906,058</u>	<u>(9,006,547)</u>	<u>254,257</u>
Total Capital Assets Not Being Depreciated	<u>13,553,285</u>	<u>906,058</u>	<u>(9,006,547)</u>	<u>5,452,796</u>
Capital Assets Being Depreciated				
Site Improvements	15,279,085	15,512	-	15,294,597
Buildings and Building Improvements	251,093,756	9,017,602	-	260,111,358
Furniture and Equipment	<u>34,653,097</u>	<u>1,540,779</u>	<u>(1,927,383)</u>	<u>34,266,493</u>
Total Capital Assets Being Depreciated	<u>301,025,938</u>	<u>10,573,893</u>	<u>(1,927,383)</u>	<u>309,672,448</u>
Accumulated Depreciation				
Site Improvements	(10,397,955)	(509,862)	-	(10,907,817)
Buildings and Building Improvements	(102,301,949)	(6,767,337)	-	(109,069,286)
Furniture and Equipment	<u>(20,120,261)</u>	<u>(3,236,082)</u>	<u>1,926,770</u>	<u>(21,429,573)</u>
Total Accumulated Depreciation	<u>(132,820,165)</u>	<u>(10,513,281)</u>	<u>1,926,770</u>	<u>(141,406,676)</u>
Total Capital Assets Being Depreciated, Net	<u>168,205,773</u>	<u>60,612</u>	<u>(613)</u>	<u>168,265,772</u>
Governmental Activities Capital Assets, Net	<u>181,759,058</u>	<u>966,670</u>	<u>(9,007,160)</u>	<u>173,718,568</u>
Business-Type Activities				
Capital Assets Being Depreciated				
Furniture and Equipment	590,405	-	-	590,405
Accumulated Depreciation	<u>(397,760)</u>	<u>(32,700)</u>	<u>-</u>	<u>(430,460)</u>
Business-Type Activities Capital Assets, Net	<u>192,645</u>	<u>(32,700)</u>	<u>-</u>	<u>159,945</u>
Total Capital Assets, Net	<u>\$ 181,951,703</u>	<u>\$ 933,970</u>	<u>\$ (9,007,160)</u>	<u>\$ 173,878,513</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 6 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities as follows:

Regular Programs	\$ 6,866,503
Special Programs	17,498
Vocational Programs	1,058
Other Instructional Programs	4,685
Pupil Personnel Services	116
Instructional Staff Services	4,906
Administrative Services	4,665
Pupil Health Services	136
Business Services	3,585
Operation and Maintenance of Plant	1,222,351
Student Transportation Services	1,240,789
Central and Other Support Services	1,039,638
Student Activities and Athletics	107,351
	<u>\$10,513,281</u>

NOTE 7 LONG-TERM DEBT

Descriptions of debt outstanding as of June 30, 2021, 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. 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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 7 LONG-TERM DEBT (CONTINUED)

General Obligation Bonds - Series of 2014

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

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.

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.

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.

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.

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.

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 7 LONG-TERM DEBT (CONTINUED)

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.

General Obligation Notes - Series 2020

On October 29, 2020, the School District issued \$16,250,000 General Obligation Notes, Series 2020. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bond Series 2013, 2014 AA, and 2015 and to pay the costs in connection with the issuance of the note. The note matures in 2028 at varying interest rates. The refunding resulted in an economic gain of \$1,028,277. 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 \$1,142,222. 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 Notes - Series 2021

On June 21, 2021, the School District issued \$9,999,000 General Obligation Note, Series 2021. Proceeds of this note issue will be used to partially refund the School District's outstanding General Obligation Bond Series 2016 and Series 2016 A and to pay the costs in connection with the issuance of the note. The note matures in 2031 at 1.490%. The refunding resulted in an economic gain of \$349,078. 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 \$486,779. This amount is included in deferred inflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

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

General Obligation Bonds and Notes			
Year Ending June 30,	Principal	Interest	Totals
2022	\$ 9,132,054	\$ 3,625,672	\$ 12,757,726
2023	9,227,647	3,222,508	12,450,155
2024	9,609,241	2,770,642	12,379,883
2025	10,181,061	2,284,494	12,465,555
2026	10,722,654	1,782,526	12,505,180
2027 to 2031	43,826,778	2,776,730	46,603,508
2032 to 2036	195,000	8,644	203,644
2037 to 2041	20,000	1,500	21,500
	<u>\$ 92,914,435</u>	<u>\$16,472,716</u>	<u>\$ 109,387,151</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 7 LONG-TERM DEBT (CONTINUED)

Loans from Direct Borrowing			
Year Ending June 30,	Principal	Interest	Totals
2022	\$ 1,245,000	\$ 572,664	\$ 1,817,664
2023	2,439,000	564,657	3,003,657
2024	2,608,000	492,930	3,100,930
2025	2,607,000	418,707	3,025,707
2026	2,643,000	342,713	2,985,713
2027 to 2031	14,707,000	627,225	15,334,225
	<u>\$ 26,249,000</u>	<u>\$ 3,018,896</u>	<u>\$ 29,267,896</u>

Total Outstanding Debt			
Year Ending June 30,	Principal	Interest	Totals
2022	\$ 10,377,054	\$ 4,198,336	\$ 14,575,390
2023	11,666,647	3,787,165	15,453,812
2024	12,217,241	3,263,572	15,480,813
2025	12,788,061	2,703,201	15,491,262
2026	13,365,654	2,125,239	15,490,893
2027 to 2031	58,533,778	3,403,955	61,937,733
2032 to 2036	195,000	8,644	203,644
2037 to 2041	20,000	1,500	21,500
	<u>\$ 119,163,435</u>	<u>\$ 19,491,612</u>	<u>\$ 138,655,047</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	\$ 5,912,014
Accumulated Depreciation	(3,032,321)
	<u>\$ 2,879,693</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 7 LONG-TERM DEBT (CONTINUED)

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 1,066,615
2023	608,361
2024	304,463
Amount Representing Interest	<u>(50,181)</u>
Present Value of Minimum Lease Payments	<u>\$ 1,929,258</u>

Debt Payments

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

NOTE 8 CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2021, was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances June 30, 2021</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Notes:					
Series of 2006	\$ 382,438	\$ -	\$ (30,978)	\$ 351,460	\$ 30,950
Series 2020	-	16,250,000	-	16,250,000	1,195,000
Series 2021	-	9,999,000	-	9,999,000	50,000
Total General Obligation Notes	<u>382,438</u>	<u>26,249,000</u>	<u>(30,978)</u>	<u>26,600,460</u>	<u>1,275,950</u>
Deferred amounts					
Premium/Discount	-	1,669,341	(151,758)	1,517,583	-
Total General Obligation Notes, Net	<u>382,438</u>	<u>27,918,341</u>	<u>(182,736)</u>	<u>28,118,043</u>	<u>1,275,950</u>
General Obligation Bonds:					
Series A 2010 QSCB	664,343	-	(59,518)	604,825	75,937
Series D 2011 QZAB	314,662	-	(22,512)	292,150	29,167
Series 2013	6,835,000	-	(6,835,000)	-	-
Series 2014	4,936,000	-	(2,155,000)	2,781,000	2,291,000
Series 2014AA	6,720,000	-	(6,720,000)	-	-
Series 2015	6,510,000	-	(6,510,000)	-	-
Series 2016	8,895,000	-	(8,580,000)	315,000	155,000
Series 2016A	2,465,000	-	(2,290,000)	175,000	145,000
Series 2017	7,000,000	-	(70,000)	6,930,000	70,000
Series 2017A	1,660,000	-	(105,000)	1,555,000	115,000
Series 2017AA	60,845,000	-	(5,170,000)	55,675,000	6,210,000
Series 2017AAA	16,075,000	-	(5,000)	16,070,000	5,000
Series 2019	8,170,000	-	(5,000)	8,165,000	5,000
Total General Obligation Bonds	<u>131,090,005</u>	<u>-</u>	<u>(38,527,030)</u>	<u>92,562,975</u>	<u>9,101,104</u>
Deferred amounts					
Premium/Discount	7,146,886	-	(1,792,665)	5,354,221	-
Total General Obligation Bonds, Net	<u>138,236,891</u>	<u>-</u>	<u>(40,319,695)</u>	<u>97,917,196</u>	<u>9,101,104</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 8 CHANGES IN LONG-TERM LIABILITIES

	Balance July 1, 2020	Additions	Reductions	Balances June 30, 2021	Due Within One Year
Other					
Capital Leases	\$ 2,178,818	\$ 1,183,322	\$ (1,432,882)	\$ 1,929,258	\$ 1,038,133
Accrued Compensated Absences	7,672,990	-	(235,698)	7,437,292	-
Net Pension Liability	215,377,824	12,269,296	-	227,647,120	-
Other Postemployment Benefits	41,342,773	1,522,279	-	42,865,052	-
Total Other	<u>266,572,405</u>	<u>14,974,897</u>	<u>(1,668,580)</u>	<u>279,878,722</u>	<u>1,038,133</u>
Total Governmental Activities	<u>\$ 405,191,734</u>	<u>\$ 41,223,897</u>	<u>\$ (42,019,253)</u>	<u>\$ 404,396,378</u>	<u>\$ 11,415,187</u>

	Balances July 1, 2020	Additions	Reductions	Balances June 30, 2021	Due Within One Year
Business-Type Activities					
Accrued Compensated Absences	\$ 282,395	\$ -	\$ (36,820)	\$ 245,575	\$ -
Net Pension Liability	5,296,176	301,704	-	5,597,880	-
Other Postemployment Benefits	728,084	-	(123,831)	604,253	-
Total Business-Type Activities	<u>\$ 6,306,655</u>	<u>\$ 301,704</u>	<u>\$ (160,651)</u>	<u>\$ 6,447,708</u>	<u>\$ -</u>

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, 2021, deferred inflow of resources consisted of delinquent taxes receivable of \$11,255,517.

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 PSERS all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 10 PENSION PLAN (CONTINUED)

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

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

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

Contributions

Members Contributions

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 10 PENSION PLAN (CONTINUED)

Employer Contributions

The School District's contractually required contribution rate for the fiscal year ended June 30, 2021, was 33.69% of covered payroll (33.27% for 2020) which includes .18% 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 \$22,437,091 for the year ended June 30, 2021.

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

At June 30, 2021, the School District reported a liability of \$233,245,000 for its proportionate share of the net pension liability. Of that, \$227,647,120 was for governmental type activities and \$5,597,880 was business-type activities. The net pension liability was measured as of June 30, 2020, 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, 2019 to June 30, 2020.

The District's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2020, the District's proportion was 0.4737 percent, which was an increase of 0.0020 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$23,394,824. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental Activities		
Difference Between Expected and Actual Experience	\$ 595,360	\$ 5,455,840
Net Difference Between Projected and Actual		
Investment Earnings	10,004,976	-
Changes in Proportions	4,871,216	4,228,032
Contributions Subsequent to the Measurement Date	21,898,601	-
	\$ 37,370,153	\$ 9,683,872
Business-Type Activities		
Difference Between Expected and Actual Experience	\$ 14,640	\$ 134,160
Net Difference Between Projected and Actual		
Investment Earnings	246,024	-
Changes in Proportions	119,784	103,968
Contributions Subsequent to the Measurement Date	538,490	-
	\$ 918,938	\$ 238,128

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 10 PENSION PLAN (CONTINUED)

The \$22,437,091 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, 2020. 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
2022	\$ (1,343,547)	\$ (33,038)
2023	455,865	11,210
2024	3,331,366	81,919
2025	3,343,996	82,229
	<u>\$ 5,787,680</u>	<u>\$ 142,320</u>

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, 2019 actuarial valuation to June 30, 2020, 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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 10 PENSION PLAN (CONTINUED)

Asset Class	Allocation	Long-Term Expected Real Rate of Return
Global public equity	15%	5.2%
Private equity	15%	7.2%
Fixed income	36%	1.1%
Commodities	8%	1.8%
Absolute return	10%	2.5%
Infrastructure/MLPs	6%	5.7%
Real estate	10%	5.5%
Risk parity	8%	3.3%
Cash	6%	-1.0%
Financing (LIBOR)	-14%	-0.7%
	<u>100%</u>	

For the year ended June 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.12%.

Discount Rate - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School District's Proportionate Share of the Net Pension Liability	<u>\$288,574,000</u>	<u>\$233,245,000</u>	<u>\$186,374,000</u>

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

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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS

Health Insurance Premium Assistance Program

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

Premium Assistance Eligibility Criteria

Retirees of the PSERS 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, 2020 there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions

The District's contractually required contribution rate for fiscal year ended June 30, 2021 was 0.82% 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 \$547,162 for the year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$10,240,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the PSERS total OPEB liability as of June 30, 2019 to June 30, 2020. The District'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 0.4737 percent, which was an increase of 0.0020 percent from its proportion measured as of June 30, 2019.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

For the year ended June 30, 2021, the School recognized OPEB expense of \$475,650. At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental Activities		
Difference Between Expected and Actual Experience	\$ 91,744	\$ -
Changes in Assumptions	406,992	219,600
Net Difference Between Projected and Actual		
Investment Earnings	17,568	-
Changes in Proportions	305,488	433,344
Contributions Subsequent to the Measurement Date	534,030	-
	\$1,355,822	\$ 652,944
Business-Type Activities		
Difference Between Expected and Actual Experience	\$ 2,256	\$ -
Changes in Assumptions	10,008	5,400
Net Difference Between Projected and Actual		
Investment Earnings	432	-
Changes in Proportions	7,512	10,656
Contributions Subsequent to the Measurement Date	13,132	-
	\$ 33,340	\$ 16,056

\$547,162 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, 2021. 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
2022	\$ 19,992	\$ 492
2023	18,580	457
2024	17,323	426
2025	58,148	1,430
2026	37,129	913
Thereafter	17,676	434
	\$ 168,848	\$ 4,152

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

Actuarial Assumptions

The total OPEB liability as of June 30, 2020 was determined by rolling forward the PSERS' total OPEB liability as of the June 30, 2019 actuarial valuation to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 2.66% - 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, 2018 determined the employer contribution rate for fiscal year 2020.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

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

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	50.3%	-1.0%
US Core Fixed Income	46.5%	-0.1%
Non-US Developed Fixed	3.2%	-0.1%
	<u>100%</u>	

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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, 2020.

Discount rate

The discount rate used to measure the total OPEB liability was 2.66%. 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 2.66% which represents the S&P 20 year Municipal Bond Rate at June 30, 2021, 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, 2020, 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, 2020, 93,693 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2020, 688 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, 2020, 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	\$ 10,238,000	\$ 10,240,000	\$ 10,241,000

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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 (1.66 percent) or higher (3.66 percent) than the current discount rate:

	1% Decrease	Current Rates 2.66%	1% Increase
The School's net OPEB liability	\$ 11,675,000	\$ 10,240,000	\$ 9,051,000

OPEB plan fiduciary net position.

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN

Plan Description

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

Plan Membership

At July 1, 2020, plan membership consisted of the following:

Active Plan Members	1,202
Retired Members	56
	1,258

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, 2021 benefit payments paid as they came due were \$779,331.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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:

Discount Rate – 1.86% Based on S&P Municipal Bond 20 Year High Grade Rate at July 1, 2020.

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

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

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

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

Disability – No disability was assumed.

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

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

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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 –5.5% in 2020 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.

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

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

Participant Data – Based on census information as of July 2020. Due to the timing of school district turnover, the data is believed to be representative of the population for the 2020-2021 school year.

Changes in Assumptions - In the 2020 actuarial valuation, the discount rate changed from 3.36% to 1.86%. 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 (0.86%) or 1-percentage-point higher (2.86%) than the current discount rate:

	1% Decrease	Current Rates 1.86%	1% Increase
The School's net OPEB liability	<u>\$ 35,590,888</u>	<u>\$ 33,229,305</u>	<u>\$ 30,945,767</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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>\$ 29,387,683</u>	<u>\$ 33,229,305</u>	<u>\$ 37,758,411</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2021, the School recognized OPEB expense of \$2,143,503. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Governmental Activities		
Difference Between Expected and Actual Experience	\$ 201,674	\$ 1,096,833
Changes in Assumptions	1,282,588	744,305
Contributions Subsequent to the Measurement Date	749,928	-
	<u>\$ 2,234,190</u>	<u>\$ 1,841,138</u>
Business-Type Activities		
Difference Between Expected and Actual Experience	\$ 798	\$ 107,165
Changes in Assumptions	21,169	7,959
	<u>\$ 21,967</u>	<u>\$ 115,124</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

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

\$749,928 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, 2021. 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
2022	\$ (1,476)	\$ (6,622)
2023	(1,476)	(6,622)
2024	(1,476)	(6,622)
2025	(1,476)	(6,622)
2026	(1,476)	(6,622)
Thereafter	(349,496)	(60,047)
	<u>\$ (356,876)</u>	<u>\$ (93,157)</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 RISKS AND UNCERTAINTIES

As the effects of the Coronavirus pandemic continue to evolve and are dependent upon future developments, the impact of the Coronavirus on the District's operations and financial results are uncertain at this time.

NOTE 15 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 2020-2021 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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

NOTE 15 RISK MANAGEMENT (CONTINUED)

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, 2021.

NOTE 16 FUND BALANCES

As of June 30, 2021, fund balances are composed of the following:

	General Fund	Capital Projects Fund	Special Activities Fund	Scholarships Fund	Total Governmental Funds
Nonspendable					
Prepaid Expenditures	\$ 31,401	\$ -	\$ -	\$ -	\$ 31,401
Restricted					
Capital Projects	-	9,677,524	-	-	9,677,524
Special Activities	-	-	322,884	-	322,884
Scholarships	-	-	-	193,829	193,829
Committed					
Capital Projects	-	10,000,000	-	-	10,000,000
Future Retirement Benefits	18,000,000	-	-	-	18,000,000
Future Healthcare Costs	6,000,000	-	-	-	6,000,000
Assigned					
To Balance the 2021-2022 Budget	4,528,817	-	-	-	4,528,817
Future Budget Expenditures	5,000,000	-	-	-	5,000,000
Future Educational Programs	6,000,000	-	-	-	6,000,000
Unassigned	9,184,972	-	-	-	9,184,972
Total Fund Balance	\$48,745,190	\$19,677,524	\$ 322,884	\$ 193,829	\$68,939,427

NOTE 17 RESTATEMENTS

The following restatements were necessary to reflect the adoption of the provisions of GASB Statement No. 84, *Fiduciary Activities* in which the District changed its classification and presentation of custodial funds in its governmental and fiduciary fund financial statements.

	Governmental Activities	Nonmajor Funds	Custodial Funds
Net Position/Fund Balance, as previously stated	\$ (117,852,814)	\$ 267,427	\$ -
Understatement due to change in Custodial Funds	233,929	233,929	95,759
Net Position/Fund Balance, as restated	<u>\$ (117,618,885)</u>	<u>\$ 501,356</u>	<u>\$ 95,759</u>

NOTE 18 SUBSEQUENT EVENTS

The District has evaluated all subsequent events through November 4, 2021, the date the financial statements were available to be issued. There have been no events that require disclosure.

REQUIRED
SUPPLEMENTARY
INFORMATION

EAST STROUDSBURG AREA SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local sources	\$ 104,042,108	\$ 104,042,108	\$ 109,500,646	\$ 5,458,538
State sources	47,828,977	47,828,977	50,801,726	2,972,749
Federal sources	6,783,207	6,783,207	12,160,852	5,377,645
Total Revenues	<u>158,654,292</u>	<u>158,654,292</u>	<u>172,463,224</u>	<u>13,808,932</u>
Expenditures				
Regular Programs	59,854,548	62,150,516	62,833,235	(682,719)
Special Programs	28,982,557	28,433,559	27,938,900	494,659
Vocational Programs	2,967,954	2,988,105	2,495,640	492,465
Other Instructional Programs	1,073,078	1,520,869	1,301,628	219,241
Pupil Personnel Services	7,399,154	6,486,544	6,485,192	1,352
Instructional Staff Services	2,697,356	2,939,509	2,936,634	2,875
Administrative Services	8,137,272	8,254,824	8,091,992	162,832
Pupil Health Services	1,946,606	1,931,206	1,929,423	1,783
Business Services	1,653,135	1,611,099	1,507,782	103,317
Operation and Maintenance of Plant	15,547,295	15,351,138	15,351,154	(16)
Student Transportation Services	9,576,457	8,367,337	8,302,215	55,122
Central and Other Support Services	4,662,611	5,085,122	5,068,688	16,434
Student Activities and Athletics	3,151,784	2,585,347	2,565,600	19,747
Community Services	119,476	95,146	95,146	-
Refund of Prior Year Revenues	260,000	260,000	185,880	74,120
Debt Service	17,256,342	17,235,304	17,035,132	200,172
Total Expenditures	<u>165,285,625</u>	<u>165,285,625</u>	<u>164,124,241</u>	<u>1,161,384</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(10,000,000)	(10,000,000)
Issuance of capital leases	-	-	1,183,322	1,183,322
Sale of Capital Assets	125,000	125,000	77,942	(47,058)
Proceeds from bond issuance	1,325,426	1,325,426	-	(1,325,426)
Total Other Financing Sources (Uses)	<u>1,450,426</u>	<u>1,450,426</u>	<u>(8,738,736)</u>	<u>(10,189,162)</u>
Net Change in Fund Balance	(5,180,907)	(5,180,907)	(399,753)	4,781,154
Fund Balance at Beginning of Year, Restated	49,144,943	49,144,943	49,144,943	-
Fund Balance at End of Year	<u>\$ 43,964,036</u>	<u>\$ 43,964,036</u>	<u>\$ 48,745,190</u>	<u>\$ 4,781,154</u>

See accompanying notes to the budgetary comparison schedule.

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EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE BUDGETARY COMPARISION SCHEDULE
 YEAR ENDED JUNE 30, 2021

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 2020-2021 budget transfers.

NOTE 2 COMPLIANCE

Excess of Expenditures Over Appropriations

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess %</u>
<u>General Fund:</u>			
Regular Programs	\$62,150,516	\$62,833,235	1.09%
Operation and Maintenance of Plant	\$15,351,138	\$15,351,154	0.00%
Transfers Out	\$ -	\$10,000,000	100.00%

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, 2020	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	0.4737%	0.4717%	0.4536%	0.4655%	0.4979%	0.4816%	0.4727%			
District's proportionate share of the net pension liability	\$ 233,245,000	\$ 220,674,000	\$ 217,751,000	\$ 229,903,000	\$ 246,743,000	\$ 208,606,000	\$ 187,098,000			
District's covered payroll	\$ 66,520,204	\$ 65,053,554	\$ 61,082,533	\$ 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	350.64%	339.22%	356.49%	370.96%	382.66%	336.63%	310.19%			
Plan fiduciary net position as a percentage of the total pension liability	54.32%	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, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$ 22,437,091	\$ 22,130,335	\$ 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	22,437,091	22,130,335	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	66,837,768	\$ 66,520,204	\$ 65,053,554	\$ 61,082,533	\$ 61,975,884	\$ 64,481,384	\$ 61,968,592	\$ 60,318,006
Contributions as a percentage of covered payroll	33.57%	33.27%	32.47%	35.09%	31.01%	27.65%	25.46%	20.62%

* 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		
	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability			
Service cost	\$ 1,779,419	\$ 1,787,136	\$ 1,727,780
Interest	1,122,109	963,757	944,768
Changes of assumptions	392,649	(919,432)	28,867
Differences between expected and actual experience	(1,324,398)	-	278,399
Benefit payments	<u>(779,331)</u>	<u>(755,642)</u>	<u>(1,032,654)</u>
Net change in total OPEB liability	1,190,448	1,075,819	1,947,160
Total OPEB liability - beginning	<u>32,038,857</u>	<u>30,963,038</u>	<u>29,015,878</u>
Total OPEB liability - ending	<u>\$ 33,229,305</u>	<u>\$ 32,038,857</u>	<u>\$ 30,963,038</u>
Covered payroll	\$ 62,147,012	\$ 57,904,669	\$ 57,904,669
District's total OPEB liability as a percentage of covered payroll	53.47%	55.33%	53.47%

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Changes of Assumptions

- The discount rate changed from 2.79% to 2.66% in 2020
- The discount rate changed from 2.98% to 2.79% 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.

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, 2020	June 30, 2019	June 30, 2018
District's proportion of the net OPEB liability	0.4737%	0.4717%	0.4536%
District's proportionate share of the net OPEB liability	\$ 10,240,000	\$ 10,032,000	\$ 9,457,000
District's covered payroll	\$ 66,520,204	\$ 65,053,554	\$ 61,082,533
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	15.39%	15.42%	15.48%
Plan fiduciary net position as a percentage of the total OPEB liability	5.56%	5.56%	5.56%

* 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, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Contractually determined contribution	\$ 547,162	\$ 558,000	\$ 540,000	\$ 507,000	\$ 503,000
Contributions in relation to the contractually determined contribution	<u>547,162</u>	<u>558,000</u>	<u>540,000</u>	<u>507,000</u>	<u>503,000</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 66,837,768	\$ 66,520,204	\$ 65,053,554	\$ 61,082,533	\$ 61,975,884
Contributions as a percentage of covered payroll	0.82%	0.84%	0.83%	0.83%	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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SUPPLEMENTARY
INFORMATION

EAST STROUDSBURG AREA SCHOOL DISTRICT
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Scholarship Funds	Special Activities Funds	Total Nonmajor Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 50,613	\$ 271,367	\$ 321,980
Investments	90,687	41,708	132,395
Due from Other Funds	52,554	11,442	63,996
Total Assets	\$ 193,854	\$ 324,517	\$ 518,371
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 25	\$ 857	\$ 882
Other Current Liabilities	-	776	776
Total Liabilities	25	1,633	1,658
 Fund Balances			
Restricted	193,829	322,884	516,713
Total Fund Balances	193,829	322,884	516,713
Total Liabilities & Fund Balances	\$ 193,854	\$ 324,517	\$ 518,371

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

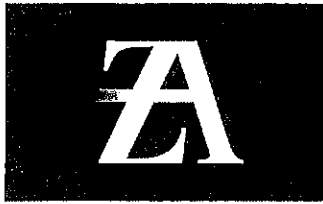
	Scholarship Funds	Special Activities Funds	Total Nonmajor Governmental Funds
Revenues			
Local Sources	\$ 11,070	\$ 59,050	\$ 70,120
Total Revenues	<u>11,070</u>	<u>59,050</u>	<u>70,120</u>
Expenditures			
Student Activities and Athletics	-	43,713	43,713
Scholarships Awarded	11,050	-	11,050
Total Expenditures	<u>11,050</u>	<u>43,713</u>	<u>54,763</u>
Excess of Revenues Over Expenditures	<u>20</u>	<u>15,337</u>	<u>15,357</u>
Net Change in Fund Balances	20	15,337	15,357
Fund Balances at Beginning of Year, Restated	<u>193,809</u>	<u>307,547</u>	<u>501,356</u>
Fund Balances at End of Year	<u>\$ 193,829</u>	<u>\$ 322,884</u>	<u>\$ 516,713</u>

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

SINGLE
AUDIT
SUPPLEMENT

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Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Stroudsburg Area School District ("the District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 2021.

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

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Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

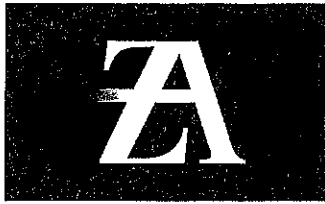
Purpose of this Report

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

ZELENKOSKE AXELROD LLC

Jamison, Pennsylvania
November 4, 2021



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, 2021. 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.

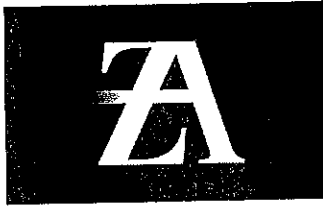
Auditor's Responsibility

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, 2021.



Zelenkofske Axlerod 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.

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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
November 4, 2021

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Source	Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Total Received For The Year	Accrued (Unearned) Revenue at 7/1/2020	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue at 6/30/2021	Passed Through to Subrecipients
U.S. Department of Education					\$ 507,333	\$ -	\$ 507,333	\$ 507,333	\$ -	\$ -
Impact Aid	Direct	84,041	N/A	7/1/20-6/30/21						
Passed Through Pennsylvania Department of Education:										
Title I Grants to Local Educational Agencies	Indirect	84,010	013-180129	7/1/20-9/30/21	1,370,948	-	1,701,441	1,701,441	330,463	-
Title I Grants to Local Educational Agencies	Indirect	84,010	013-180129	7/1/19-9/30/20	453,673	284,147	189,526	189,526	330,493	-
Total Assistance Listing Number 84,010					1,824,621	284,147	1,870,967	1,870,967	660,956	-
Supporting Effective Instruction State Grants	Indirect	84,367	020-180128	7/1/20-9/30/21	192,846	-	223,084	223,084	30,245	-
Supporting Effective Instruction State Grants	Indirect	84,367	020-180128	7/1/19-9/30/20	72,153	42,126	30,027	30,027	30,245	-
Total Assistance Listing Number 84,367					265,002	42,126	253,121	253,121	60,490	-
English Language Acquisition State Grants	Indirect	84,365	010-180129	7/1/20-9/30/21	7,524	-	3,524	3,524	(4,000)	-
English Language Acquisition State Grants	Indirect	84,365	010-180129	7/1/19-9/30/20	14,614	3,508	12,932	12,932	1,826	-
Total Assistance Listing Number 84,365					22,138	3,508	16,456	16,456	(2,174)	-
Student Support and Academic Enrichment Program	Indirect	84,424	144-210129	7/1/20-9/30/21	45,881	-	33,824	33,824	(11,957)	-
Student Support and Academic Enrichment Program	Indirect	84,424	144-210129	7/1/19-9/30/20	57,398	(9,277)	66,615	66,615	(11,957)	-
Total Assistance Listing Number 84,424					103,279	(9,277)	100,739	100,739	(23,914)	-
COVID-19 Education Stabilization Fund	Indirect	84,425B	N/A	5/18/20-9/30/21	-	11,166	74,301	74,301	85,467	-
COVID-19 Education Stabilization Fund	Indirect	84,425D	N/A	3/13/20-9/30/22	1,006,963	26,262	1,422,076	1,422,076	441,455	-
COVID-19 Education Stabilization Fund	Indirect	84,425D	N/A	3/13/21-9/30/23	-	-	5,872,834	5,872,834	5,872,834	-
COVID-19 Education Stabilization Fund	Indirect	84,425D	N/A	3/13/21-9/30/23	-	-	131,379	131,379	131,379	-
COVID-19 Education Stabilization Fund	Indirect	84,425	N/A	3/13/20-9/30/21	41,575	-	4,368	4,368	(37,207)	-
COVID-19 Education Stabilization Fund	Indirect	84,425	N/A	3/13/20-9/30/21	15,484	-	7,629	7,629	(7,895)	-
Passed Through Pennsylvania Commission on Crime and Delinquency:										
COVID-19 Education Stabilization Fund	Indirect	84,425D	N/A	3/13/20-9/30/22	178,941	-	189,912	189,912	14,871	-
Total Assistance Listing Number 84,425					1,242,843	37,418	7,708,399	7,708,399	6,500,974	-
Passed Through the Colonial Intermediate Unit:										
Special Education Grants to States	Indirect	84,027	N/A	7/1/19-6/30/20	612,110	612,110	-	-	-	-
Special Education Grants to States	Indirect	84,027	N/A	7/1/20-6/30/21	412,123	-	1,068,970	1,068,970	656,847	-
Special Education Grants to States	Indirect	84,027	N/A	7/1/20-6/30/21	3,780	-	3,780	3,780	-	-
Special Education Grants to States	Indirect	84,027	N/A	7/1/20-6/30/21	-	-	19,384	19,384	19,384	-
Special Education Grants to States	Indirect	84,027	N/A	7/1/20-6/30/21	4,000	-	8,000	8,000	8,000	-
Special Education Grants to States	Indirect	84,027	N/A	7/1/20-6/30/21	1,032,013	612,110	1,100,134	1,100,134	880,231	-
Total Special Education Cluster					4,987,429	970,632	11,654,609	11,654,609	7,527,812	-
Total U.S. Department of Education					383,770	10,708	383,062	383,062	-	-
U.S. Department of Treasury										
Passed Through Pennsylvania Commission on Crime and Delinquency:										
Coronavirus Relief Fund	Indirect	21,019	N/A	3/13/20-10/30/20	376,535	-	376,535	376,535	-	-
Coronavirus Relief Fund	Indirect	21,019	N/A	3/1/20-12/31/20	770,305	10,708	759,597	759,597	-	-
Total Assistance Listing Number 21,019					770,305	10,708	759,597	759,597	-	-
Total U.S. Department of Treasury					770,305	10,708	759,597	759,597	-	-
U.S. Department of Health and Human Services										
Medical Assistance Program	Indirect	93,778	N/A	7/1/19-6/30/20	140,027	73,284	188,167	188,167	101,424	-
Medical Assistance Program	Indirect	93,778	N/A	7/1/20-6/30/21	140,027	73,284	188,167	188,167	101,424	-
Total Medicaid Cluster					140,027	73,284	188,167	188,167	101,424	-
Total U.S. Department of Health and Human Services					140,027	73,284	188,167	188,167	101,424	-
U.S. Department of Agriculture										
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	-	-	-	-
School Breakfast Program	Indirect	10,553	N/A	7/1/20-6/30/21	965,181	129,197	928,483	928,483	72,469	-
National School Lunch Program	Indirect	10,555	N/A	7/1/20-6/30/21	1,803,973	205,541	1,731,380	1,731,380	132,948	-
Passed Through the Pennsylvania Department of Agriculture:										
National School Lunch Program	Indirect	10,555	N/A	7/1/20-6/30/21	129,086	108,028	195,532	195,532	175,474	-
National School Lunch Program	Indirect	10,555	N/A	7/1/20-6/30/21	2,918,240	442,766	2,856,395	2,856,395	380,921	-
Total Child Nutrition Cluster					3,006,812	531,338	2,861,453	2,861,453	385,979	-
State Administrative Expenses for Child Nutrition	Indirect	10,560	N/A	3/1/21-6/30/21	-	-	5,058	5,058	5,058	-
Total U.S. Department of Agriculture					3,006,812	531,338	2,861,453	2,861,453	385,979	-
Total Federal Awards					\$ 8,914,573	\$ 1,585,952	\$ 15,343,826	\$ 15,343,826	\$ 8,015,215	\$ -

* Program listed as major

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

NOTE A SCOPE OF THIS SCHEDULE

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

NOTE B BASIS OF ACCOUNTING

The School District uses the modified accrual method of recording transactions except as noted for the accounting of donated commodities in Note C. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE C NONMONETARY FEDERAL AWARDS – DONATED COMMODITIES

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals, and prisons) and to the needy. Expenditures reported in the schedule of expenditures of federal awards under Assistance Listing Number 10.555 represent surplus food consumed by the District during the 2020-2021 fiscal year. The District has food commodities totaling \$175,474 in inventory as of June 30, 2021.

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, 2021 was \$1,270,850.

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 \$80,959 for the year ended June 30, 2021.

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.

NOTE G RISK-BASED AUDIT APPROACH

The 2021 threshold for determining Type A programs is \$750,000. Three Type A programs were audited as major.

The amount expended under programs audited as major federal programs for the year ended June 30, 2021, totaled \$9,566,130 or 62.35% of total federal awards.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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:

Assistance Listing Numbers	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
84.027	Special Education Cluster
84.425	Education Stabilization Fund

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, 2021

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

None to be reported.

III. Findings and questioned costs for federal awards.

None to be reported.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

No prior year findings were reported.

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

County : Monroe
AUN Number : 120452003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2021

Pennsylvania Department of Education


&

Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure


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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

10/29/2021
Date



Board Secretary Signature

10/29/2021
Date

Craig Neiman

(570)424-8500 Ext :

Contact Person

Contact Person Telephone Number

craig-neiman@esasd.net

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2021

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

LEA Name : East Stroudsburg Area SD

AUN Number : 120452003

County : Monroe

Audit Certification Due:
12/31/2021

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

[Signature]
Signature

10/29/2021
Date

Board Secretary

[Signature]
Signature

10/29/2021
Date

Craig Neiman

Contact Person

craig-neiman@esasd.net

Contact Person E-mail Address

(570)424-8500

Ext :

Contact Person Telephone Number

Contact Person Fax Number

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: CAPITALIZATION POLICY

ADOPTED: August 19, 2002

REVISED:

623. CAPITALIZATION POLICY	
1. Purpose	<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">1. New entity-wide financial statements reflecting the overall financial position of the school district.2. Long-term focus for school district activities.3. Narrative overview and analysis.4. Information on major funds.5. Expanded budgetary reporting. <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>
2. Authority	<p>The Board adopts the Governmental Accounting Standards Board Statement 34.</p>

623. CAPITALIZATION POLICY - Pg. 2

<p>3. Delegation of Responsibility</p>	<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>
<p>4. Guidelines</p>	<p style="text-align: center;">REQUIREMENTS</p> <p><u>Capitalized Assets</u></p> <p>A capitalized asset 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>

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$1,932,637.81 6153, Prior AFR Rev Detail: \$1,007,538.38	Significant increase in local real estate market transactions drives the increase over prior year.
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: \$493,445.76 2700-513, PY AFR Amount: \$632,043.38	Contracted driver costs down significantly compared to prior year due to COVID-19 pandemic and the implementation of a remote learning program.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	This is for the 2021 GON, This GON was completed at the end of the 2021 FY. Closing date was 6/2021.
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$50,872.50 Prior Year SESS Schedule 2160: \$0.00	Increased student support services to meet the need related to the pandemic.
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: \$1,392.00 Prior Year SESS Schedule 2440: \$3,480.00	Did not need as much supplies due to remote learning.

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Amounts Expressed in Whole Dollars

General Fund (10) Student Sponsored Activity Fund (21) Public Purpose Trust (27) Other Compt. Approved (28) Athletic / Activity (29)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	3,668,514				243,448
0110 Investments	63,566,524				41,708
0120 Taxes Receivable	14,597,314				
0130 Due From Other Funds	240,461				
0141 Due From Other Governments	232,011				
0142 State Revenue Receivable	2,423,625				
0143 Federal Revenue Receivable	8,961,085				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	319,902				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	31,401				
0190 Other Current Assets					

Total Assets \$94,040,837 \$94,040,837 \$285,156

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources \$94,040,837 \$285,156

Amounts Expressed in Whole Dollars

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

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	9,751,858				
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments	10,000,000				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					

Total Assets **\$19,751,858**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$19,751,858**

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	13,663,820
0110 Investments	63,608,232
0120 Taxes Receivable	14,597,314
0130 Due From Other Funds	10,240,461
0141 Due From Other Governments	232,011
0142 State Revenue Receivable	2,423,625
0143 Federal Revenue Receivable	8,961,085
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	319,902
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	31,401
0190 Other Current Assets	

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Total Assets **\$114,077,851**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$114,077,851**

Amounts Expressed in Whole Dollars

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)
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Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities					
0400 Due to Other Funds	10,091,115				1,020
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	2,537,271				857
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	19,109,673				
0462 Payroll Deductions and Withholding	1,910,546				
0480 Unearned Revenues	391,525				
0490 Other Current Liabilities					
Total Liabilities	\$34,040,130				776
0950 Deferred Inflows of Resources	11,255,517				\$2,653
Fund Balances					
0810 Nonspendable Fund Balance	31,401				
0820 Restricted Fund Balance					282,503
0830 Committed Fund Balance	24,000,000				
0840 Assigned Fund Balance	15,528,817				
0850 Unassigned Fund Balance	9,184,972				
Total Fund Balances	\$48,745,190				\$282,503
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$94,040,837				\$285,156

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	74,334
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	
Total Liabilities	\$74,334

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0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,677,524
0850 Unassigned Fund Balance	

Total Fund Balances	\$19,677,524
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$19,751,858

Total Governmental Funds

Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	10,092,135
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	2,612,462
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	
0462 Payroll Deductions and Withholding	19,109,673
0480 Unearned Revenues	1,910,546
0490 Other Current Liabilities	392,301
Total Liabilities	\$34,117,117

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Fund Balances

0950 Deferred Inflows of Resources	11,255,517
0810 Nonspendable Fund Balance	31,401
0820 Restricted Fund Balance	282,503
0830 Committed Fund Balance	24,000,000
0840 Assigned Fund Balance	35,206,341
0850 Unassigned Fund Balance	9,184,972
Total Fund Balances	\$68,705,217
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$114,077,851

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)
Amounts Expressed in Whole Dollars					
Revenues					
6000 Revenue from Local Sources	109,500,642				58,787
7000 Revenue from State Sources	50,801,723				
8000 Revenue from Federal Sources	12,160,852				
Total Revenues	\$172,463,217				\$58,787
Expenditures					
1000 Instruction	94,500,068				
2000 Support Services	49,742,416				
3000 Operation of Non-Instructional Services	2,660,742				43,720
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	17,035,132				
5130 Refund of Prior Year Revenues / Receipts	185,880				
Total Expenditures	\$164,124,238				\$43,720
Excess (Deficiency) Of Revenues Over Expenditures	\$8,338,979				\$15,067
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing	1,183,322				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units	77,942				
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	10,000,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$8,738,736)				

	Capital Reserve (690-1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debit Service (40)	Permanent (90)
	Amounts Expressed in Whole Dollars				
Revenues					
6000 Revenue from Local Sources		3,091			
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$3,091			
Expenditures					
1000 Instruction					
2000 Support Services			140,536		
3000 Operation of Non-Instructional Services		217,818			
4000 Facilities Acquisition, Construction and Improvement Services		3,485,875			
5110 Debt Service			9,147		
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$3,703,693	\$149,683		
Excess (Deficiency) Of Revenues Over Expenditures		(\$3,700,602)	(\$149,683)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds			27,918,341		
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		10,000,000			
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					27,768,658
5150 Bond Discounts					
5200 Interfund Transfers -- Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$10,000,000	\$149,683		

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	Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues		
6000 Revenue from Local Sources	109,562,520	
7000 Revenue from State Sources	50,801,723	
8000 Revenue from Federal Sources	12,160,852	
Total Revenues	\$172,525,095	
Expenditures		
1000 Instruction	94,500,068	
2000 Support Services	50,100,770	
3000 Operation of Non-Instructional Services	2,704,462	
4000 Facilities Acquisition, Construction and Improvement Services	3,485,875	
5110 Debt Service	17,044,279	
5130 Refund of Prior Year Revenues / Receipts	185,880	
Total Expenditures	\$168,021,334	
Excess (Deficiency) Of Revenues Over Expenditures	\$4,503,761	
Other Financing Sources (Uses)		
9110 Face Value of Bonds Issued		27,918,341
9120 Proceeds from Refunding of Bonds		
9130 Bond Premiums		1,183,322
9200 Proceeds from Extended-Term Financing		10,000,000
9300 Interfund Transfers - IN		77,942
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		27,768,658
5150 Bond Discounts		
5200 Interfund Transfers - Out		10,000,000
5300 Transfers Out to Component Units/Primary Governments		
Total Other Financing Sources (Uses)		\$1,410,947

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)
Special And Extraordinary Items					
9920 Special Items - Gains					
9930 Extraordinary Items - Gains					
5520 Special Items - Losses					
5530 Extraordinary Items - Losses					
Net Change in Fund Balances	(\$399,757)				\$15,067
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	49,144,942				267,436
Fund Balance - End Of Year	\$48,745,185				\$282,503

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Amounts Expressed in Whole Dollars

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

Special And Extraordinary Items

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

Net Change in Fund Balances	\$6,299,398
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	13,378,126
Fund Balance - End Of Year	\$19,677,524

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Amounts Expressed in Whole Dollars Total Governmental Funds

Special And Extraordinary Items

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

Net Change in Fund Balances	\$5,914,708
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	62,790,504
Fund Balance - End Of Year	\$68,705,212

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Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
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Assets And Deferred Outflows Of Resources

Current Assets

0100 Cash and Cash Equivalents	95,301		27,919	123,220	
0110 Investments					
0130 Due From Other Funds		12,462		12,462	
0141 Due From Other Governments					
0142 State Revenue Receivable	44,749			44,749	
0143 Federal Revenue Receivable	210,504			210,504	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	54,600			54,600	
0170 Inventories	204,532			204,532	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$609,686		\$40,381	\$650,067	

Noncurrent Assets

0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	159,945			159,945	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$159,945			\$159,945	

0910 Deferred Outflows of Resources

0910 Deferred Outflows of Resources	974,245			974,245	
Total Assets And Deferred Outflows Of Resources	\$1,743,876		\$40,381	\$1,784,257	

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	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position						
Current Liabilities						
0400 Due to Other Funds		213,960			213,960	
0411 Due to Other Governments						
0413 Due to Component Unit						
0420 Accounts Payable		5,719,997		40,381	5,760,378	
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		21,849			21,849	
0490 Other Current Liabilities						
Total Current Liabilities		\$5,955,806		\$40,381	\$5,996,187	
Noncurrent Liabilities						
0510 Bonds Payable						
0520 Extended-Term Financing Agreements Payable						
0530 Lease-Purchase Obligations						
0540 Accumulated Compensated Absences		245,575			245,575	
0550 Authority Lease Obligations						
0560 Other Post-Employment Benefits (OPEB)		604,253			604,253	
0570 Net Pension Liability						
0599 Other Noncurrent Liabilities						
Total Noncurrent Liabilities		\$849,828			\$849,828	
Total Liabilities		\$6,805,634		\$40,381	\$6,846,015	
0950 Deferred Inflows of Resources		369,308			369,308	
Net Position						
0791 Net Investment in Capital Assets						
0008 Restricted Net Position (0792 - 0798)						
0799 Unrestricted Net Position		(5,431,066)			(5,431,066)	
Total Net Position		(\$5,431,066)			(\$5,431,066)	
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$1,743,876		\$40,381	\$1,784,257	

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	27,087			27,087	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$27,087			\$27,087	
Operating Expenses					
100 Personnel Services - Salaries	1,552,759			1,552,759	
200 Personnel Services - Employee Benefits	1,273,122			1,273,122	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	68,226			68,226	
500 Other Purchased Services	1,380			1,380	
600 Supplies	1,036,498			1,036,498	
740 Depreciation	32,700			32,700	
810 Dues and Fees	5,499			5,499	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$3,970,184			\$3,970,184	
Operating Income (Loss)	(\$3,943,097)			(\$3,943,097)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	593			593	
6920 Contributions and Donations from Private Sources	34,401			34,401	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	436,341			436,341	
8000 Revenue from Federal Sources	3,434,649			3,434,649	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non-Operating Revenues (Expenses)	\$3,905,984			\$3,905,984	
Income (Loss) Before Contributions And Transfers	(\$37,113)			(\$37,113)	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers - Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items - Losses					
5530 Extraordinary Items - Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items - Gains					
9930 Extraordinary Items - Gains					
Change in Net Position	(\$37,113)			(\$37,113)	
0002 Net Position - Beginning of Fiscal Year	(5,393,956)			(5,393,956)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$5,431,069)			(\$5,431,069)	

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Amounts Expressed in Whole Dollars

Cash Flows From Operating Activities

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
0011 Cash Receipts From Users	43,798			43,798	
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	2,801,355			2,801,355	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,388,183			1,388,183	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$4,145,740)			(\$4,145,740)	

Cash Flows From Non-Capital Financing Activities

0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	465,557			465,557	
0023 Receipts From Federal Sources -8000	3,472,771			3,472,771	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$3,938,328			\$3,938,328	

Cash Flows From Capital and Related Financing Activities

0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					

Net Cash Prov By (Used for) Capital and Related Financing Activities

Cash Flows From Investing Activities

0041 Earnings on Investments - 6500	16,843			16,843	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$16,843

\$16,843

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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(190,569)			(190,569)	
0004 Cash and Cash Equivalents Beginning of Year	285,871			285,871	
Cash and Cash Equivalents at Year End	\$95,302			\$95,302	

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

0005 Operating Income (Loss) per REP	(3,943,097)			(3,943,097)	
Adjustments					
0051 Depreciation and Net Amortization	32,700			32,700	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	196,532			196,532	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	16,711			16,711	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(79,247)			(79,247)	
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)	(45,928)			(45,928)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	22,986			22,986	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	38,359			38,359	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	(36,820)			(36,820)	
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(347,938)			(347,938)	
0067 Deferred Inflows (0950)					

Total Adjustments (3,943,097) (202,645)

Cash Provided By (Used for) Total (\$4,145,742) (\$4,145,742)

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		18,757	31,856		74,802
0110 Investments		34,559	56,128		
0130 Due From Other Funds			59,769		27,119
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)					
Total Assets		\$53,316	\$147,753		\$101,921
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$53,316	\$147,753		\$101,921

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Amounts Expressed in Whole Dollars	Other Custodial (99)	Fiduciary Component Units (98)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			125,415
0110 Investments			90,687
0130 Due From Other Funds			86,888
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)			
Total Assets			\$302,990
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$302,990

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Amounts Expressed in Whole Dollars

Private Purpose Trust (71) Investment Trust (72) Pension Trust (73) Student Activity Custodial (81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	7,215			
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable	25			4,176
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				

Total Liabilities \$7,240 \$4,176

Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 - 0798)	46,076	147,753		
0799 Unrestricted Net Position				97,745

Total Net Position \$46,076 \$147,753 97,745 \$97,745

Total Liabilities, Deferred Inflows Of Resources And Net Position

\$53,316 \$147,753 \$101,921

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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			7,215
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			4,201
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			\$11,416
Net Position			
0950 Deferred Inflows of Resources			
0791 Net Investment in Capital Assets			193,829
0009 Restricted Net Position (0792 - 0798)			97,745
0799 Unrestricted Net Position			\$291,574
Total Net Position			\$302,990
Total Liabilities, Deferred Inflows Of Resources And Net Position			

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	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)	Other Custodial (89)	Fiduciary Component Units (98)
Additions							
0091 Gifts and Contributions			9,817				
0095 Net Investment Earnings		413	841		190		
0092 Other Additions					42,225		
Deductions							
0093 Scholarships Awarded		1,450	9,600		500		
0094 Other Deductions					39,927		
Change in Net Position		(\$1,037)	\$1,058		\$1,988		
0006 Net Position - Beginning of Fiscal Year		47,113	146,694		95,757		
0007 Net Position Held in Trust for Pension Benefits							
Net Position - End of Fiscal Year		\$46,076	\$147,752		\$97,745		

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Amounts Expressed in Whole Dollars		Total Fiduciary Funds
Additions		
0091 Gifts and Contributions	9,817	
0095 Net Investment Earnings	1,444	
0092 Other Additions	42,225	
Deductions		
0093 Scholarships Awarded	11,550	
0094 Other Deductions	39,927	
Change in Net Position	\$2,009	
0006 Net Position - Beginning of Fiscal Year	289,564	
0007 Net Position Held in Trust for Pension Benefits		
Net Position - End of Fiscal Year	\$291,573	

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	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	87,402,904.53			87,402,904.53
6112 Interim Real Estate Taxes	116,167.90			116,167.90
6113 Public Utility Realty Taxes	101,306.02			101,306.02
6114 Payments in Lieu of Current Taxes - State / Local	114,894.58			114,894.58
6143 Current Act 511 Local Services Taxes	67,175.78			67,175.78
6151 Current Act 511 Earned Income Taxes	4,062,564.26			4,062,564.26
6153 Current Act 511 Real Estate Transfer Taxes	1,932,637.81			1,932,637.81
6411 Delinquent Real Estate Taxes	14,021,369.53			14,021,369.53
6500 Earnings on Investments	115,157.70			
6700 Revenues from LEA Activities	7,398.81			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	3,780.00			
6832 Federal IDEA Revenue Received as Pass Through	1,096,354.11			
6910 Rentals	35,647.98			
6941 Regular Day School Tuition	(16,986.12)			
6944 Receipts from Other LEAs in Pennsylvania - Education	65,281.83			
6961 Transportation Services Provided Other Pennsylvania LEAs	518.16			
6991 Refunds of a Prior Year Expenditure	284,477.47			
6999 Other Revenues Not Specified Above	89,992.12			
TOTAL Revenue from Local Sources	\$109,500,642.47			\$107,819,020.41

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	Revenue Reported in Current Year
Revenue from State Sources	
7111 Basic Education Funding-Formula	16,802,164.74
7112 Basic Education Funding-Social Security	3,178,831.15
7160 Tuition for Orphans Subsidy	833,231.54
7271 Special Education funds for School-Aged Pupils	4,657,441.57
7311 Pupil Transportation Subsidy	3,433,146.80
7312 Nonpublic and Charter School Pupil Transportation Subsidy	114,345.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,154,226.81
7330 Health Services (Medical, Dental, Nurse, Act 25)	146,748.77
7340 State Property Tax Reduction Allocation	4,345,792.96
7361 School Safety and Security Grants	375,003.74
7505 Ready to Learn Block Grant	1,248,758.00
7820 State Share of Retirement Contributions	14,512,031.96
TOTAL Revenue from State Sources	\$50,801,723.04

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	Revenue Reported in Current Year
Revenue from Federal Sources	
8110 Payments for Federally Impacted Areas	507,333.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,870,367.48
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	253,120.54
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	16,455.80
8517 NCLB, Title IV - 21st Century Schools	100,799.38
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,536.34
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,422.81
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	851,548.32
8742 Governor's Emergency Education Relief Fund (GEER)	11,996.78
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,872,834.24
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	128,711.21
8749 Other CARES Act Funding	1,027,709.45
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,270,850.12
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	168,166.73
TOTAL Revenue from Federal Sources	\$12,160,852.20

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Revenue Reported
In Current Year

	Revenue Reported In Current Year
Other Financing Sources	
9210 Proceeds from Commonwealth of PA Loans	1,183,321.99
9400 Sale of or Compensation for Loss of Fixed Assets	77,941.50
TOTAL Other Financing Sources	\$1,261,263.49
TOTAL FROM ALL SOURCES	\$173,724,481.20
	\$107,819,020.41

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt. Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	87,402,904.53					
6112 Interim Real Estate Taxes	116,167.90					
6113 Public Utility Realty Taxes	101,306.02					
6114 Payments in Lieu of Current Taxes - State / Local	114,894.58					
6143 Current Act 511 Local Services Taxes	67,175.78					
6151 Current Act 511 Earned Income Taxes	4,062,564.26					
6153 Current Act 511 Real Estate Transfer Taxes	1,932,637.81					
6411 Delinquent Real Estate Taxes	14,021,369.53					
6500 Earnings on Investments	115,157.70				909.11	
6700 Revenues from LEA Activities	7,398.81					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	3,780.00					
6832 Federal IDEA Revenue Received as Pass Through	1,096,354.11					
6910 Rentals	35,647.98					
6941 Regular Day School Tuition	(16,986.12)					
6944 Receipts from Other LEAs in Pennsylvania - Education	65,281.83					
6961 Transportation Services Provided Other Pennsylvania LEAs	518.16					
6991 Refunds of a Prior Year Expenditure	284,477.47					
6999 Other Revenues Not Specified Above	89,992.12					
6000 Total Revenue from Local Sources	\$109,500,642.47					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	16,802,164.74					
7112 Basic Education Funding-Social Security	3,178,831.15					
7160 Tuition for Orphans Subsidy	833,231.54					
7271 Special Education funds for School-Aged Pupils	4,657,441.57					
7311 Pupil Transportation Subsidy	3,433,146.80					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	114,345.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,154,226.81					
7330 Health Services (Medical, Dental, Nurse, Act 25)	146,748.77					
7340 State Property Tax Reduction Allocation	4,345,792.96					
7361 School Safety and Security Grants	375,003.74					
7505 Ready to Learn Block Grant	1,248,758.00					
7820 State Share of Retirement Contributions	14,512,031.96					
7000 Total Revenue from State Sources	\$50,801,723.04					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	507,333.00					
Total	\$160,809,698.51				8,308.85	\$58,786.50

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					87,402,904.53
6112 Interim Real Estate Taxes					116,167.9C
6113 Public Utility Realty Taxes					101,306.02
6114 Payments in Lieu of Current Taxes - State / Local					114,894.5E
6143 Current Act 511 Local Services Taxes					67,175.78
6151 Current Act 511 Eamed Income Taxes					4,062,564.26
6153 Current Act 511 Real Estate Transfer Taxes					1,932,637.81
6411 Delinquent Real Estate Taxes					14,021,369.53
6500 Earnings on Investments	3,090.94				119,157.7E
6700 Revenues from LEA Activities					56,967.35
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					3,780.00
6832 Federal IDEA Revenue Received as Pass Through					1,096,354.11
6910 Rentals					35,647.98
6941 Regular Day School Tuition					(16,986.12)
6944 Receipts from Other LEAs in Pennsylvania - Education					65,281.83
6961 Transportation Services Provided Other Pennsylvania LEAs					518.16
6991 Refunds of a Prior Year Expenditure					284,477.47
6999 Other Revenues Not Specified Above					98,300.97
6000 Total Revenue from Local Sources	\$3,090.94				\$109,562,519.91
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					16,802,164.74
7112 Basic Education Funding-Social Security					3,178,831.15
7160 Tuition for Orphans Subsidy					833,231.54
7271 Special Education funds for School-Aged Pupils					4,657,441.57
7311 Pupil Transportation Subsidy					3,433,146.80
7312 Nonpublic and Charter School Pupil Transportation Subsidy					114,345.0C
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					1,154,226.81
7330 Health Services (Medical, Dental, Nurse, Act 25)					146,748.77
7340 State Property Tax Reduction Allocation					4,345,792.96
7361 School Safety and Security Grants					375,003.74
7505 Ready to Learn Block Grant					1,248,758.00
7820 State Share of Retirement Contributions					14,512,031.96
7000 Total Revenue from State Sources					\$50,801,723.04
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					507,333.00

Capital Reserve
(690,1850) (31)

Athletic / Activity
(29)

Other Compt
Approved (28)

Public Purpose
Trust (27)

Student Sponsored
Activity Fund (21)

8000 Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,870,367.48				
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	253,120.54				
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	16,455.80				
8517 NCLB, Title IV - 21st Century Schools	100,799.38				
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,536.34				
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,422.81				
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	851,548.32				
8742 Governor's Emergency Education Relief Fund (GEER)	11,996.78				
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,872,834.24				
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	128,711.21				
8749 Other CARES Act Funding	1,027,709.45				
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,270,850.12				
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	168,166.73				
8000 Total Revenue from Federal Sources	\$12,160,852.20				

9000 Other Financing Sources

9120 Proceeds from Refunding of Bonds					
9210 Proceeds from Commonwealth of PA Loans	1,183,321.99				
9310 General Fund Transfers	77,941.50				
9400 Sale of or Compensation for Loss of Fixed Assets					
9000 Total Other Financing Sources	\$1,261,263.49				

Total From All Sources

\$173,724,481.20

\$58,736.50

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					1,870,367.48
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					253,120.54
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					16,455.80
8517 NCLB, Title IV - 21st Century Schools					100,798.38
8732 ARRA - Qualified School Construction Bonds (QSCB)					55,536.34
8733 ARRA - Qualified Zone Academy Bonds (QZAB)					25,422.81
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					851,548.32
8742 Governor's Emergency Education Relief Fund (GEER)					11,996.78
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					5,872,834.24
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					128,711.21
8749 Other CARES Act Funding					1,027,709.45
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					1,270,860.12
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					168,166.73
8000 Total Revenue from Federal Sources					\$12,160,852.20
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds		27,918,341.20			27,918,341.20
9210 Proceeds from Commonwealth of PA Loans				1,183,321.99	1,183,321.99
9310 General Fund Transfers	10,000,000.00				10,000,000.00
9400 Sale of or Compensation for Loss of Fixed Assets					77,941.50
9000 Total Other Financing Sources	\$10,000,000.00	\$27,918,341.20			\$39,179,604.69
Total From All Sources	\$10,003,090.94	\$27,918,341.20			\$211,704,699.84

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690) (31)</u>
Revenue from Local Sources	109,500,642.47				58,786.50	
Revenue from State Sources	50,801,723.04					
Revenue from Federal Sources	12,160,852.20					
Other Financing Sources	1,261,263.49					
Total From All Sources	\$173,724,481.20				\$58,786.50	

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources	3,090.94				109,562,519.91
Revenue from State Sources					50,801,723.04
Revenue from Federal Sources					12,160,852.20
Other Financing Sources	10,000,000.00	27,918,341.20			39,179,604.69
Total From All Sources	\$10,003,090.94	\$27,918,341.20			\$211,704,699.84

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	Total
General Fund (10)	
1000 Instruction	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	43,836,109.34
Total Personnel Services - Salaries	\$43,836,109.34
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	143,284.43
220 Social Security Contributions	3,268,054.63
230 PSERS Retirement Contributions	14,982,785.85
250 Unemployment Compensation	1,389.06
260 Workers' Compensation	456,658.01
270 Group Insurance - Self-Insurance	12,037,345.81
Total Personnel Services - Employee Benefits	\$30,889,517.79
300 Purchased Professional and Technical Services	
322 Professional Educational Services - Ius	6,097,052.26
329 Professional Educational Services - Other	13,847.99
330 Other Professional Services	247,647.00
Total Purchased Professional and Technical Services	\$6,358,547.25
400 Purchased Property Services	
430 Repairs and Maintenance Services	36,287.98
440 Rentals	58,955.76
Total Purchased Property Services	\$95,243.74
500 Other Purchased Services	
510 Student Transportation Services	2,638.55
530 Communications	20.70
550 Printing and Binding	9,324.71
561 Tuition To Other School Districts Within the State	73,954.62
562 Tuition To Pennsylvania Charter Schools	9,308,820.19
563 Tuition To Nonpublic Schools	290,011.88
564 Tuition To Career and Technology Centers	1,518,676.02
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	28,050.19
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	79,428.30
580 Travel	1,279.73
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes	1,312.65
596 Direct Payments To Intermediate Units	1,356.22
Total Other Purchased Services	\$11,314,873.76
600 Supplies	
610 General Supplies	1,031,232.69
620 Energy	704.68
630 Food	1,136.00
640 Books and Periodicals	231,660.41
650 Supplies & Fees - Technology Related	705,835.49
Total Supplies	\$1,970,569.27
700 Property	
752 Capital Equipment - Original and Additional	23,305.76

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	<u>Total</u>
General Fund (10)	
1000 Instruction	
700 Property	
758 Capitalized Technology Software - Original	3,149.00
762 Capitalized Equipment - Replacement	6,118.00
Total Property	\$32,572.76
800 Other Objects	
810 Dues and Fees	2,634.00
Total Other Objects	\$2,634.00
Total 1000 Instruction	\$94,500,067.91

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1100 Regular Programs - Elementary / Secondary				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	12,802,162.11	14,513,847.67	5,448,913.52	32,764,923.30
Total Personnel Services - Salaries	\$12,802,162.11	\$14,513,847.67	\$5,448,913.52	\$32,764,923.30
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	40,600.93	44,966.31	16,070.55	101,637.79
220 Social Security Contributions	952,889.96	1,083,285.63	409,629.41	2,445,805.00
230 PSERS Retirement Contributions	4,384,093.80	4,979,735.61	1,879,218.74	11,243,048.15
250 Unemployment Compensation	(4,712.49)	1,439.48	3,647.66	374.65
260 Workers' Compensation	141,851.41	159,571.15	32,210.11	333,632.67
270 Group Insurance - Self-Insurance	3,110,291.50	3,428,181.65	1,296,311.54	7,834,784.69
Total Personnel Services - Employee Benefits	\$8,625,015.11	\$9,697,179.83	\$3,637,088.01	\$21,959,282.95
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus			2,950.00	2,950.00
330 Other Professional Services		184,995.00	58,650.00	243,645.00
Total Purchased Professional and Technical Services		\$184,995.00	\$61,600.00	\$246,595.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	18,233.83	17,288.76		35,522.59
440 Rentals	33,531.09	25,424.67		58,955.76
Total Purchased Property Services	\$51,764.92	\$42,713.43		\$94,478.35
500 Other Purchased Services				
510 Student Transportation Services	429.00	2,209.55		2,638.55
530 Communications		17.60		17.60
550 Printing and Binding	3,815.00	1,810.71	3,699.00	9,324.71
561 Tuition To Other School Districts Within the State	24,308.60	30,121.74		54,430.34
562 Tuition To Pennsylvania Charter Schools	3,093,530.72	3,093,530.72		6,187,061.44
580 Travel	829.94			829.94
Total Other Purchased Services	\$3,122,913.26	\$3,127,690.32	\$3,699.00	\$6,254,302.58
600 Supplies				
610 General Supplies	195,451.52	247,471.39	120,716.96	563,639.87
640 Books and Periodicals	180,127.15	19,447.56	31,596.15	231,170.86
650 Supplies & Fees - Technology Related	108,595.99	111,852.22	417,396.11	637,844.32
Total Supplies	\$484,174.66	\$378,771.17	\$569,709.22	\$1,432,655.05
700 Property				
752 Capital Equipment - Original and Additional		5,700.00	4,450.00	10,150.00
762 Capitalized Equipment - Replacement	1,009.47	5,108.53		6,118.00
Total Property	\$1,009.47	\$10,808.53	\$4,450.00	\$16,268.00
800 Other Objects				
810 Dues and Fees	1,008.79	1,590.21		2,599.00
Total Other Objects	\$1,008.79	\$1,590.21		\$2,599.00
Total 1100 Regular Programs - Elementary / Secondary	\$25,088,048.32	\$27,957,596.16	\$9,725,459.75	\$62,771,104.23

	Elementary	Secondary	Federal	Total
General Fund (10)				
1110 Regular Programs				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	12,802,162.11	14,513,847.67	3,959,984.60	31,275,994.38
Total Personnel Services - Salaries	\$12,802,162.11	\$14,513,847.67	\$3,959,984.60	\$31,275,994.38
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	40,600.93	44,966.31	11,756.69	97,323.93
220 Social Security Contributions	952,889.96	1,083,285.63	296,752.02	2,332,927.61
230 PSERS Retirement Contributions	4,384,093.80	4,979,735.61	1,361,887.75	10,725,717.16
250 Unemployment Compensation	(4,712.49)	1,439.48		(3,273.01)
260 Workers' Compensation	141,851.41	159,571.15	22,645.90	324,068.46
270 Group Insurance - Self-Insurance	3,110,291.50	3,428,181.65	956,570.00	7,495,043.15
Total Personnel Services - Employee Benefits	\$8,625,015.11	\$9,697,179.83	\$2,649,612.36	\$20,971,807.30
300 Purchased Professional and Technical Services				
330 Other Professional Services		184,995.00	58,650.00	243,645.00
Total Purchased Professional and Technical Services		\$184,995.00	\$58,650.00	\$243,645.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	18,233.83	17,288.76		35,522.59
440 Rentals	33,531.09	25,424.67		58,955.76
Total Purchased Property Services	\$51,764.92	\$42,713.43		\$94,478.35
500 Other Purchased Services				
510 Student Transportation Services	429.00	2,209.55		2,638.55
530 Communications		17.60		17.60
550 Printing and Binding	3,815.00	1,810.71		5,625.71
561 Tuition To Other School Districts Within the State	24,308.60	30,121.74		54,430.34
562 Tuition To Pennsylvania Charter Schools	3,093,530.72	3,093,530.72		6,187,061.44
580 Travel	829.94			829.94
Total Other Purchased Services	\$3,122,913.26	\$3,127,690.32		\$6,250,603.58
600 Supplies				
610 General Supplies	195,451.52	247,471.39	95,071.92	537,994.83
640 Books and Periodicals	180,127.15	19,447.56	30,672.21	230,246.92
650 Supplies & Fees - Technology Related	108,595.99	111,852.22	404,100.11	624,548.32
Total Supplies	\$484,174.66	\$378,771.17	\$529,844.24	\$1,392,790.07
700 Property				
752 Capital Equipment - Original and Additional		5,700.00	4,450.00	10,150.00
762 Capitalized Equipment - Replacement	1,009.47	5,108.53		6,118.00
Total Property	\$1,009.47	\$10,808.53	\$4,450.00	\$16,268.00
800 Other Objects				
810 Dues and Fees	1,008.79	1,590.21		2,599.00
Total Other Objects	\$1,008.79	\$1,590.21		\$2,599.00
Total 1110 Regular Programs	\$25,088,048.32	\$27,957,596.16	\$7,202,541.20	\$60,248,185.68

General Fund (10)

1190 Federally-Funded Regular Programs

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance - Self-Insurance

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services - lus

Total Purchased Professional and Technical Services

500 Other Purchased Services

550 Printing and Binding

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees - Technology Related

Total Supplies

Total 1190 Federally-Funded Regular Programs

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	Elementary	Secondary	Federal	Total
			1,488,928.92	1,488,928.92
			\$1,488,928.92	\$1,488,928.92
			4,313.86	4,313.86
			112,877.39	112,877.39
			517,330.99	517,330.99
			3,647.66	3,647.66
			9,564.21	9,564.21
			339,741.54	339,741.54
			\$987,475.65	\$987,475.65
			2,950.00	2,950.00
			\$2,950.00	\$2,950.00
			3,699.00	3,699.00
			\$3,699.00	\$3,699.00
			25,645.04	25,645.04
			923.94	923.94
			13,296.00	13,296.00
			\$39,864.98	\$39,864.98
			\$2,522,918.55	\$2,522,918.55

	Elementary	Secondary	Federal	Total
General Fund (10)				
1200 Special Programs - Elementary / Secondary				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	4,668,371.73	4,589,138.98	1,060,529.49	10,318,040.20
Total Personnel Services - Salaries	\$4,668,371.73	\$4,589,138.98	\$1,060,529.49	\$10,318,040.20
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	18,178.08	17,267.55	4,014.92	39,460.55
220 Social Security Contributions	346,064.43	341,281.02	78,563.93	765,909.38
230 PSERS Retirement Contributions	1,573,841.54	1,540,654.61	360,279.47	3,474,775.62
250 Unemployment Compensation	(1,173.55)	3,213.02	(1,025.06)	1,014.41
260 Workers' Compensation	56,577.85	54,872.82	6,750.61	118,201.28
270 Group Insurance - Self-Insurance	1,938,498.99	1,715,157.08	381,523.96	4,035,180.03
Total Personnel Services - Employee Benefits	\$3,931,987.34	\$3,672,446.10	\$830,107.83	\$8,434,541.27
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	2,651,023.34	2,645,198.07	13,847.99	5,296,221.41
329 Professional Educational Services - Other				
330 Other Professional Services		552.00		552.00
Total Purchased Professional and Technical Services	\$2,651,023.34	\$2,645,750.07	\$13,847.99	\$5,310,621.40
500 Other Purchased Services				
530 Communications			3.10	3.10
562 Tuition To Pennsylvania Charter Schools	1,560,879.37	1,560,879.38		3,121,758.75
563 Tuition To Nonpublic Schools		130,359.41		130,359.41
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	14,025.10	14,025.09		28,050.19
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,091.93	34,303.75		44,395.68
580 Travel	86.50		363.29	449.79
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes		1,312.65		1,312.65
Total Other Purchased Services	\$1,585,082.90	\$1,740,880.28	\$366.39	\$3,326,329.57
600 Supplies				
610 General Supplies	99,414.10	98,485.89	267,604.53	465,504.52
640 Books and Periodicals	76.52		413.03	489.55
650 Supplies & Fees - Technology Related	4,878.51	2,670.51	56,921.45	64,470.47
Total Supplies	\$104,369.13	\$101,156.40	\$324,939.01	\$530,464.54
700 Property				
752 Capital Equipment - Original and Additional			13,155.76	13,155.76
758 Capitalized Technology Software - Original			3,149.00	3,149.00
Total Property			\$16,304.76	\$16,304.76
800 Other Objects				
810 Dues and Fees		35.00		35.00
Total Other Objects		\$35.00		\$35.00
Total 1200 Special Programs - Elementary / Secondary	\$12,940,834.44	\$12,749,406.83	\$2,246,095.47	\$27,936,336.74

	Elementary	Secondary	Federal	Total
General Fund (10)				
1210 Life Skills Support				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	433,130.90	561,035.88	149,556.36	1,143,723.14
Total Personnel Services - Salaries	\$433,130.90	\$561,035.88	\$149,556.36	\$1,143,723.14
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,034.62	2,528.83	514.64	5,078.09
220 Social Security Contributions	32,104.86	41,446.34	11,029.81	84,581.01
230 PSERS Retirement Contributions	143,934.04	186,438.15	50,685.33	381,057.52
250 Unemployment Compensation	(1,044.90)	554.30		(490.60)
260 Workers' Compensation	4,941.44	5,950.08	945.99	11,837.51
270 Group Insurance - Self-Insurance	238,088.25	299,936.03	58,213.27	596,237.55
Total Personnel Services - Employee Benefits	\$420,058.31	\$536,853.73	\$121,389.04	\$1,078,301.08
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius		183,473.03		183,473.03
329 Professional Educational Services - Other			13,847.99	13,847.99
330 Other Professional Services		552.00		552.00
Total Purchased Professional and Technical Services		\$184,025.03	\$13,847.99	\$197,873.02
500 Other Purchased Services				
530 Communications			3.10	3.10
580 Travel			363.29	363.29
Total Other Purchased Services			\$366.39	\$366.39
600 Supplies				
610 General Supplies	359.90	538.39	81,635.53	82,533.82
640 Books and Periodicals	76.52		413.03	489.55
650 Supplies & Fees - Technology Related	2,670.51	2,670.51	4,820.61	10,161.63
Total Supplies	\$3,106.93	\$3,208.90	\$86,869.17	\$93,185.00
700 Property				
752 Capital Equipment - Original and Additional			9,712.00	9,712.00
Total Property			\$9,712.00	\$9,712.00
Total 1210 Life Skills Support	\$856,296.14	\$1,285,123.54	\$381,740.95	\$2,523,160.63

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1220 Sensory Support				
100 Personnel Services - Salaries	83,992.08	20,007.80	143,055.76	247,055.64
Total Personnel Services - Salaries	\$83,992.08	\$20,007.80	\$143,055.76	\$247,055.64
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	241.82	116.31	440.36	798.49
220 Social Security Contributions	6,300.58	1,530.58	10,615.21	18,446.37
230 PSERS Retirement Contributions	28,950.75	6,688.79	49,416.69	85,056.23
260 Workers' Compensation	536.59	128.07	903.95	1,568.61
270 Group Insurance - Self-Insurance	19,145.00		19,015.00	38,160.00
Total Personnel Services - Employee Benefits	\$55,174.74	\$8,463.75	\$80,391.21	\$144,029.70
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus	542,764.32	542,764.31		1,085,528.63
Total Purchased Professional and Technical Services	\$542,764.32	\$542,764.31		\$1,085,528.63
500 Other Purchased Services				
580 Travel	86.50			86.50
Total Other Purchased Services	\$86.50			\$86.50
600 Supplies				
610 General Supplies	1,106.70		480.00	1,586.70
Total Supplies	\$1,106.70		\$480.00	\$1,586.70
Total 1220 Sensory Support	\$683,124.34	\$571,235.86	\$223,926.97	\$1,478,287.17

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1230 Emotional Support				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	670,918.69	827,843.48	129,389.05	1,628,151.22
Total Personnel Services - Salaries	\$670,918.69	\$827,843.48	\$129,389.05	\$1,628,151.22
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	3,210.88	3,007.94	515.00	6,733.82
220 Social Security Contributions	49,568.69	61,832.09	9,599.57	121,000.35
230 PSERS Retirement Contributions	223,415.55	281,941.60	44,436.12	549,793.27
250 Unemployment Compensation	(191.49)	(1,732.41)	(1,025.06)	(2,948.96)
260 Workers' Compensation	8,119.14	9,638.12	826.15	18,583.41
270 Group Insurance - Self-Insurance	370,927.57	258,792.73	57,752.97	687,473.27
Total Personnel Services - Employee Benefits	\$655,050.34	\$613,480.07	\$112,104.75	\$1,380,635.16
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	1,288,262.08	1,201,625.64		2,489,887.72
Total Purchased Professional and Technical Services	\$1,288,262.08	\$1,201,625.64		\$2,489,887.72
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		130,359.41		130,359.41
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		24,211.82		24,211.82
Total Other Purchased Services		\$154,571.23		\$154,571.23
600 Supplies				
610 General Supplies			74,253.92	74,253.92
650 Supplies & Fees - Technology Related			11,596.62	11,596.62
Total Supplies			\$85,850.54	\$85,850.54
700 Property				
752 Capital Equipment - Original and Additional			1,774.06	1,774.06
Total Property			\$1,774.06	\$1,774.06
Total 1230 Emotional Support	\$2,614,231.11	\$2,797,520.42	\$329,118.40	\$5,740,869.93

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General Fund (10)

1240 Academic Support

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance - Self-Insurance

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius

Total Purchased Professional and Technical Services

600 Supplies

610 General Supplies

650 Supplies & Fees - Technology Related

Total Supplies

700 Property

752 Capital Equipment - Original and Additional

758 Capitalized Technology Software - Original

Total Property

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 1240 Academic Support

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	Elementary	Secondary	Federal	Total
	3,425,222.52	3,180,251.82	638,528.32	7,244,002.66
	\$3,425,222.52	\$3,180,251.82	\$638,528.32	\$7,244,002.66
	12,531.09	11,614.47	2,544.92	26,690.48
	253,942.63	236,472.01	47,319.34	537,733.98
	1,158,558.53	1,065,586.07	215,741.33	2,439,885.93
	62.84	4,391.13		4,453.97
	42,690.19	39,156.55	4,074.52	85,921.26
	1,296,538.17	1,156,428.32	246,542.72	2,699,509.21
	\$2,764,323.45	\$2,513,648.55	\$516,222.83	\$5,794,194.83
	351.42	351.41		702.83
	\$351.42	\$351.41		\$702.83
	97,947.50	97,947.50	111,235.08	307,130.08
	2,208.00		40,504.22	42,712.22
	\$100,155.50	\$97,947.50	\$151,739.30	\$349,842.30
			1,669.70	1,669.70
			3,149.00	3,149.00
			\$4,818.70	\$4,818.70
		35.00		35.00
		\$35.00		\$35.00
	\$6,290,052.89	\$5,792,234.28	\$1,311,309.15	\$13,393,596.32

	Elementary	Secondary	Federal	Total
General Fund (10)				
1241 Learning Support - Public				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	3,287,417.94	3,030,767.97	638,528.32	6,956,714.23
Total Personnel Services - Salaries	\$3,287,417.94	\$3,030,767.97	\$638,528.32	\$6,956,714.23
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	12,151.30	11,181.71	2,544.92	25,877.93
220 Social Security Contributions	243,807.43	225,104.71	47,319.34	516,231.48
230 PSERS Retirement Contributions	1,112,989.31	1,012,674.63	215,741.33	2,341,405.27
250 Unemployment Compensation	62.84	4,391.13		4,453.97
260 Workers' Compensation	41,836.05	38,203.40	4,074.52	84,113.97
270 Group Insurance - Self-Insurance	1,267,405.22	1,123,096.27	246,542.72	2,637,044.21
Total Personnel Services - Employee Benefits	\$2,678,252.15	\$2,414,651.85	\$516,222.83	\$5,609,126.83
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus	351.42	351.41		702.83
Total Purchased Professional and Technical Services	\$351.42	\$351.41		\$702.83
600 Supplies				
610 General Supplies	97,947.50	97,947.50	111,235.08	307,130.08
650 Supplies & Fees - Technology Related			40,504.22	40,504.22
Total Supplies	\$97,947.50	\$97,947.50	\$151,739.30	\$347,634.30
700 Property				
752 Capital Equipment - Original and Additional			1,669.70	1,669.70
758 Capitalized Technology Software - Original			3,149.00	3,149.00
Total Property			\$4,818.70	\$4,818.70
Total 1241 Learning Support - Public	\$6,063,969.01	\$5,543,718.73	\$1,311,309.15	\$12,918,996.89

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1243 Gifted Support				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	137,804.58	149,483.85		287,288.43
Total Personnel Services - Salaries	\$137,804.58	\$149,483.85		\$287,288.43
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	379.79	432.76		812.55
220 Social Security Contributions	10,135.20	11,367.30		21,502.50
230 PSERS Retirement Contributions	45,569.22	52,911.44		98,480.66
260 Workers' Compensation	854.14	953.15		1,807.29
270 Group Insurance - Self-Insurance	29,132.95	33,332.05		62,465.00
Total Personnel Services - Employee Benefits	\$86,071.30	\$98,996.70		\$185,068.00
600 Supplies				
650 Supplies & Fees - Technology Related	2,208.00			2,208.00
Total Supplies	\$2,208.00			\$2,208.00
800 Other Objects				
810 Dues and Fees		35.00		35.00
Total Other Objects		\$35.00		\$35.00
Total 1243 Gifted Support	\$226,083.88	\$248,515.55		\$474,599.43

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1260 Physical Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - ius	243,041.41	243,041.40		486,082.81
Total Purchased Professional and Technical Services	\$243,041.41	\$243,041.40		\$486,082.81
Total 1260 Physical Support	\$243,041.41	\$243,041.40		\$486,082.81

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1270 Multi-Handicapped Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus	238,647.48	238,647.48		477,294.96
Total Purchased Professional and Technical Services	\$238,647.48	\$238,647.48		\$477,294.96
Total 1270 Multi-Handicapped Support	\$238,647.48	\$238,647.48		\$477,294.96

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1280 Early Intervention Support				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	55,107.54			55,107.54
Total Personnel Services - Salaries	\$55,107.54			\$55,107.54
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	159.67			159.67
220 Social Security Contributions	4,147.67			4,147.67
230 PSERS Retirement Contributions	18,982.67			18,982.67
260 Workers' Compensation	290.49			290.49
270 Group Insurance - Self-Insurance	13,800.00			13,800.00
Total Personnel Services - Employee Benefits	\$37,380.50			\$37,380.50
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	102,661.83			102,661.83
Total Purchased Professional and Technical Services	\$102,661.83			\$102,661.83
Total 1280 Early Intervention Support	\$195,149.87			\$195,149.87

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1290 Special Programs - Other Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	235,294.80	235,294.80		470,589.60
Total Purchased Professional and Technical Services	\$235,294.80	\$235,294.80		\$470,589.60
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	1,560,879.37	1,560,879.38		3,121,758.75
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	14,025.10	14,025.09		28,050.19
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	10,091.93	10,091.93		20,183.86
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes		1,312.65		1,312.65
Total Other Purchased Services	\$1,584,996.40	\$1,586,309.05		\$3,171,305.45
Total 1290 Special Programs - Other Support	\$1,820,291.20	\$1,821,603.85		\$3,641,895.05

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1300 Vocational Education				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	587,703.12			587,703.12
Total Personnel Services - Salaries	\$587,703.12			\$587,703.12
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,764.95			1,764.95
220 Social Security Contributions	43,537.26			43,537.26
230 PSERS Retirement Contributions	200,191.32			200,191.32
260 Workers' Compensation	3,765.25			3,765.25
270 Group Insurance - Self-Insurance	132,786.09			132,786.09
Total Personnel Services - Employee Benefits	\$382,044.87			\$382,044.87
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		1,518,676.02		1,518,676.02
Total Other Purchased Services		\$1,518,676.02		\$1,518,676.02
600 Supplies				
610 General Supplies		180.93		180.93
650 Supplies & Fees - Technology Related		2,392.70		2,392.70
Total Supplies		\$2,573.63		\$2,573.63
Total 1300 Vocational Education		\$2,490,997.64		\$2,490,997.64

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General Fund (10)	Elementary	Secondary	Federal	Total
1400 Other Instructional Programs - Elementary / Secondary				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	658.45	139,128.59		139,787.04
Total Personnel Services - Salaries	\$658.45	\$139,128.59		\$139,787.04
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider		421.14		421.14
220 Social Security Contributions	49.48	10,759.09		10,808.57
230 PSERS Retirement Contributions	227.16	49,516.90		49,744.06
260 Workers' Compensation	4.09	885.63		889.72
270 Group Insurance - Self-Insurance		34,595.00		34,595.00
Total Personnel Services - Employee Benefits	\$280.73	\$96,177.76		\$96,458.49
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	390,400.47	390,400.46		780,800.93
Total Purchased Professional and Technical Services	\$390,400.47	\$390,400.46		\$780,800.93
400 Purchased Property Services				
430 Repairs and Maintenance Services		765.39		765.39
Total Purchased Property Services		\$765.39		\$765.39
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		19,524.28		19,524.28
563 Tuition To Nonpublic Schools		159,652.47		159,652.47
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	8,727.38	26,305.24		35,032.62
596 Direct Payments To Intermediate Units	678.11	678.11		1,356.22
Total Other Purchased Services	\$9,405.49	\$206,160.10		\$215,565.59
600 Supplies				
610 General Supplies		132.14		132.14
620 Energy		704.68		704.68
Total Supplies		\$836.82		\$836.82
Total 1400 Other Instructional Programs - Elementary / Secondary	\$400,745.14	\$833,469.12		\$1,234,214.26

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1410 Drivers' Education				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries		136,262.01		136,262.01
Total Personnel Services - Salaries		\$136,262.01		\$136,262.01
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider		421.14		421.14
220 Social Security Contributions		10,542.40		10,542.40
230 PSERS Retirement Contributions		48,527.81		48,527.81
260 Workers' Compensation		867.51		867.51
270 Group Insurance - Self-Insurance		34,595.00		34,595.00
Total Personnel Services - Employee Benefits		\$94,953.86		\$94,953.86
400 Purchased Property Services				
430 Repairs and Maintenance Services		765.39		765.39
Total Purchased Property Services		\$765.39		\$765.39
600 Supplies				
610 General Supplies		132.14		132.14
620 Energy		704.68		704.68
Total Supplies		\$836.82		\$836.82
Total 1410 Drivers' Education		\$232,818.08		\$232,818.08

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1430 Homebound Instruction				
100 Personnel Services - Salaries	658.45	2,866.58		3,525.03
Total Personnel Services - Salaries	\$658.45	\$2,866.58		\$3,525.03
200 Personnel Services - Employee Benefits				
220 Social Security Contributions	49.48	216.69		266.17
230 PSERS Retirement Contributions	227.16	989.09		1,216.25
260 Workers' Compensation	4.09	18.12		22.21
Total Personnel Services - Employee Benefits	\$280.73	\$1,223.90		\$1,504.63
Total 1430 Homebound Instruction	\$939.18	\$4,090.48		\$5,029.66

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1440 Alternative Regular Education Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	390,400.47	390,400.46		780,800.93
Total Purchased Professional and Technical Services	\$390,400.47	\$390,400.46		\$780,800.93
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		19,524.28		19,524.28
563 Tuition To Nonpublic Schools		159,652.47		159,652.47
568 Tuition To Private Residential Rehabilitative Institutions (PRR) [In-State] and Detention Centers	8,727.38	26,305.24		35,032.62
596 Direct Payments To Intermediate Units	678.11	678.11		1,356.22
Total Other Purchased Services	\$9,405.49	\$206,160.10		\$215,565.59
Total 1440 Alternative Regular Education Programs	\$399,805.96	\$596,560.56		\$996,366.52

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1441 Adjudicated / Court-Placed Programs				
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		19,524.28		19,524.28
568 Tuition To Private Residential Rehabilitative Institutions (PRR) [In-State] and Detention Centers	8,727.38	26,305.24		35,032.62
596 Direct Payments To Intermediate Units	678.11	678.11		1,356.22
Total Other Purchased Services	\$9,405.49	\$46,507.63		\$55,913.12
Total 1441 Adjudicated / Court-Placed Programs	\$9,405.49	\$46,507.63		\$55,913.12

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1442 Alternative Education Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	390,400.47	390,400.46		780,800.93
Total Purchased Professional and Technical Services	\$390,400.47	\$390,400.46		\$780,800.93
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		159,652.47		159,652.47
Total Other Purchased Services		\$159,652.47		\$159,652.47
Total 1442 Alternative Education Programs	\$390,400.47	\$550,052.93		\$940,453.40

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1500 Nonpublic School Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius			17,079.92	17,079.92
330 Other Professional Services			3,450.00	3,450.00
Total Purchased Professional and Technical Services			\$20,529.92	\$20,529.92
600 Supplies				
650 Supplies & Fees - Technology Related			1,128.00	1,128.00
Total Supplies			\$1,128.00	\$1,128.00
Total 1500 Nonpublic School Programs			\$21,657.92	\$21,657.92

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1800 Pre-Kindergarten				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	25,655.68		1,994.42	25,655.68
Total Personnel Services - Salaries	\$25,655.68		1,994.42	\$25,655.68
200 Personnel Services - Employee Benefits				
220 Social Security Contributions			15,026.70	15,026.70
230 PSERS Retirement Contributions			169.09	169.09
260 Workers' Compensation				
Total Personnel Services - Employee Benefits			\$17,190.21	\$17,190.21
600 Supplies				
610 General Supplies			1,775.23	1,775.23
630 Food			1,136.00	1,136.00
Total Supplies			\$2,911.23	\$2,911.23
Total 1800 Pre-Kindergarten			\$45,757.12	\$45,757.12

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1801 Pre-K Instruction				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			25,655.68	25,655.68
Total Personnel Services - Salaries			\$25,655.68	\$25,655.68
200 Personnel Services - Employee Benefits				
220 Social Security Contributions			1,994.42	1,994.42
230 PSERS Retirement Contributions			15,026.70	15,026.70
260 Workers' Compensation			169.09	169.09
Total Personnel Services - Employee Benefits			\$17,190.21	\$17,190.21
600 Supplies				
610 General Supplies			1,775.23	1,775.23
630 Food			1,136.00	1,136.00
Total Supplies			\$2,911.23	\$2,911.23
Total 1801 Pre-K Instruction			\$45,757.12	\$45,757.12

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	<u>Total</u>
General Fund (10)	
2000 Support Services	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	21,410,515.00
Total Personnel Services - Salaries	\$21,410,515.00
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	136,315.88
220 Social Security Contributions	1,597,276.65
230 PSERS Retirement Contributions	7,205,778.00
240 Tuition Reimbursement	459,902.10
250 Unemployment Compensation	18,945.21
260 Workers' Compensation	214,831.70
270 Group Insurance - Self-Insurance	7,322,438.24
Total Personnel Services - Employee Benefits	\$16,955,487.78
300 Purchased Professional and Technical Services	
322 Professional Educational Services - Ius	439,217.35
330 Other Professional Services	1,207,410.01
340 Technical Services	91,606.20
360 Employee Training and Development Services	42,156.63
Total Purchased Professional and Technical Services	\$1,780,390.19
400 Purchased Property Services	
410 Cleaning Services	360,402.42
420 Utility Services	139,616.18
430 Repairs and Maintenance Services	772,445.28
440 Rentals	83,522.94
460 Extermination Services	9,556.65
Total Purchased Property Services	\$1,365,543.47
500 Other Purchased Services	
513 Contracted Carriers	493,445.76
516 Student Transportation Services From the IU	164,746.61
520 Insurance - General	250.00
522 Automotive Liability Insurance	151,960.00
523 General Property and Liability Insurance	381,451.00
530 Communications	184,386.61
549 Other Advertising/Public Relations	67,985.97
550 Printing and Binding	41,293.23
580 Travel	11,326.51
595 IU Payments By Withholding	40,142.94
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	93,907.77
Total Other Purchased Services	\$1,630,896.40
600 Supplies	
610 General Supplies	1,537,894.49
620 Energy	1,826,084.35
630 Food	50.00
640 Books and Periodicals	92,564.27
650 Supplies & Fees - Technology Related	1,429,835.25

General Fund (10)		Total
2000 Support Services		
Total Supplies		\$4,886,428.36
700 Property		
752 Capital Equipment - Original and Additional	45,833.05	
756 Capitalized Technology Equipment - Original	1,389,329.85	
762 Capitalized Equipment - Replacement	52,889.88	
Total Property	\$1,488,052.78	
800 Other Objects		
810 Dues and Fees	57,646.31	
820 Claims and Judgments Against the LEA	129,490.19	
890 Miscellaneous Expenditures	37,965.61	
Total Other Objects	\$225,102.11	
Total 2000 Support Services	\$49,742,416.09	

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2100 Support Services - Students				
100 Personnel Services - Salaries	1,316,112.45	1,607,436.16	125,157.00	3,497,834.30
Total Personnel Services - Salaries	\$1,316,112.45	\$1,607,436.16	\$125,157.00	\$3,497,834.30
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	5,315.69	6,116.64	326.59	16,462.79
220 Social Security Contributions	99,212.56	120,959.93	9,767.08	263,164.63
230 PSERS Retirement Contributions	444,097.18	554,445.91	43,105.19	1,195,132.47
250 Unemployment Compensation				(594.84)
260 Workers' Compensation	8,323.49	16,018.12	766.65	30,019.76
270 Group Insurance - Self-Insurance	301,992.18	330,374.97	24,040.00	806,999.71
Total Personnel Services - Employee Benefits	\$88,941.10	\$1,027,915.57	\$78,005.51	\$2,311,184.52
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	83,323.38	86,407.06		437,480.44
330 Other Professional Services	18,176.00	48,323.25	11,599.60	78,098.85
Total Purchased Professional and Technical Services	\$101,499.38	\$134,730.31	\$11,599.60	\$515,579.29
400 Purchased Property Services				
430 Repairs and Maintenance Services	233.01	252.91		591.39
Total Purchased Property Services	\$233.01	\$252.91		\$591.39
500 Other Purchased Services				
530 Communications	29.36	103.58		132.94
549 Other Advertising/Public Relations	415.85	522.15		938.00
580 Travel	1,785.84	1,214.74		3,781.60
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	46,953.88	46,953.89		93,907.77
Total Other Purchased Services	\$49,184.93	\$48,794.36		\$98,760.31
600 Supplies				
610 General Supplies	5,871.55	13,297.24		19,168.79
640 Books and Periodicals	2,274.66	569.47		2,844.13
650 Supplies & Fees - Technology Related	7,736.72	7,730.08		15,466.80
Total Supplies	\$15,882.93	\$21,596.79		\$37,479.72
800 Other Objects				
810 Dues and Fees	958.25	1,139.10		3,074.94
Total Other Objects	\$958.25	\$1,139.10		\$3,074.94
Total 2100 Support Services - Students	\$2,342,812.05	\$2,841,865.20	\$214,762.11	\$6,464,504.47

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2110 Supervision of Student Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	194,136.69	174,684.82		368,821.51
Total Personnel Services - Salaries	\$194,136.69	\$174,684.82		\$368,821.51
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,027.82	1,933.94		3,961.76
220 Social Security Contributions	14,303.02	13,178.79		27,481.81
230 PSERS Retirement Contributions	65,381.41	59,322.28		124,703.69
260 Workers Compensation	1,207.89	1,113.47		2,321.36
270 Group Insurance - Self-Insurance	54,636.26	32,745.09		87,381.35
Total Personnel Services - Employee Benefits	\$137,556.40	\$108,293.57		\$245,849.97
300 Purchased Professional and Technical Services				
330 Other Professional Services	13,301.00	43,448.25		56,749.25
Total Purchased Professional and Technical Services	\$13,301.00	\$43,448.25		\$56,749.25
400 Purchased Property Services				
430 Repairs and Maintenance Services	213.70	213.69		427.39
Total Purchased Property Services	\$213.70	\$213.69		\$427.39
500 Other Purchased Services				
530 Communications	29.36	103.58		132.94
549 Other Advertising/Public Relations	415.85	522.15		938.00
580 Travel	1,688.60	1,117.50		2,806.10
Total Other Purchased Services	\$2,133.81	\$1,743.23		\$3,877.04
600 Supplies				
610 General Supplies	2,385.48	1,956.66		4,342.14
640 Books and Periodicals	2,269.47	558.93		2,828.40
Total Supplies	\$4,654.95	\$2,515.59		\$7,170.54
800 Other Objects				
810 Dues and Fees	958.25	1,114.10		2,072.35
Total Other Objects	\$958.25	\$1,114.10		\$2,072.35
Total 2110 Supervision of Student Services	\$352,954.80	\$332,013.25		\$684,968.05

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General Fund (10)	Elementary	Secondary	Federal	Total
2111 Supervision of Student Services - Head of Component				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	125,305.14	96,486.26		221,791.40
Total Personnel Services - Salaries	\$125,305.14	\$96,486.26		\$221,791.40
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,733.43	1,622.08		3,355.51
220 Social Security Contributions	9,193.68	7,350.21		16,543.89
230 PSERS Retirement Contributions	41,647.06	33,297.42		74,944.48
260 Workers' Compensation	772.46	617.50		1,389.96
270 Group Insurance - Self-Insurance	18,768.26			18,768.26
Total Personnel Services - Employee Benefits	\$72,114.89	\$42,887.21		\$115,002.10
500 Other Purchased Services				
580 Travel	87.70	178.06		265.76
Total Other Purchased Services	\$87.70	\$178.06		\$265.76
600 Supplies				
610 General Supplies	936.82	101.01		1,037.83
Total Supplies	\$936.82	\$101.01		\$1,037.83
800 Other Objects				
810 Dues and Fees	604.24	758.74		1,362.98
Total Other Objects	\$604.24	\$758.74		\$1,362.98
Total 2111 Supervision of Student Services - Head of Component	\$199,048.79	\$140,411.28		\$339,460.07

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2119 Supervision of Student Services - All Other Supervision				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	68,831.55	78,198.56		147,030.11
Total Personnel Services - Salaries	\$68,831.55	\$78,198.56		\$147,030.11
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	294.39	311.86		606.25
220 Social Security Contributions	5,109.34	5,828.58		10,937.92
230 PSERS Retirement Contributions	23,734.35	26,024.86		49,759.21
260 Workers Compensation	435.43	495.97		931.40
270 Group Insurance - Self-Insurance	35,868.00	32,745.09		68,613.09
Total Personnel Services - Employee Benefits	\$65,441.51	\$65,406.36		\$130,847.87
300 Purchased Professional and Technical Services				
330 Other Professional Services	13,301.00	43,448.25		56,749.25
Total Purchased Professional and Technical Services	\$13,301.00	\$43,448.25		\$56,749.25
400 Purchased Property Services				
430 Repairs and Maintenance Services	213.70	213.69		427.39
Total Purchased Property Services	\$213.70	\$213.69		\$427.39
500 Other Purchased Services				
530 Communications	29.36	103.58		132.94
549 Other Advertising/Public Relations	415.85	522.15		938.00
580 Travel	1,600.90	939.44		2,540.34
Total Other Purchased Services	\$2,046.11	\$1,565.17		\$3,611.28
600 Supplies				
610 General Supplies	1,448.66	1,855.65		3,304.31
640 Books and Periodicals	2,269.47	558.93		2,828.40
Total Supplies	\$3,718.13	\$2,414.58		\$6,132.71
800 Other Objects				
810 Dues and Fees	354.01	355.36		709.37
Total Other Objects	\$354.01	\$355.36		\$709.37
Total 2119 Supervision of Student Services - All Other Supervision	\$153,906.01	\$191,601.97		\$345,507.98

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2120 Guidance Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	843,577.71	1,310,577.04	2,926.44	2,157,081.19
Total Personnel Services - Salaries	\$843,577.71	\$1,310,577.04	\$2,926.44	\$2,157,081.19
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,527.71	3,865.39		6,393.10
220 Social Security Contributions	63,463.28	98,333.77	222.45	162,019.50
230 PSERS Retirement Contributions	291,657.16	451,654.39	1,007.01	744,318.56
260 Workers' Compensation	5,334.63	14,133.57	13.52	19,481.72
270 Group Insurance - Self-Insurance	187,991.70	273,482.10		461,473.80
Total Personnel Services - Employee Benefits	\$550,974.48	\$841,469.22	\$1,242.98	\$1,393,686.68
400 Purchased Property Services				
430 Repairs and Maintenance Services	19.31	39.22		58.53
Total Purchased Property Services	\$19.31	\$39.22		\$58.53
600 Supplies				
610 General Supplies	1,806.21	9,660.72		11,466.93
640 Books and Periodicals	5.19	10.54		15.73
650 Supplies & Fees - Technology Related	6.64			6.64
Total Supplies	\$1,818.04	\$9,671.26		\$11,489.30
800 Other Objects				
810 Dues and Fees		25.00		25.00
Total Other Objects		\$25.00		\$25.00
Total 2120 Guidance Services	\$1,396,389.54	\$2,161,781.74	\$4,169.42	\$3,562,340.70

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2140 Psychological Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	228,984.89	72,761.15	122,230.56	423,976.60
Total Personnel Services - Salaries	\$228,984.89	\$72,761.15	\$122,230.56	\$423,976.60
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	634.86	192.01	326.59	1,153.46
220 Social Security Contributions	17,723.50	5,724.62	9,544.63	32,992.75
230 PSERS Retirement Contributions	70,026.34	26,436.98	42,098.18	138,561.50
260 Workers Compensation	1,465.36	455.47	753.13	2,673.96
270 Group Insurance - Self-Insurance	49,726.72	14,510.28	24,040.00	88,277.00
Total Personnel Services - Employee Benefits	\$139,576.78	\$47,319.36	\$76,762.53	\$263,658.67
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	83,323.38	86,407.06		169,730.44
330 Other Professional Services	4,875.00	4,875.00		9,750.00
Total Purchased Professional and Technical Services	\$88,198.38	\$91,282.06		\$179,480.44
500 Other Purchased Services				
580 Travel	89.73	89.74		179.47
Total Other Purchased Services	\$89.73	\$89.74		\$179.47
600 Supplies				
610 General Supplies	1,679.86	1,679.86		3,359.72
650 Supplies & Fees - Technology Related	7,730.08	7,730.08		15,460.16
Total Supplies	\$9,409.94	\$9,409.94		\$18,819.88
Total 2140 Psychological Services	\$466,259.72	\$220,862.25	\$198,993.09	\$886,115.06

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2160 Social Work Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				130,068.12
Total Personnel Services - Salaries				\$130,068.12
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,814.80
220 Social Security Contributions				9,769.30
230 PSERS Retirement Contributions				44,886.40
260 Workers' Compensation				832.52
270 Group Insurance - Self-Insurance				39,485.44
Total Personnel Services - Employee Benefits				\$96,788.46
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius				267,750.00
Total Purchased Professional and Technical Services				\$267,750.00
500 Other Purchased Services				
580 Travel				781.02
Total Other Purchased Services				\$781.02
Total 2160 Social Work Services				\$495,387.60

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2170 Student Accounting Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				319,060.57
Total Personnel Services - Salaries				\$319,060.57
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				2,889.07
220 Social Security Contributions				23,455.76
230 PSERS Retirement Contributions				108,597.79
250 Unemployment Compensation				(594.84)
260 Workers' Compensation				4,078.98
270 Group Insurance - Self-Insurance				11,107.12
Total Personnel Services - Employee Benefits				\$249,533.88
300 Purchased Professional and Technical Services				
330 Other Professional Services			11,599.60	11,599.60
Total Purchased Professional and Technical Services			\$11,599.60	\$11,599.60
400 Purchased Property Services				
430 Repairs and Maintenance Services				105.47
Total Purchased Property Services				\$105.47
800 Other Objects				
810 Dues and Fees				977.59
Total Other Objects				\$977.59
Total 2170 Student Accounting Services			\$11,599.60	\$581,277.11

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2190 Other Student Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	49,413.16	49,413.15		98,826.31
Total Personnel Services - Salaries	\$49,413.16	\$49,413.15		\$98,826.31
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	125.30	125.30		250.60
220 Social Security Contributions	3,722.76	3,722.75		7,445.51
230 PSERS Retirement Contributions	17,032.27	17,032.26		34,064.53
260 Workers' Compensation	315.61	315.61		631.22
270 Group Insurance - Self-Insurance	9,637.50	9,637.50		19,275.00
Total Personnel Services - Employee Benefits	\$30,833.44	\$30,833.42		\$61,666.86
500 Other Purchased Services				
580 Travel	7.51	7.50		15.01
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	46,953.88	46,953.89		93,907.77
Total Other Purchased Services	\$46,961.39	\$46,961.39		\$93,922.78
Total 2190 Other Student Services	\$127,207.99	\$127,207.96		\$254,415.95

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2200 Support Services - Instructional Staff				
100 Personnel Services - Salaries	784,995.46	649,433.19	13,642.37	1,448,071.02
Total Personnel Services - Salaries	\$784,995.46	\$649,433.19	\$13,642.37	\$1,448,071.02
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	4,550.59	3,634.45		8,185.04
220 Social Security Contributions	59,209.80	48,979.84	1,023.86	109,213.50
230 PSERS Retirement Contributions	270,924.29	221,603.10	4,701.40	497,228.79
240 Tuition Reimbursement	115,351.28	303,612.12		418,963.40
260 Workers' Compensation	4,937.78	4,031.05	83.69	9,052.52
270 Group Insurance - Self-Insurance	154,105.12	125,816.50		279,921.62
Total Personnel Services - Employee Benefits	\$609,078.86	\$707,677.06	\$5,808.95	\$1,322,564.87
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus			344.91	344.91
330 Other Professional Services	6,577.50	6,577.50		13,155.00
360 Employee Training and Development Services	13,436.97	8,496.31	379.00	22,312.28
Total Purchased Professional and Technical Services	\$20,014.47	\$15,073.81	\$723.91	\$35,812.19
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,749.00		1,749.00
Total Purchased Property Services		\$1,749.00		\$1,749.00
500 Other Purchased Services				
550 Printing and Binding	49.00			49.00
580 Travel	578.94	325.00		903.94
Total Other Purchased Services	\$627.94	\$325.00		\$952.94
600 Supplies				
610 General Supplies	10,255.62	14,362.28	4,563.60	29,181.50
640 Books and Periodicals	42,235.72	42,228.95	3,000.00	87,464.67
650 Supplies & Fees - Technology Related	31,097.35	35,787.16	2,390.00	69,274.51
Total Supplies	\$83,588.69	\$92,378.39	\$9,953.60	\$185,920.68
800 Other Objects				
810 Dues and Fees	3,846.00			3,846.00
Total Other Objects	\$3,846.00			\$3,846.00
Total 2200 Support Services - Instructional Staff	\$1,502,151.42	\$1,466,636.45	\$30,128.83	\$2,998,916.70

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2250 School Library Services				
100 Personnel Services - Salaries	494,837.34	340,868.85		835,706.19
Total Personnel Services - Salaries	\$494,837.34	\$340,868.85		\$835,706.19
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,601.69	1,154.46		2,756.15
220 Social Security Contributions	37,270.71	25,456.80		62,727.51
230 PSERS Retirement Contributions	171,496.53	115,702.00		287,198.53
260 Workers' Compensation	3,137.44	2,133.94		5,271.38
270 Group Insurance - Self-Insurance	145,756.80	112,034.20		257,791.00
Total Personnel Services - Employee Benefits	\$359,263.17	\$256,481.40		\$615,744.57
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,749.00		1,749.00
Total Purchased Property Services		\$1,749.00		\$1,749.00
600 Supplies				
610 General Supplies	2,593.28	7,297.30	479.90	10,370.48
640 Books and Periodicals	42,154.78	42,228.95		84,383.73
650 Supplies & Fees - Technology Related	31,247.34	35,787.16	2,290.00	69,324.50
Total Supplies	\$75,995.40	\$85,313.41	\$2,769.90	\$164,078.71
Total 2250 School Library Services	\$930,095.91	\$684,412.66	\$2,769.90	\$1,617,278.47

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2260 Instruction and Curriculum Development Services				
100 Personnel Services - Salaries	289,608.12	307,314.34		596,922.46
Total Personnel Services - Salaries	\$289,608.12	\$307,314.34		\$596,922.46
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,948.90	2,479.99		5,428.89
220 Social Security Contributions	21,897.74	23,429.55		45,327.29
230 PSERS Retirement Contributions	99,237.95	105,469.72		204,707.67
260 Workers' Compensation	1,796.82	1,889.11		3,685.93
270 Group Insurance - Self-Insurance	8,348.32	13,782.30		22,130.62
Total Personnel Services - Employee Benefits	\$134,229.73	\$147,050.67		\$281,280.40
500 Other Purchased Services				
550 Printing and Binding	49.00			49.00
580 Travel	578.94			578.94
Total Other Purchased Services	\$627.94			\$627.94
600 Supplies				
610 General Supplies	7,662.34	7,064.98		14,727.32
640 Books and Periodicals	80.94			80.94
650 Supplies & Fees - Technology Related	(149.99)			(149.99)
Total Supplies	\$7,593.29	\$7,064.98		\$14,658.27
800 Other Objects				
810 Dues and Fees	3,846.00			3,846.00
Total Other Objects	\$3,846.00			\$3,846.00
Total 2260 Instruction and Curriculum Development Services	\$435,905.08	\$461,429.99		\$897,335.07

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2270 Instructional Staff Professional Development Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	550.00	1,250.00	13,642.37	15,442.37
Total Personnel Services - Salaries	\$550.00	\$1,250.00	\$13,642.37	\$15,442.37
200 Personnel Services - Employee Benefits				
220 Social Security Contributions	41.35	93.49	1,023.86	1,158.70
230 PSERS Retirement Contributions	189.81	431.38	4,701.40	5,322.59
240 Tuition Reimbursement	115,351.28	303,612.12		418,963.40
260 Workers' Compensation	3.52	8.00	83.69	95.21
Total Personnel Services - Employee Benefits	\$115,585.96	\$304,144.99	\$5,808.95	\$425,539.90
300 Purchased Professional and Technical Services				
330 Other Professional Services	6,577.50	6,577.50		13,155.00
360 Employee Training and Development Services	13,436.97	8,496.31	379.00	22,312.28
Total Purchased Professional and Technical Services	\$20,014.47	\$15,073.81	\$379.00	\$35,467.28
500 Other Purchased Services				
580 Travel		325.00		325.00
Total Other Purchased Services		\$325.00		\$325.00
600 Supplies				
610 General Supplies			4,083.70	4,083.70
640 Books and Periodicals			3,000.00	3,000.00
650 Supplies & Fees - Technology Related			100.00	100.00
Total Supplies			\$7,183.70	\$7,183.70
Total 2270 Instructional Staff Professional Development Services	\$136,150.43	\$320,793.80	\$27,014.02	\$483,958.25

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2280 Nonpublic Support Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus			344.91	344.91
Total Purchased Professional and Technical Services			\$344.91	\$344.91
Total 2280 Nonpublic Support Services			\$344.91	\$344.91

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2300 Support Services - Administration				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	1,877,361.24	1,618,374.51	25,804.04	4,252,452.85
Total Personnel Services - Salaries	\$1,877,361.24	\$1,618,374.51	\$25,804.04	\$4,252,452.85
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	20,116.03	16,419.70	116.50	44,070.57
220 Social Security Contributions	137,491.49	119,895.81	1,973.90	311,182.05
230 PSERS Retirement Contributions	627,737.90	550,140.44	8,813.96	1,402,244.07
250 Unemployment Compensation	(3,395.16)	1,562.88		(1,832.28)
260 Workers' Compensation	12,535.54	18,885.76	163.69	36,107.66
270 Group Insurance - Self-Insurance	430,762.85	419,614.04		941,229.54
Total Personnel Services - Employee Benefits	\$1,225,248.65	\$1,126,518.63	\$11,068.05	\$2,733,001.61
300 Purchased Professional and Technical Services				
330 Other Professional Services				676,057.94
Total Purchased Professional and Technical Services				\$676,057.94
400 Purchased Property Services				
430 Repairs and Maintenance Services	3,895.02	4,487.31		10,465.40
440 Rentals	9,827.74	10,375.80		20,203.54
Total Purchased Property Services	\$13,722.76	\$14,863.11		\$30,668.94
500 Other Purchased Services				
530 Communications	8,842.77	16,321.04		34,484.46
549 Other Advertising/Public Relations				58,936.36
550 Printing and Binding	5,430.00	5,106.00		37,875.76
580 Travel		431.24		589.43
Total Other Purchased Services	\$14,272.77	\$21,858.28		\$131,886.01
600 Supplies				
610 General Supplies	8,057.00	16,649.69	8,102.65	36,070.29
630 Food				50.00
640 Books and Periodicals		116.53		147.43
650 Supplies & Fees - Technology Related			9,100.00	10,506.00
Total Supplies	\$8,057.00	\$16,766.22	\$17,202.65	\$46,773.72
700 Property				
756 Capitalized Technology Equipment - Original		7,087.86		7,087.86
Total Property		\$7,087.86		\$7,087.86
800 Other Objects				
810 Dues and Fees	3,359.44	2,884.46		27,425.32
820 Claims and Judgments Against the LEA			129,490.19	129,490.19
890 Miscellaneous Expenditures		91.52		37,965.61
Total Other Objects	\$3,359.44	\$2,975.98	\$129,490.19	\$194,881.12
Total 2300 Support Services - Administration	\$3,142,021.86	\$2,808,444.59	\$183,564.93	\$8,072,810.05

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2310 Board Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				14,561.69
Total Personnel Services - Salaries				\$14,561.69
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				115.64
220 Social Security Contributions				1,114.00
230 PSERS Retirement Contributions				4,993.40
260 Workers' Compensation				91.38
Total Personnel Services - Employee Benefits				\$6,314.42
300 Purchased Professional and Technical Services				
330 Other Professional Services				31,765.00
Total Purchased Professional and Technical Services				\$31,765.00
500 Other Purchased Services				
530 Communications				291.45
549 Other Advertising/Public Relations				58,936.36
Total Other Purchased Services				\$59,227.81
600 Supplies				
610 General Supplies				380.95
630 Food				50.00
640 Books and Periodicals				30.90
Total Supplies				\$461.85
800 Other Objects				
810 Dues and Fees				18,882.42
820 Claims and Judgments Against the LEA		129,490.19		129,490.19
Total Other Objects		\$129,490.19		\$148,372.61
Total 2310 Board Services		\$129,490.19		\$260,703.38

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2330 Tax Assessment and Collection Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				55,693.70
Total Personnel Services - Salaries				\$55,693.70
200 Personnel Services - Employee Benefits				
220 Social Security Contributions				4,260.64
260 Workers' Compensation				308.30
Total Personnel Services - Employee Benefits				\$4,568.94
300 Purchased Professional and Technical Services				
330 Other Professional Services				165,434.47
Total Purchased Professional and Technical Services				\$165,434.47
500 Other Purchased Services				
530 Communications				9,029.20
550 Printing and Binding				23,604.76
Total Other Purchased Services				\$32,633.96
600 Supplies				
610 General Supplies				761.27
650 Supplies & Fees - Technology Related				100.00
Total Supplies				\$861.27
Total 2330 Tax Assessment and Collection Services				\$259,192.34

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2350 Legal and Accounting Services				
300 Purchased Professional and Technical Services				
380 Other Professional Services				470,958.47
Total Purchased Professional and Technical Services				\$470,958.47
Total 2350 Legal and Accounting Services				\$470,958.47

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				660,657.67
Total Personnel Services - Salaries				\$660,657.67
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				7,302.70
220 Social Security Contributions				46,446.21
230 PSERS Retirement Contributions				210,558.37
260 Workers' Compensation				4,122.99
270 Group Insurance - Self-Insurance				90,852.65
Total Personnel Services - Employee Benefits				\$359,282.92
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,083.07
Total Purchased Property Services				\$2,083.07
500 Other Purchased Services				
530 Communications	467.90			467.90
550 Printing and Binding		74.81		74.81
580 Travel				158.19
Total Other Purchased Services	\$467.90	\$74.81		\$4,435.90
600 Supplies				
610 General Supplies				2,118.73
650 Supplies & Fees - Technology Related				1,306.00
Total Supplies				\$3,424.73
800 Other Objects				
810 Dues and Fees				2,299.00
Total Other Objects				\$2,299.00
Total 2360 Office of the Superintendent / Executive Director Services	\$467.90	\$74.81		\$1,032,183.29

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2380 Office of the Principal Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	1,877,361.24	1,618,374.51	25,804.04	3,521,539.79
Total Personnel Services - Salaries	\$1,877,361.24	\$1,618,374.51	\$25,804.04	\$3,521,539.79
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	20,116.03	16,419.70	116.50	36,652.23
220 Social Security Contributions	137,491.49	119,895.81	1,973.90	259,361.20
230 PSERS Retirement Contributions	627,737.90	550,140.44	8,813.96	1,186,692.30
250 Unemployment Compensation	(3,395.16)	1,562.88		(1,832.28)
260 Workers' Compensation	12,535.54	18,885.76	163.69	31,584.99
270 Group Insurance - Self-Insurance	430,762.85	419,614.04		850,376.89
Total Personnel Services - Employee Benefits	\$1,225,248.65	\$1,126,518.63	\$11,068.05	\$2,362,835.33
400 Purchased Property Services				
430 Repairs and Maintenance Services	3,895.02	4,487.31		8,382.33
440 Rentals	9,827.74	10,375.80		20,203.54
Total Purchased Property Services	\$13,722.76	\$14,863.11		\$28,585.87
500 Other Purchased Services				
530 Communications	8,374.87	16,246.23		24,621.10
550 Printing and Binding	5,430.00	5,106.00		10,536.00
580 Travel		431.24		431.24
Total Other Purchased Services	\$13,804.87	\$21,783.47		\$35,588.34
600 Supplies				
610 General Supplies	8,057.00	16,649.69	8,102.65	32,809.34
640 Books and Periodicals		116.53		116.53
Total Supplies	\$8,057.00	\$16,766.22	\$8,102.65	\$32,925.87
700 Property				
756 Capitalized Technology Equipment - Original		7,087.86		7,087.86
Total Property		\$7,087.86		\$7,087.86
800 Other Objects				
810 Dues and Fees	3,359.44	2,884.46		6,243.90
890 Miscellaneous Expenditures		91.52		91.52
Total Other Objects	\$3,359.44	\$2,975.98		\$6,335.42
Total 2380 Office of the Principal Services	\$3,141,553.96	\$2,808,369.78	\$44,974.74	\$5,994,898.48

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2390 Other Administration Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,900.00
Total Purchased Professional and Technical Services				\$7,900.00
600 Supplies				
650 Supplies & Fees - Technology Related			9,100.00	9,100.00
Total Supplies			\$9,100.00	\$9,100.00
800 Other Objects				
890 Miscellaneous Expenditures				37,874.09
Total Other Objects				\$37,874.09
Total 2390 Other Administration Services			\$9,100.00	\$54,874.09

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2400 Support Services - Pupil Health				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
Total Personnel Services - Salaries				
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
260 Workers Compensation				
270 Group Insurance - Self-Insurance				
Total Personnel Services - Employee Benefits				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius				
330 Other Professional Services				
Total Purchased Professional and Technical Services				
400 Purchased Property Services				
430 Repairs and Maintenance Services				
Total Purchased Property Services				
500 Other Purchased Services				
530 Communications				
550 Printing and Binding				
580 Travel				
Total Other Purchased Services				
600 Supplies				
610 General Supplies				
Total Supplies				
800 Other Objects				
810 Dues and Fees				
Total Other Objects				
Total 2400 Support Services - Pupil Health				

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2420 Medical Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			1,991.26	850,427.25
Total Personnel Services - Salaries			\$1,991.26	\$850,427.25
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				3,141.39
220 Social Security Contributions			93.50	63,556.31
230 PSERS Retirement Contributions			568.91	291,684.75
260 Workers' Compensation			7.90	5,442.18
270 Group Insurance - Self-Insurance				287,817.47
Total Personnel Services - Employee Benefits			\$670.31	\$651,642.10
300 Purchased Professional and Technical Services				
330 Other Professional Services				27,510.00
Total Purchased Professional and Technical Services				\$27,510.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,206.36
Total Purchased Property Services				\$1,206.36
500 Other Purchased Services				
530 Communications				189.71
550 Printing and Binding				372.12
580 Travel				65.94
Total Other Purchased Services				\$627.77
600 Supplies				
610 General Supplies			14,769.88	25,873.29
Total Supplies			\$14,769.88	\$25,873.29
800 Other Objects				
810 Dues and Fees				1,300.00
Total Other Objects				\$1,300.00
Total 2420 Medical Services			\$17,431.45	\$1,558,586.77

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2430 Dental Services				
100 Personnel Services - Salaries				85,938.06
100 Personnel Services - Salaries				\$85,938.06
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				245.11
220 Social Security Contributions				6,440.80
230 PSERS Retirement Contributions				29,621.56
260 Workers' Compensation				548.83
270 Group Insurance - Self-Insurance				19,015.00
Total Personnel Services - Employee Benefits				\$55,871.30
500 Other Purchased Services				
580 Travel				290.43
Total Other Purchased Services				\$290.43
600 Supplies				
610 General Supplies				3,103.62
Total Supplies				\$3,103.62
800 Other Objects				
810 Dues and Fees				304.00
Total Other Objects				\$304.00
Total 2430 Dental Services				\$145,507.41

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2440 Nursing Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius				1,392.00
Total Purchased Professional and Technical Services				\$1,392.00
Total 2440 Nursing Services				\$1,392.00

400

	Elementary	Secondary	Federal	Total
General Fund (10)				
2450 Nonpublic Health Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				18,268.71
Total Personnel Services - Salaries				\$18,268.71
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				66.63
220 Social Security Contributions				1,557.42
230 PSERS Retirement Contributions				7,065.20
260 Workers' Compensation				131.81
Total Personnel Services - Employee Benefits				\$8,821.06
400 Purchased Property Services				
430 Repairs and Maintenance Services				222.64
Total Purchased Property Services				\$222.64
600 Supplies				
610 General Supplies				201.78
Total Supplies				\$201.78
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2450 Nonpublic Health Services				\$27,644.19

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2490 Other Health Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	65,687.44		65,687.44	65,687.44
Total Personnel Services - Salaries	\$65,687.44		\$65,687.44	\$65,687.44
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,250.60		1,250.60	1,250.60
220 Social Security Contributions	4,975.62		4,975.62	4,975.62
230 PSERS Retirement Contributions	22,668.62		22,668.62	22,668.62
260 Workers' Compensation	420.42		420.42	420.42
270 Group Insurance - Self-Insurance	19,789.28		19,789.28	19,789.28
Total Personnel Services - Employee Benefits	\$49,104.54		\$49,104.54	\$49,104.54
600 Supplies				
610 General Supplies	81,500.00		81,500.00	81,500.00
Total Supplies	\$81,500.00		\$81,500.00	\$81,500.00
Total 2490 Other Health Services	\$196,291.98		\$196,291.98	\$196,291.98

700

	Elementary	Secondary	Federal	Total
General Fund (10)				
2500 Support Services - Business				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	665.84			728,039.08
Total Personnel Services - Salaries	\$665.84			\$728,039.08
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	3.03			5,746.29
220 Social Security Contributions	50.01			54,211.87
230 PSERS Retirement Contributions	229.78			244,141.01
260 Workers' Compensation	4.26			7,539.33
270 Group Insurance - Self-Insurance				204,554.00
Total Personnel Services - Employee Benefits	\$287.08			\$516,192.50
300 Purchased Professional and Technical Services				
330 Other Professional Services				47,419.21
Total Purchased Professional and Technical Services				\$47,419.21
400 Purchased Property Services				
430 Repairs and Maintenance Services				3,904.86
Total Purchased Property Services				\$3,904.86
500 Other Purchased Services				
520 Insurance - General				250.00
530 Communications				5,798.91
549 Other Advertising/Public Relations				201.61
550 Printing and Binding				2,957.35
580 Travel				20.93
Total Other Purchased Services				\$9,228.80
600 Supplies				
610 General Supplies				18,093.60
650 Supplies & Fees - Technology Related	12,173.50			174,040.43
Total Supplies	\$12,173.50			\$192,134.03
800 Other Objects				
810 Dues and Fees				10,865.48
Total Other Objects				\$10,865.48
Total 2500 Support Services - Business	\$13,126.42			\$1,507,783.96

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2510 Fiscal Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			665.84	728,039.08
Total Personnel Services - Salaries			\$665.84	\$728,039.08
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	3.03			5,746.29
220 Social Security Contributions	50.01			54,211.87
230 PSERS Retirement Contributions	229.78			244,141.01
260 Workers' Compensation	4.26			7,539.33
270 Group Insurance - Self-Insurance				204,554.00
Total Personnel Services - Employee Benefits			\$287.08	\$516,192.50
300 Purchased Professional and Technical Services				
330 Other Professional Services				47,419.21
Total Purchased Professional and Technical Services				\$47,419.21
400 Purchased Property Services				
430 Repairs and Maintenance Services				3,904.86
Total Purchased Property Services				\$3,904.86
500 Other Purchased Services				
520 Insurance - General				250.00
530 Communications				5,798.91
549 Other Advertising/Public Relations				201.61
550 Printing and Binding				2,957.35
580 Travel				20.93
Total Other Purchased Services				\$9,228.80
600 Supplies				
610 General Supplies			12,173.50	18,093.60
650 Supplies & Fees - Technology Related				174,040.43
Total Supplies			\$12,173.50	\$192,134.03
800 Other Objects				
810 Dues and Fees				10,865.48
Total Other Objects			\$13,126.42	\$10,865.48
Total 2510 Fiscal Services				\$1,507,783.96

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				151,782.97
Total Personnel Services - Salaries				\$151,782.97
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,760.55
220 Social Security Contributions				11,501.13
230 PSERS Retirement Contributions				46,778.03
260 Workers' Compensation				971.34
270 Group Insurance - Self-Insurance				6,623.68
Total Personnel Services - Employee Benefits				\$87,634.73
Total 2511 Supervision of Fiscal Services - Head of Component				\$219,417.70

705

General Fund (10)

2514 Payroll Services

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				122,689.76
Total Personnel Services - Salaries				\$122,689.76
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				489.21
220 Social Security Contributions				9,147.14
230 PSERS Retirement Contributions				42,125.24
260 Workers' Compensation				782.75
270 Group Insurance - Self-Insurance				58,800.00
Total Personnel Services - Employee Benefits				\$111,344.34
Total 2514 Payroll Services				\$234,034.10

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2515 Financial Accounting Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			665.84	453,566.35
Total Personnel Services - Salaries			\$665.84	\$453,566.35
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			3.03	3,496.53
220 Social Security Contributions			50.01	33,563.60
230 PSERS Retirement Contributions			229.78	155,237.74
260 Workers' Compensation			4.26	5,785.24
270 Group Insurance - Self-Insurance				139,130.32
Total Personnel Services - Employee Benefits			\$287.08	\$337,213.43
300 Purchased Professional and Technical Services				
330 Other Professional Services				47,419.21
Total Purchased Professional and Technical Services				\$47,419.21
400 Purchased Property Services				
430 Repairs and Maintenance Services				3,904.86
Total Purchased Property Services				\$3,904.86
500 Other Purchased Services				
520 Insurance - General				250.00
530 Communications				5,798.91
549 Other Advertising/Public Relations				201.61
550 Printing and Binding				2,957.35
580 Travel				20.93
Total Other Purchased Services				\$9,228.80
600 Supplies				
610 General Supplies				18,093.60
650 Supplies & Fees - Technology Related			12,173.50	174,040.43
Total Supplies			\$12,173.50	\$192,134.03
800 Other Objects				
810 Dues and Fees				10,865.48
Total Other Objects				\$10,865.48
Total 2515 Financial Accounting Services			\$13,126.42	\$1,054,332.16

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2600 Operation and Maintenance of Plant Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
Total Personnel Services - Salaries				
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				
220 Social Security Contributions				
230 PSERS Retirement Contributions				
250 Unemployment Compensation				
260 Workers' Compensation				
270 Group Insurance - Self-Insurance				
Total Personnel Services - Employee Benefits				
300 Purchased Professional and Technical Services				
330 Other Professional Services				
Total Purchased Professional and Technical Services				
400 Purchased Property Services				
410 Cleaning Services				
420 Utility Services				
430 Repairs and Maintenance Services				
440 Rentals				
460 Extermination Services				
Total Purchased Property Services				
500 Other Purchased Services				
523 General Property and Liability Insurance				
530 Communications				
580 Travel				
Total Other Purchased Services				
600 Supplies				
610 General Supplies				
620 Energy				
640 Books and Periodicals				
650 Supplies & Fees - Technology Related				
Total Supplies				
700 Property				
752 Capital Equipment - Original and Additional				
762 Capitalized Equipment - Replacement				
Total Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects				
Total 2600 Operation and Maintenance of Plant Services				

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General Fund (10)	Elementary	Secondary	Federal	Total
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			104,731.38	201,535.14
Total Personnel Services - Salaries			\$104,731.38	\$201,535.14
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			1,445.86	2,777.50
220 Social Security Contributions			7,949.05	15,365.28
230 PSERS Retirement Contributions			36,142.74	68,408.71
260 Workers' Compensation			670.15	1,289.63
270 Group Insurance - Self-Insurance			12,582.00	32,371.28
Total Personnel Services - Employee Benefits			\$58,789.80	\$120,212.40
Total 2610 Supervision of Operation and Maintenance of Plant Services			\$163,521.18	\$321,747.54

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			104,731.38	201,535.14
Total Personnel Services – Salaries			\$104,731.38	\$201,535.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			1,445.86	2,777.50
220 Social Security Contributions			7,949.05	15,365.28
230 PSERS Retirement Contributions			36,142.74	68,408.71
260 Workers' Compensation			670.15	1,289.63
270 Group Insurance – Self-Insurance			12,582.00	32,371.28
Total Personnel Services – Employee Benefits			\$58,789.80	\$120,212.40
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component			\$163,521.18	\$321,747.54

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2620 Operation of Buildings Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				4,146,371.25
Total Personnel Services - Salaries				\$4,146,371.25
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				18,458.45
220 Social Security Contributions				309,855.39
230 PSERS Retirement Contributions				1,420,520.92
250 Unemployment Compensation	523.33			(449.93)
260 Workers' Compensation				51,949.68
270 Group Insurance - Self-Insurance				1,797,097.04
Total Personnel Services - Employee Benefits			\$523.33	\$3,597,431.55
300 Purchased Professional and Technical Services				
330 Other Professional Services				141,319.11
Total Purchased Professional and Technical Services				\$141,319.11
400 Purchased Property Services				
410 Cleaning Services				116,823.80
420 Utility Services				133,377.78
430 Repairs and Maintenance Services				448,628.78
440 Rentals				46,569.91
460 Extermination Services				9,556.65
Total Purchased Property Services				\$754,956.92
500 Other Purchased Services				
523 General Property and Liability Insurance				381,451.00
530 Communications				231.40
580 Travel				1,725.72
Total Other Purchased Services				\$383,408.12
600 Supplies				
610 General Supplies				852,285.90
620 Energy	322,541.07	444,312.91	85,431.92	1,639,130.63
650 Supplies & Fees - Technology Related				1,919.50
Total Supplies	\$322,541.07	\$444,312.91	\$85,431.92	\$2,493,336.03
700 Property				
752 Capital Equipment - Original and Additional				45,833.05
Total Property				\$45,833.05
800 Other Objects				
810 Dues and Fees				534.90
Total Other Objects				\$534.90
Total 2620 Operation of Buildings Services	\$322,541.07	\$444,312.91	\$85,955.25	\$11,563,190.93

	Elementary	Secondary	Federal	Total
General Fund (10)				
2630 Care and Upkeep of Grounds Services				
400 <u>Purchased Property Services</u>				
410 Cleaning Services				243,578.62
430 Repairs and Maintenance Services				7,658.81
440 Rentals				4,110.59
Total Purchased Property Services				\$255,348.02
500 <u>Other Purchased Services</u>				
580 Travel			1,271.28	1,271.28
Total Other Purchased Services			\$1,271.28	\$1,271.28
600 <u>Supplies</u>				
610 General Supplies	28,904.09	28,904.09		57,808.18
620 Energy				8,775.13
Total Supplies	\$28,904.09	\$28,904.09		\$66,583.31
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				52,889.88
Total Property				\$52,889.88
800 <u>Other Objects</u>				
810 Dues and Fees				265.21
Total Other Objects				\$265.21
Total 2630 Care and Upkeep of Grounds Services	\$28,904.09	\$28,904.09	\$1,271.28	\$376,357.70

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2660 Safety and Security Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			8,391.18	1,440,728.50
Total Personnel Services - Salaries			\$8,391.18	\$1,440,728.50
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			7,343.40	7,343.40
220 Social Security Contributions			641.68	107,041.04
230 PSERS Retirement Contributions			2,893.47	470,382.05
250 Unemployment Compensation			11,311.64	17,778.40
260 Workers' Compensation			49.55	14,763.90
270 Group Insurance - Self-Insurance				707,881.19
Total Personnel Services - Employee Benefits			\$14,896.34	\$1,325,189.98
300 Purchased Professional and Technical Services				
330 Other Professional Services			26,764.05	151,740.37
Total Purchased Professional and Technical Services			\$26,764.05	\$151,740.37
400 Purchased Property Services				
430 Repairs and Maintenance Services				80,769.42
Total Purchased Property Services				\$80,769.42
500 Other Purchased Services				
530 Communications				177.47
Total Other Purchased Services				\$177.47
600 Supplies				
610 General Supplies	17,562.86	17,562.85	53,262.18	88,387.89
620 Energy				8,497.28
640 Books and Periodicals				149.00
650 Supplies & Fees - Technology Related				105.00
Total Supplies	\$17,562.86	\$17,562.85	\$53,262.18	\$97,139.17
800 Other Objects				
810 Dues and Fees				95.00
Total Other Objects				\$95.00
Total 2660 Safety and Security Services	\$17,562.86	\$17,562.85	\$103,313.75	\$3,095,839.91

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2700 Student Transportation Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			7,160.13	3,506,440.25
Total Personnel Services - Salaries			\$7,160.13	\$3,506,440.25
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				19,797.81
220 Social Security Contributions			547.78	263,527.75
230 PSERS Retirement Contributions			2,652.17	1,161,647.38
250 Unemployment Compensation				4,646.14
260 Workers' Compensation				44,853.66
270 Group Insurance - Self-Insurance			33.06	1,906,336.81
Total Personnel Services - Employee Benefits			\$3,233.01	\$3,400,809.55
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,538.57
340 Technical Services				79,874.20
Total Purchased Professional and Technical Services				\$85,412.77
400 Purchased Property Services				
420 Utility Services				6,238.40
430 Repairs and Maintenance Services				106,153.70
440 Rentals				3,168.27
Total Purchased Property Services				\$115,560.37
500 Other Purchased Services				
513 Contracted Carriers			1,714.85	493,445.76
516 Student Transportation Services From the IU				164,746.61
522 Automotive Liability Insurance				151,960.00
530 Communications				108.93
550 Printing and Binding				39.00
580 Travel				199.75
Total Other Purchased Services			\$1,714.85	\$810,500.05
600 Supplies				
610 General Supplies			8,146.28	174,833.95
620 Energy				169,681.31
640 Books and Periodicals				653.44
650 Supplies & Fees - Technology Related				34,117.00
Total Supplies			\$8,146.28	\$379,285.70
800 Other Objects				
810 Dues and Fees				4,208.03
Total Other Objects				\$4,208.03
Total 2700 Student Transportation Services			\$20,254.27	\$8,302,216.72

General Fund (10)

2710 Supervision of Student Transportation Services

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				289,951.17
Total Personnel Services - Salaries				\$289,951.17
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				3,832.12
220 Social Security Contributions				22,120.13
230 PSERS Retirement Contributions			188.37	95,724.54
260 Workers' Compensation				3,201.95
270 Group Insurance - Self-Insurance				78,575.34
Total Personnel Services - Employee Benefits			\$188.37	\$203,454.08
Total 2710 Supervision of Student Transportation Services			\$188.37	\$493,405.25

HS

	Elementary	Secondary	Federal	Total
General Fund (10)				
2711 Supervision of Student Transportation Services - Head of Component				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				78,822.48
Total Personnel Services - Salaries				\$78,822.48
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,529.35
220 Social Security Contributions				6,086.70
230 PSERS Retirement Contributions	188.37			26,359.68
260 Workers' Compensation				504.37
270 Group Insurance - Self-Insurance				19,810.26
Total Personnel Services - Employee Benefits			\$188.37	\$54,290.36
Total 2711 Supervision of Student Transportation Services - Head of Component			\$188.37	\$133,112.84

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2719 Supervision of Student Transportation Services - All Other Supervision				
100 Personnel Services - Salaries				211,128.69
100 Personnel Services - Salaries				\$211,128.69
Total Personnel Services - Salaries				
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				2,302.77
220 Social Security Contributions				16,033.43
230 PSERS Retirement Contributions				69,364.86
260 Workers' Compensation				2,697.58
270 Group Insurance - Self-Insurance				58,765.08
Total Personnel Services - Employee Benefits				\$149,163.72
Total 2719 Supervision of Student Transportation Services - All Other Supervision				\$360,292.41

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2720 Vehicle Operation Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
Total Personnel Services - Salaries	7,160.13		\$7,160.13	2,761,176.30
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				13,772.53
220 Social Security Contributions			547.78	207,328.23
230 PSERS Retirement Contributions			2,463.80	913,604.50
250 Unemployment Compensation				13,518.22
260 Workers' Compensation				35,843.43
270 Group Insurance - Self-Insurance			33.06	1,657,540.54
Total Personnel Services - Employee Benefits			\$3,044.64	\$2,841,607.45
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,538.57
340 Technical Services				79,874.20
Total Purchased Professional and Technical Services				\$85,412.77
400 Purchased Property Services				
430 Repairs and Maintenance Services				17,636.56
Total Purchased Property Services				\$17,636.56
500 Other Purchased Services				
513 Contracted Carriers				493,445.76
516 Student Transportation Services From the IU	1,714.85			164,746.61
522 Automotive Liability Insurance				151,960.00
530 Communications				108.93
550 Printing and Binding				39.00
580 Travel				199.75
Total Other Purchased Services			\$1,714.85	\$810,500.05
600 Supplies				
610 General Supplies				172,953.66
620 Energy			8,146.28	167,162.34
640 Books and Periodicals				653.44
650 Supplies & Fees - Technology Related				34,117.00
Total Supplies			\$8,146.28	\$374,886.44
800 Other Objects				
810 Dues and Fees				4,208.03
Total Other Objects				\$4,208.03
Total 2720 Vehicle Operation Services			\$20,065.90	\$6,895,427.60

	Elementary	Secondary	Federal	Total
General Fund (10)				
2740 Vehicle Servicing and Maintenance Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				256,363.97
Total Personnel Services - Salaries				\$256,363.97
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,432.17
220 Social Security Contributions				19,303.94
230 PSERS Retirement Contributions				88,140.14
260 Workers' Compensation				3,263.57
270 Group Insurance - Self-Insurance				72,389.10
Total Personnel Services - Employee Benefits				\$184,528.92
400 Purchased Property Services				
420 Utility Services				6,238.40
430 Repairs and Maintenance Services				88,517.14
440 Rentals				3,168.27
Total Purchased Property Services				\$97,923.81
600 Supplies				
610 General Supplies				1,880.29
620 Energy				2,518.97
Total Supplies				\$4,399.26
Total 2740 Vehicle Servicing and Maintenance Services				\$543,215.96

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General Fund (10)

2750 Nonpublic Transportation

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

198,948.81
\$198,948.81

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance - Self-Insurance

760.99
14,775.45
64,178.20
(8,872.08)
2,544.71
97,831.83

Total Personnel Services - Employee Benefits

Total 2750 Nonpublic Transportation

\$171,219.10
\$370,167.91

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2800 Support Services - Central				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	40,303.33			1,168,721.15
Total Personnel Services - Salaries	\$40,303.33			\$1,168,721.15
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				
220 Social Security Contributions	562.84			8,770.30
230 PSERS Retirement Contributions	3,010.27			87,184.99
240 Tuition Reimbursement	13,246.44			395,032.47
250 Unemployment Compensation				40,938.70
260 Workers' Compensation				(602.28)
270 Group Insurance - Self-Insurance	257.96			12,712.32
Total Personnel Services - Employee Benefits	8,843.40			319,425.30
300 Purchased Professional and Technical Services	\$25,920.91			\$863,461.80
330 Other Professional Services				
340 Technical Services	30,850.00			66,570.96
360 Employee Training and Development Services	900.00			11,732.00
Total Purchased Professional and Technical Services	\$31,750.00			\$98,147.31
400 Purchased Property Services				
430 Repairs and Maintenance Services				
440 Rentals				
Total Purchased Property Services				111,094.92
500 Other Purchased Services				9,470.63
530 Communications				
549 Other Advertising/Public Relations				
580 Travel	246.75			143,262.79
Total Other Purchased Services	\$246.75			7,910.00
600 Supplies	\$246.75			2,477.49
610 General Supplies				
640 Books and Periodicals	136,868.04			151,385.70
650 Supplies & Fees - Technology Related	366,020.26			1,305.60
Total Supplies	\$502,888.30			1,124,406.01
700 Property				
756 Capitalized Technology Equipment - Original	198,920.00			1,382,241.99
Total Property	\$198,920.00			\$1,382,241.99
800 Other Objects				
810 Dues and Fees				
Total Other Objects				5,597.43
Total 2800 Support Services - Central	\$800,029.29			\$5,069,482.82

	Elementary	Secondary	Federal	Total
General Fund (10)				
2830 Staff Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				315,014.26
Total Personnel Services - Salaries				\$315,014.26
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				3,860.72
220 Social Security Contributions				23,237.29
230 PSERS Retirement Contributions				105,686.78
240 Tuition Reimbursement				40,938.70
250 Unemployment Compensation				(602.26)
260 Workers' Compensation				3,131.94
270 Group Insurance - Self-Insurance				77,057.88
Total Personnel Services - Employee Benefits				\$253,311.03
300 Purchased Professional and Technical Services				
330 Other Professional Services			15,500.00	51,220.96
360 Employee Training and Development Services			900.00	19,844.35
Total Purchased Professional and Technical Services			\$16,400.00	\$71,065.31
400 Purchased Property Services				
430 Repairs and Maintenance Services				128.87
Total Purchased Property Services				\$128.87
500 Other Purchased Services				
530 Communications				212.18
549 Other Advertising/Public Relations				1,049.00
580 Travel		133.95		860.85
Total Other Purchased Services		\$133.95		\$2,122.03
600 Supplies				
610 General Supplies				2,218.08
Total Supplies				\$2,218.08
800 Other Objects				
810 Dues and Fees				1,753.88
Total Other Objects				\$1,753.88
Total 2830 Staff Services		\$16,533.95		\$645,613.46

422

	Elementary	Secondary	Federal	Total
General Fund (10)				
2831 Supervision of Staff Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				135,006.76
Total Personnel Services - Salaries				\$135,006.76
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,693.96
220 Social Security Contributions				9,823.06
230 PSERS Retirement Contributions				44,871.58
260 Workers' Compensation				832.26
270 Group Insurance - Self-Insurance				18,257.88
Total Personnel Services - Employee Benefits				\$75,478.74
Total 2831 Supervision of Staff Services				\$210,485.50

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2833 Staff Accounting Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				180,007.50
Total Personnel Services - Salaries				\$180,007.50
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				2,166.76
220 Social Security Contributions				13,414.23
230 PSERS Retirement Contributions				60,815.20
250 Unemployment Compensation				(602.28)
260 Workers' Compensation				2,299.68
270 Group Insurance - Self-Insurance				58,800.00
Total Personnel Services - Employee Benefits				\$136,893.59
300 Purchased Professional and Technical Services				
330 Other Professional Services				35,720.96
Total Purchased Professional and Technical Services				\$35,720.96
400 Purchased Property Services				
430 Repairs and Maintenance Services				128.87
Total Purchased Property Services				\$128.87
500 Other Purchased Services				
530 Communications				212.18
549 Other Advertising/Public Relations				1,049.00
580 Travel				125.00
Total Other Purchased Services				\$1,386.18
600 Supplies				
610 General Supplies				2,218.08
Total Supplies				\$2,218.08
800 Other Objects				
810 Dues and Fees				1,753.88
Total Other Objects				\$1,753.88
Total 2833 Staff Accounting Services				\$358,109.06

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General Fund (10)

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

	Elementary	Secondary	Federal	Total
200 Personnel Services - Employee Benefits				
240 Tuition Reimbursement				19,183.60
Total Personnel Services - Employee Benefits				\$19,183.60
300 Purchased Professional and Technical Services				
330 Other Professional Services			1,410.00	1,410.00
360 Employee Training and Development Services			590.00	9,220.98
Total Purchased Professional and Technical Services			\$2,000.00	\$10,630.98
500 Other Purchased Services				
580 Travel			133.95	733.05
Total Other Purchased Services			\$133.95	\$733.05
Total 2834 Staff Development Services - Non-Instructional, Certified Staff Only			\$2,133.95	\$30,547.63

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2836 Staff Development Services - Non-Instructional, Non-Certified Staff Only				
200 Personnel Services - Employee Benefits				
240 Tuition Reimbursement				21,755.10
Total Personnel Services - Employee Benefits				\$21,755.10
300 Purchased Professional and Technical Services				
330 Other Professional Services			14,090.00	14,090.00
360 Employee Training and Development Services			310.00	10,623.37
Total Purchased Professional and Technical Services			\$14,400.00	\$24,713.37
500 Other Purchased Services				
580 Travel				2.80
Total Other Purchased Services				\$2.80
Total 2836 Staff Development Services - Non-Instructional, Non-Certified Staff Only			\$14,400.00	\$46,471.27

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2840 Data Processing Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				773,600.63
Total Personnel Services - Salaries				\$773,600.63
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				3,790.80
220 Social Security Contributions				57,965.44
230 PSERS Retirement Contributions				262,852.80
260 Workers' Compensation				9,067.66
270 Group Insurance - Self-Insurance				224,239.62
Total Personnel Services - Employee Benefits				\$557,916.32
300 Purchased Professional and Technical Services				
330 Other Professional Services			15,350.00	15,350.00
340 Technical Services				11,732.00
Total Purchased Professional and Technical Services			\$15,350.00	\$27,082.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				110,966.05
440 Rentals				9,470.63
Total Purchased Property Services				\$120,436.68
500 Other Purchased Services				
530 Communications				143,050.61
549 Other Advertising/Public Relations				6,861.00
580 Travel				1,503.84
Total Other Purchased Services				\$151,415.45
600 Supplies				
610 General Supplies			135,998.58	148,298.16
640 Books and Periodicals				1,305.60
650 Supplies & Fees - Technology Related			366,020.26	1,124,406.01
Total Supplies			\$502,018.84	\$1,274,009.77
700 Property				
756 Capitalized Technology Equipment - Original			198,920.00	1,382,241.99
Total Property			\$198,920.00	\$1,382,241.99
800 Other Objects				
810 Dues and Fees				3,843.55
Total Other Objects				\$3,843.55
Total 2840 Data Processing Services			\$716,288.84	\$4,290,546.39

General Fund (10)

2850 State and Federal Agency Liaison Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries			40,303.33	80,106.26
Total Personnel Services - Salaries			\$40,303.33	\$80,106.26

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance - Self-Insurance

Total Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider			562.84	1,118.78
220 Social Security Contributions			3,010.27	5,982.26
230 PSERS Retirement Contributions			13,246.44	26,492.89
260 Workers' Compensation			257.96	512.72
270 Group Insurance - Self-Insurance			8,843.40	18,127.80
Total Personnel Services - Employee Benefits			\$25,920.91	\$52,234.45

500 Other Purchased Services

580 Travel

Total Other Purchased Services

580 Travel			112.80	112.80
Total Other Purchased Services			\$112.80	\$112.80

600 Supplies

610 General Supplies

Total Supplies

610 General Supplies			869.46	869.46
Total Supplies			\$869.46	\$869.46

Total 2850 State and Federal Agency Liaison Services

Total 2850 State and Federal Agency Liaison Services			\$67,206.50	\$133,322.97
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428

	Elementary	Secondary	Federal	Total
General Fund (10)				
2900 Other Support Services				
500 Other Purchased Services				
595 IU Payments By Withholding				40,142.94
Total Other Purchased Services				\$40,142.94
Total 2900 Other Support Services				\$40,142.94

429

General Fund (10)	Elementary	Secondary	Federal	Total
2910 Support Services Not Listed Elsewhere In the 2000 Series				
500 Other Purchased Services				
595 IU Payments By Withholding				40,142.94
Total Other Purchased Services				\$40,142.94
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$40,142.94

430

	Total
General Fund (10)	
3000 Operation of Non-Instructional Services	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	1,335,044.14
Total Personnel Services - Salaries	\$1,335,044.14
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	1,205.32
220 Social Security Contributions	101,067.23
230 PSERS Retirement Contributions	449,284.69
250 Unemployment Compensation	(5,171.33)
260 Workers' Compensation	8,394.27
270 Group Insurance - Self-Insurance	116,105.00
Total Personnel Services - Employee Benefits	\$670,885.18
300 Purchased Professional and Technical Services	
322 Professional Educational Services - Ius	120.00
330 Other Professional Services	158,354.55
Total Purchased Professional and Technical Services	\$158,474.55
400 Purchased Property Services	
410 Cleaning Services	2,817.75
430 Repairs and Maintenance Services	53,864.09
440 Rentals	7,954.24
Total Purchased Property Services	\$64,636.08
500 Other Purchased Services	
510 Student Transportation Services	42,256.52
520 Insurance - General	54,694.00
530 Communications	238.01
550 Printing and Binding	1,877.85
580 Travel	6,271.84
Total Other Purchased Services	\$105,338.22
600 Supplies	
610 General Supplies	242,896.67
630 Food	466.00
640 Books and Periodicals	25,091.31
650 Supplies & Fees - Technology Related	8,573.60
Total Supplies	\$277,027.58
700 Property	
762 Capitalized Equipment - Replacement	32,173.52
Total Property	\$32,173.52
800 Other Objects	
810 Dues and Fees	17,162.27
Total Other Objects	\$17,162.27
Total 3000 Operation of Non-Instructional Services	\$2,660,741.54

431

	Elementary	Secondary	Federal	Total
General Fund (10)				
3200 Student Activities				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			26,594.31	1,331,490.30
Total Personnel Services - Salaries			\$26,594.31	\$1,331,490.30
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,205.32
220 Social Security Contributions			2,011.29	100,800.60
230 PSERS Retirement Contributions			9,214.81	448,058.29
250 Unemployment Compensation				(5,171.33)
260 Workers' Compensation			162.68	8,371.06
270 Group Insurance - Self-Insurance				116,105.00
Total Personnel Services - Employee Benefits			\$11,388.78	\$669,368.94
300 Purchased Professional and Technical Services				
330 Other Professional Services				108,204.55
Total Purchased Professional and Technical Services				\$108,204.55
400 Purchased Property Services				
410 Cleaning Services				2,817.75
430 Repairs and Maintenance Services				53,864.09
440 Rentals				7,954.24
Total Purchased Property Services				\$64,636.08
500 Other Purchased Services				
510 Student Transportation Services				42,256.52
520 Insurance - General				54,694.00
530 Communications				197.76
580 Travel				6,271.84
Total Other Purchased Services				\$103,420.12
600 Supplies				
610 General Supplies				232,125.17
650 Supplies & Fees - Technology Related			27,730.11	7,013.00
Total Supplies			\$27,730.11	\$239,138.17
700 Property				
762 Capitalized Equipment - Replacement				32,173.52
Total Property				\$32,173.52
800 Other Objects				
810 Dues and Fees				17,162.27
Total Other Objects				\$17,162.27
Total 3200 Student Activities			\$65,713.20	\$2,565,593.95

	Elementary	Secondary	Federal	Total
General Fund (10)				
3300 Community Services				
100 Personnel Services - Salaries			3,553.84	3,553.84
100 Personnel Services - Salaries			\$3,553.84	\$3,553.84
200 Personnel Services - Employee Benefits				
220 Social Security Contributions			266.63	266.63
230 PSERS Retirement Contributions			1,226.40	1,226.40
260 Workers' Compensation			23.21	23.21
Total Personnel Services - Employee Benefits			\$1,516.24	\$1,516.24
300 Purchased Professional and Technical Services				
322 Professional Educational Services - lus			120.00	120.00
330 Other Professional Services			50,150.00	50,150.00
Total Purchased Professional and Technical Services			\$50,270.00	\$50,270.00
500 Other Purchased Services				
530 Communications			40.25	40.25
550 Printing and Binding			1,877.85	1,877.85
Total Other Purchased Services			\$1,918.10	\$1,918.10
600 Supplies				
610 General Supplies			10,771.50	10,771.50
630 Food			466.00	466.00
640 Books and Periodicals			25,091.31	25,091.31
650 Supplies & Fees - Technology Related			1,560.60	1,560.60
Total Supplies			\$37,889.41	\$37,889.41
Total 3300 Community Services			\$95,147.59	\$95,147.59

433

	<u>Total</u>
General Fund (10)	
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	4,594,903.02
880 Refunds of Prior Years' Receipts	185,880.14
Total Other Objects	\$4,780,783.16
900 Other Uses of Funds	
910 Redemption of Principal	12,440,228.74
932 Capital Reserve Fund Transfers Applicable To Fund 32	10,000,000.00
Total Other Uses of Funds	\$22,440,228.74
Total 5000 Other Expenditures and Financing Uses	\$27,221,011.90

434

	Elementary	Secondary	Federal	Total
General Fund (10)				
5100 Debt Service / Other Expenditures and Financing Uses				
800 <u>Other Objects</u>				
830 Interest				
880 Refunds of Prior Years' Receipts			161,255.96	4,594,903.02
Total Other Objects			\$161,255.96	185,880.14
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				12,440,228.74
Total Other Uses of Funds				\$12,440,228.74
Total 5100 Debt Service / Other Expenditures and Financing Uses			\$161,255.96	\$17,221,011.90

435

	Elementary	Secondary	Federal	Total
General Fund (10)				
5110 Debt Service				
800 Other Objects				
830 Interest				
Total Other Objects			161,255.96	4,594,903.02
900 Other Uses of Funds				
910 Redemption of Principal				
Total Other Uses of Funds			\$161,255.96	\$4,594,903.02
Total 5110 Debt Service			\$161,255.96	\$17,035,131.76

436

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

800 Other Objects

880 Refunds of Prior Years' Receipts

Total Other Objects

Total 5130 Refund of Prior Year Revenues / Receipts

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				185,880.14
				\$185,880.14
				\$185,880.14

437

	Elementary	Secondary	Federal	Total
General Fund (10)				
5200 Interfund Transfers - Out				
900 Other Uses of Funds				
932 Capital Reserve Fund Transfers Applicable To Fund 32				10,000,000.00
Total Other Uses of Funds				\$10,000,000.00
Total 5200 Interfund Transfers - Out				\$10,000,000.00

438

	Elementary	Secondary	Federal	Total
General Fund (10)				
5230 Capital Projects Fund Transfers				
900 Other Uses of Funds				
932 Capital Reserve Fund Transfers Applicable To Fund 32				10,000,000.00
Total Other Uses of Funds				\$10,000,000.00
Total 5230 Capital Projects Fund Transfers				\$10,000,000.00

439

	Total
Athletic / School-Sponsored Extra Curricular Activities Fund (29)	
3000 Operation of Non-Instructional Services	
300 Purchased Professional and Technical Services	
330 Other Professional Services	1,750.00
Total Purchased Professional and Technical Services	\$1,750.00
400 Purchased Property Services	
440 Rentals	296.95
Total Purchased Property Services	\$296.95
600 Supplies	
610 General Supplies	25,104.68
630 Food	7,628.09
Total Supplies	\$32,732.77
800 Other Objects	
810 Dues and Fees	8,487.82
890 Miscellaneous Expenditures	452.32
Total Other Objects	\$8,940.14
Total 3000 Operation of Non-Instructional Services	\$43,719.86

440

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

3200 Student Activities

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

600 Supplies

610 General Supplies

630 Food

Total Supplies

800 Other Objects

810 Dues and Fees

890 Miscellaneous Expenditures

Total Other Objects

Total 3200 Student Activities

	Elementary	Secondary	Federal	Total
Total Purchased Professional and Technical Services				1,750.00
				\$1,750.00
Total Purchased Property Services				296.95
				\$296.95
Total Supplies				25,104.68
				7,628.09
				\$32,732.77
Total Other Objects				8,487.82
				452.32
				\$8,940.14
Total 3200 Student Activities				\$43,719.86

441

	Total
Capital Reserve Fund - \$ 1431 (32)	
2000 Support Services	
300 Purchased Professional and Technical Services	
340 Technical Services	17,471.68
Total Purchased Professional and Technical Services	\$17,471.68
400 Purchased Property Services	
450 Construction Services	109,135.85
Total Purchased Property Services	\$109,135.85
600 Supplies	
610 General Supplies	50,965.00
Total Supplies	\$50,965.00
700 Property	
752 Capital Equipment - Original and Additional	22,564.00
758 Capitalized Technology Software - Original	1,500.00
762 Capitalized Equipment - Replacement	16,181.40
Total Property	\$40,245.40
Total 2000 Support Services	\$217,817.93

742

Capital Reserve Fund - \$ 1431 (32)

2600 Operation and Maintenance of Plant Services

300 Purchased Professional and Technical Services

340 Technical Services

Total Purchased Professional and Technical Services

17,471.68
\$17,471.68

400 Purchased Property Services

450 Construction Services

Total Purchased Property Services

109,135.85
\$109,135.85

600 Supplies

610 General Supplies

Total Supplies

25,482.00
\$25,482.00

25,483.00
\$25,483.00

700 Property

752 Capital Equipment -- Original and Additional

758 Capitalized Technology Software - Original

762 Capitalized Equipment - Replacement

Total Property

22,564.00
1,500.00
16,181.40

Total 2600 Operation and Maintenance of Plant Services

\$40,245.40
\$217,817.93

443

Capital Reserve Fund - \$ 1431 (32)

2620 Operation of Buildings Services

600 Supplies

610 General Supplies

	Elementary	Secondary	Federal	Total
Total Supplies	25,482.00	25,483.00		50,965.00
	\$25,482.00	\$25,483.00		\$50,965.00

700 Property

762 Capitalized Equipment - Replacement

Total Property				16,181.40
				\$16,181.40

Total 2620 Operation of Buildings Services

	\$25,482.00	\$25,483.00		\$67,146.40
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744

Capital Reserve Fund - \$ 1431 (32)

2660 Safety and Security Services

300 Purchased Professional and Technical Services

340 Technical Services

Total Purchased Professional and Technical Services

700 Property

752 Capital Equipment - Original and Additional

758 Capitalized Technology Software - Original

Total Property

Total 2660 Safety and Security Services

	Elementary	Secondary	Federal	Total
Total Purchased Professional and Technical Services				17,471.68
700 Property				\$17,471.68
752 Capital Equipment - Original and Additional				22,564.00
758 Capitalized Technology Software - Original				1,500.00
Total Property				\$24,064.00
Total 2660 Safety and Security Services				\$41,535.68

445

	Elementary	Secondary	Federal	Total
Capital Reserve Fund - \$ 1431 (32)				
2690 Other Operation and Maintenance of Plant Services				
400 Purchased Property Services				
450 Construction Services				109,135.85
Total Purchased Property Services				\$109,135.85
Total 2690 Other Operation and Maintenance of Plant Services				\$109,135.85

LFL

Capital Reserve Fund - \$ 1431 (32)		
4000 Facilities Acquisition, Construction and Improvement Services		
300 Purchased Professional and Technical Services		
330 Other Professional Services		418,246.76
Total Purchased Professional and Technical Services		\$418,246.76
400 Purchased Property Services		
430 Repairs and Maintenance Services		30,637.00
450 Construction Services		2,373,325.88
Total Purchased Property Services		\$2,403,962.88
700 Property		
752 Capital Equipment - Original and Additional		148,490.00
762 Capitalized Equipment - Replacement		515,175.51
Total Property		\$663,665.51
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$3,485,875.15

447

	Elementary	Secondary	Federal	Total
Capital Reserve Fund - \$ 1431 (32)				
4200 Existing Site Improvement Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				34,638.48
Total Purchased Professional and Technical Services				\$34,638.48
700 Property				
762 Capitalized Equipment - Replacement				57,997.43
Total Property				\$57,997.43
Total 4200 Existing Site Improvement Services				\$92,635.91

778

	Elementary	Secondary	Federal	Total
Capital Reserve Fund - \$ 1431 (32)				
4600 Existing Building Improvement Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				383,608.28
Total Purchased Professional and Technical Services				\$383,608.28
400 Purchased Property Services				
430 Repairs and Maintenance Services				30,637.00
450 Construction Services				2,373,325.88
Total Purchased Property Services				\$2,403,962.88
700 Property				
752 Capital Equipment - Original and Additional				148,490.00
762 Capitalized Equipment - Replacement				457,178.08
Total Property				\$605,668.08
Total 4600 Existing Building Improvement Services				\$3,393,239.24

449

Other Capital Projects Fund (39)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2000 Support Services

Total

140,536.01
\$140,536.01
\$140,536.01

450

Other Capital Projects Fund (39)

2300 Support Services - Administration

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2300 Support Services - Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				140,536.01
				\$140,536.01
				\$140,536.01

451

	Elementary	Secondary	Federal	Total
Other Capital Projects Fund (39)				
2390 Other Administration Services				
800 Other Objects				
810 Dues and Fees				140,536.01
Total Other Objects				\$140,536.01
Total 2390 Other Administration Services				\$140,536.01

HSQ

	Total
Other Capital Projects Fund (39)	
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	187,805.36
Total Other Objects	\$187,805.36
900 Other Uses of Funds	
910 Redemption of Principal	27,589,999.83
Total Other Uses of Funds	\$27,589,999.83
Total 5000 Other Expenditures and Financing Uses	\$27,777,805.19

453

	Elementary	Secondary	Federal	Total
Other Capital Projects Fund (39)				
5100 Debt Service / Other Expenditures and Financing Uses				
800 <u>Other Objects</u>				
830 Interest				187,805.36
Total Other Objects				\$187,805.36
900 Other Uses of Funds				
910 Redemption of Principal				27,589,999.83
Total Other Uses of Funds				\$27,589,999.83
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$27,777,805.19

454

Other Capital Projects Fund (39)

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

Total 5110 Debt Service

	Elementary	Secondary	Federal	Total
				9,147.36
				\$9,147.36
				\$9,147.36

455

	Elementary	Secondary	Federal	Total
Other Capital Projects Fund (39)				
5120 Debt Service - Refunded Bonds				
800 <u>Other Objects</u>				
830 Interest				178,658.00
Total Other Objects				\$178,658.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				27,589,999.83
Total Other Uses of Funds				\$27,589,999.83
Total 5120 Debt Service - Refunded Bonds				\$27,768,657.83

456

General Fund(10) Student Sponsored Activity Fund(21) Public Purpose Trust(27) Other Compt Approved (28) Athletic / Activity(29)

1000 Instruction				
1100 Regular Programs - Elementary / Secondary	62,771,104.23			
1200 Special Programs - Elementary / Secondary	27,936,336.74			
1300 Vocational Education	2,490,997.64			
1400 Other Instructional Programs - Elementary / Secondary	1,234,214.26			
1500 Nonpublic School Programs	21,657.92			
1800 Pre-Kindergarten	45,757.12			
Total Instruction	\$94,500,067.91			
2000 Support Services				
2100 Support Services - Students	6,464,504.47			
2200 Support Services - Instructional Staff	2,998,916.70			
2300 Support Services - Administration	8,072,810.05			
2400 Support Services - Pupil Health	1,929,422.35			
2500 Support Services - Business	1,507,783.96			
2600 Operation and Maintenance of Plant Services	15,357,136.08			
2700 Student Transportation Services	8,302,216.72			
2800 Support Services - Central	5,069,482.82			
2900 Other Support Services	40,142.94			
Total Support Services	\$49,742,416.09			
3000 Operation of Non-Instructional Services				
3200 Student Activities	2,565,593.95			43,719.86
3300 Community Services	95,147.59			
Total Operation of Non-Instructional Services	\$2,660,741.54			\$43,719.86
4000 Facilities Acquisition, Construction and Improvement Services				
4200 Existing Site Improvement Services				
4600 Existing Building Improvement Services				
Total Facilities Acquisition, Construction and Improvement Services				
5000 Other Expenditures and Financing Uses				
5100 Debt Service / Other Expenditures and Financing Uses	17,221,011.90			
5200 Interfund Transfers - Out	10,000,000.00			
Total Other Expenditures and Financing Uses	\$27,221,011.90			
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$174,124,237.44			\$43,719.86

457

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

1000 Instruction	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
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					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services		217,817.93			
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

Total

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	62,771,104.23	
1200 Special Programs - Elementary / Secondary	27,936,336.74	
1300 Vocational Education	2,490,997.64	
1400 Other Instructional Programs - Elementary / Secondary	1,234,214.26	
1500 Nonpublic School Programs	21,657.92	
1800 Pre-Kindergarten	45,757.12	
Total Instruction	\$94,500,067.91	
2000 Support Services		
2100 Support Services - Students	6,464,504.47	
2200 Support Services - Instructional Staff	2,998,916.70	
2300 Support Services - Administration	8,213,346.06	
2400 Support Services - Pupil Health	1,929,422.35	
2500 Support Services - Business	1,507,783.96	
2600 Operation and Maintenance of Plant Services	15,574,954.01	
2700 Student Transportation Services	8,302,216.72	
2800 Support Services - Central	5,069,482.82	
2900 Other Support Services	40,142.94	
Total Support Services	\$60,100,770.03	
3000 Operation of Non-Instructional Services		
3200 Student Activities	2,609,313.81	
3300 Community Services	95,147.59	
Total Operation of Non-Instructional Services	\$2,704,461.40	
4000 Facilities Acquisition, Construction and Improvement Services		
4200 Existing Site Improvement Services	92,635.91	
4600 Existing Building Improvement Services	3,393,239.24	
Total Facilities Acquisition, Construction and Improvement Services	\$3,485,875.15	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	44,998,817.09	
5200 Interfund Transfers - Out	10,000,000.00	
Total Other Expenditures and Financing Uses	\$54,998,817.09	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$205,789,991.58	

FS

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	65,554,723.95
Total Federally Funded salaries subject to PSERS withholding	2,803,806.65

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	1,884,062.35
Expenditures Funded with Carry over Title I Funds	196,005.69
Total Title I Expenditure Data	\$2,080,068.04

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	100,799.38
Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	

460

1.	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	30,675,117.17
2.	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	20,348,436.64
3.	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	1,267,805.03
4.	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	307,884.10
5.	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	1,882,785.44

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

461

Benefits for Staff Relative to Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits	17,308,545.98	1,429,920.00	18,738,465.98
272 Self-Insurance Dental Benefits	627,500.16	54,000.00	681,500.16
275 Self-Insurance Eye Care Benefits	52,291.68	4,500.00	56,791.68
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$17,988,337.82	\$1,488,420.00	\$19,476,757.82
50 Enterprise Fund			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits	524,442.58	59,580.00	584,022.58
272 Self-Insurance Dental Benefits	19,013.02	2,160.00	21,173.02
275 Self-Insurance Eye Care Benefits	1,584.42	180.00	1,764.42
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$545,040.02	\$61,920.00	\$606,960.02
60 Internal Service Fund			
No Self Insurance data to report			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL			
Total of All Funds	\$18,533,377.84	\$1,550,340.00	\$20,083,717.84

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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		3,413,402.38	3,413,402.38		3,562,340.70	3,562,340.70
2140 Psychological Services	1,019,170.88		1,019,170.88	886,115.06		886,115.06
2150 Speech Pathology and Audiology Services						
2160 Social Work Services		222,047.77	222,047.77	50,872.50	444,515.10	495,387.60
2260 Instruction and Curriculum Development Services	272,674.15	560,095.17	832,769.32	285,791.00	611,544.07	897,335.07
2350 Legal and Accounting Services	158,352.40	240,254.93	398,607.33	214,368.20	256,590.27	470,958.47
2420 Medical Services	268,477.30	1,223,063.26	1,491,540.56	296,131.49	1,262,455.25	1,558,586.74
2440 Nursing Services	3,480.00		3,480.00	1,392.00		1,392.00
2700 Student Transportation Services	3,112,567.64	7,742,869.84	10,855,437.48	2,700,528.49	5,601,688.23	8,302,216.72
Total	\$4,834,722.37	\$13,401,733.35	\$18,236,455.72	\$4,435,198.74	\$11,739,133.62	\$16,174,332.36

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GOVERNMENTAL FUNDS/ACTIVITIES

(PRINCIPAL AMOUNTS ONLY)

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		131,472,443.00		2,218,156.31	41,342,773.00	7,672,990.00	215,377,824.00	398,084,186.31
2. Additional Debt Incurred During Year		26,249,000.00		1,183,322.00	1,522,279.00		12,269,296.00	41,223,897.00
3. Retirements and Repayments		38,558,008.00		1,422,040.00		235,698.00		40,215,746.00
4. Debt at End of Fiscal Year		119,163,435.00		1,979,438.31	42,865,052.00	7,437,292.00	227,647,120.00	399,092,337.31
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		119,163,435.00		1,979,438.31	42,865,052.00	7,437,292.00	227,647,120.00	399,092,337.31
7. Current Portion P&I - Due within 1 year		14,463,867.14		1,337,680.28				15,801,547.42
8. Interest Paid during current fiscal year		4,732,063.00		37,898.47				4,769,961.47

PROPRIETARY FUNDS

(PRINCIPAL AMOUNTS ONLY)

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					728,084.00	282,395.00	5,296,176.00	6,306,655.00
2. Additional Debt Incurred During Year					123,831.00	36,820.00	301,704.00	301,704.00
3. Retirements and Repayments					604,253.00	245,575.00	5,597,880.00	160,651.00
4. Debt at End of Fiscal Year					604,253.00	245,575.00	5,597,880.00	6,447,708.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					604,253.00	245,575.00	5,597,880.00	6,447,708.00
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	12,440,228.74				
				4,594,903.02	17,035,131.76	
5110	20					
				9,147.36	9,147.36	
5110	30					
5110	40					
5110	90					
5120	10					
5120	20					
5120	30	27,589,999.83		178,658.00	27,768,657.83	
5120	40					
Total Debt Payments - Governmental Funds		\$40,030,228.57		\$4,782,708.38	\$44,812,936.95	

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50				
5110	60				
5120	50				
5120	60				
Total Debt Payments - Proprietary Funds					

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Debt Details
Governmental Funds/Activities

Principal Amounts Only

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
11/2018	314,662.00		22,512.00	292,150.00	22,353.00	26,975.00
10/2014	6,720,000.00		6,720,000.00			157,540.00
12/2013	6,835,000.00		6,835,000.00			68,008.00
10/2010	664,343.00		59,518.00	604,825.00	59,201.00	61,000.00
6/2021		9,999,000.00		9,999,000.00	153,089.38	
9/2020		16,250,000.00		16,250,000.00	1,664,575.00	165,208.00
8/2019	8,170,000.00		5,000.00	8,165,000.00	207,325.00	202,575.00
6/2017	1,660,000.00		105,000.00	1,555,000.00	171,275.00	61,775.00
6/2017	60,845,000.00		5,170,000.00	55,675,000.00	8,646,975.00	2,721,475.00
6/2017	16,075,000.00		5,000.00	16,070,000.00	586,685.00	581,778.00
1/2017	7,000,000.00		70,000.00	6,930,000.00	274,662.50	206,063.00
8/2016	2,465,000.00		2,290,000.00	175,000.00	148,500.00	57,050.00
6/2016	8,895,000.00		8,580,000.00	315,000.00	161,300.00	193,352.00
8/2015	6,510,000.00		6,510,000.00			141,070.00
9/2014	4,936,000.00		2,155,000.00	2,781,000.00	2,319,907.60	71,588.00
6/2006	382,438.00		30,978.00	351,460.00	48,018.66	16,606.00
	2,218,156.31	1,183,322.00	1,422,040.00	1,979,436.31	1,337,680.28	37,898.47
	7,672,990.00		235,698.00	7,437,292.00		
	41,342,773.00	1,522,279.00		42,865,052.00		
	215,377,824.00	12,269,296.00		227,647,120.00		
Totals for Debt Entered:	\$398,084,186.31	\$41,223,697.00	\$40,215,746.00	\$399,092,337.31	\$15,801,547.42	\$4,769,961.47

Bond Details
Proprietary Funds

Principal Amounts Only

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
	282,396.00		36,820.00	245,576.00		
	728,084.00		123,831.00	604,253.00		
	5,296,176.00	301,704.00		5,597,880.00		
Totals for Debt Entered:	\$6,306,655.00	\$301,704.00	\$160,651.00	\$6,447,708.00		

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General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560	11,298,941.20
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,312.65
Section 1 Total	\$11,300,253.85

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions	54,430.34		54,430.34
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities		1,312.65	1,312.65
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools			
8 Career and Technology Centers	6,187,061.44	3,121,758.75	9,308,820.19
9 Approved Private Schools	1,518,676.02	28,050.19	1,518,676.02
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	35,032.62	44,395.68	79,428.30
12 Juvenile Detention Centers	19,524.28		19,524.28
13 Special Program Jointures	159,652.47	130,359.41	290,011.88
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$7,974,377.17	\$3,325,876.68	\$11,300,253.85

467

Food Service / Cafeteria Operations Fund (51)

1000 Instruction

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

Total 1000 Instruction

Total

1.00

\$1.00

\$1.00

468

Food Service / Cafeteria Operations Fund (51)

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

100 Personnel Services - Salaries

Total Personnel Services - Salaries

Total 1100 Regular Programs - Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries				1.00
Total Personnel Services - Salaries				\$1.00
Total 1100 Regular Programs - Elementary / Secondary				\$1.00

4469

	Elementary	Secondary	Federal	Total
Food Service / Cafeteria Operations Fund (51)				
1110 Regular Programs				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				1.00
Total Personnel Services - Salaries				\$1.00
Total 1110 Regular Programs				\$1.00

470

Food Service / Cafeteria Operations Fund (51)

2000 Support Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

11,995.97
\$11,995.97

Total

200 Personnel Services - Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

917.72
4,126.73
53.56

Total Personnel Services - Employee Benefits

Total 2000 Support Services

\$5,098.01
\$17,093.98

471

	Elementary	Secondary	Federal	Total
Food Service / Cafeteria Operations Fund (51)				
2700 Student Transportation Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				11,995.97
Total Personnel Services - Salaries				\$11,995.97
200 Personnel Services - Employee Benefits				
220 Social Security Contributions				917.72
230 PSERS Retirement Contributions				4,126.73
260 Workers' Compensation				53.56
Total Personnel Services - Employee Benefits				\$5,098.01
Total 2700 Student Transportation Services				\$17,093.98

472

	Elementary	Secondary	Federal	Total
Food Service / Cafeteria Operations Fund (51)				
2720 Vehicle Operation Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				11,995.97
Total Personnel Services - Salaries				\$11,995.97
200 Personnel Services - Employee Benefits				
220 Social Security Contributions				917.72
230 PSERS Retirement Contributions				4,126.73
260 Workers' Compensation				53.56
Total Personnel Services - Employee Benefits				\$5,098.01
Total 2720 Vehicle Operation Services				\$17,093.98

473

	<u>Total</u>
Food Service / Cafeteria Operations Fund (51)	
3000 Operation of Non-Instructional Services	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	1,540,762.76
Total Personnel Services - Salaries	\$1,540,762.76
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	11,512.70
220 Social Security Contributions	114,517.70
230 PSERS Retirement Contributions	501,697.78
250 Unemployment Compensation	496.72
260 Workers' Compensation	9,852.57
270 Group Insurance - Self-Insurance	606,960.02
291 Other Retirement Plans	22,986.00
Total Personnel Services - Employee Benefits	\$1,268,023.49
400 Purchased Property Services	
410 Cleaning Services	43,138.06
430 Repairs and Maintenance Services	25,087.54
Total Purchased Property Services	\$68,225.60
500 Other Purchased Services	
530 Communications	536.75
550 Printing and Binding	39.00
580 Travel	804.45
Total Other Purchased Services	\$1,380.20
600 Supplies	
610 General Supplies	67,775.81
620 Energy	47,213.22
630 Food	911,758.28
650 Supplies & Fees - Technology Related	9,750.44
Total Supplies	\$1,036,497.75
700 Property	
740 Depreciation	32,700.35
Total Property	\$32,700.35
800 Other Objects	
810 Dues and Fees	5,499.19
Total Other Objects	\$5,499.19
Total 3000 Operation of Non-Instructional Services	\$3,953,089.34

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Food Service / Cafeteria Operations Fund (51)

	Elementary	Secondary	Federal	Total
3100 Food Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			291,155.67	1,540,762.76
Total Personnel Services - Salaries			\$291,155.67	\$1,540,762.76
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			1,415.38	11,512.70
220 Social Security Contributions			21,279.60	114,517.70
230 PSERS Retirement Contributions			94,027.87	501,697.78
250 Unemployment Compensation				496.72
260 Workers' Compensation			1,860.13	9,852.57
270 Group Insurance - Self-Insurance			178,880.00	606,960.02
291 Other Retirement Plans				22,986.00
Total Personnel Services - Employee Benefits			\$297,462.98	\$1,268,023.49
400 Purchased Property Services				
410 Cleaning Services				43,138.06
430 Repairs and Maintenance Services				25,087.54
Total Purchased Property Services				\$68,225.60
500 Other Purchased Services				
530 Communications				536.75
550 Printing and Binding				39.00
580 Travel				804.45
Total Other Purchased Services				\$1,380.20
600 Supplies				
610 General Supplies			31,591.00	67,775.81
620 Energy				47,213.22
630 Food			5,057.75	911,758.28
650 Supplies & Fees - Technology Related				9,750.44
Total Supplies			\$36,648.75	\$1,036,497.75
700 Property				
740 Depreciation				32,700.35
Total Property				\$32,700.35
800 Other Objects				
810 Dues and Fees				5,499.19
Total Other Objects				\$5,499.19
Total 3100 Food Services			\$625,267.40	\$3,953,089.34

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	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	1.00				1.00
Total Instruction	\$1.00				\$1.00
2000 Support Services					
2700 Student Transportation Services	17,093.98				17,093.98
Total Support Services	\$17,093.98				\$17,093.98
3000 Operation of Non-Instructional Services					
3100 Food Services	3,953,089.34				3,953,089.34
Total Operation of Non-Instructional Services	\$3,953,089.34				\$3,953,089.34
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$3,970,184.32				\$3,970,184.32

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total Explanation
	Bushkill El Sch	7536	3,881,744.27	813,332.76	1,970,705.94	412,917.38	420,494.62	114,451.57	7,613,646.54
	East Stroudsburg El Sch	8016	6,116,921.01	1,449,828.69	3,105,473.15	736,057.24	656,413.49	194,572.40	12,259,265.98
	East Stroudsburg SHS North	7641	11,236,752.11	2,801,589.30	5,704,738.02	1,422,326.74	328,121.27	302,441.56	21,795,969.00
	East Stroudsburg SHS South	6935	14,470,852.90	3,816,074.68	7,346,644.66	1,937,366.43	446,029.33	379,123.41	28,396,091.41
	J M Hill El Sch	3204	4,403,094.16	964,877.08	2,235,387.81	489,854.20	469,479.90	134,686.17	8,697,379.32
	J T Lambert Intermediate Sch	7366	9,235,785.00	2,080,431.30	4,688,875.70	1,056,205.17	290,655.17	285,065.83	17,637,018.17
	Lehman Intermediate Sch	7642	7,326,301.96	1,481,704.46	3,719,458.53	752,240.13	199,018.50	204,942.92	13,683,666.50
	Middle Smithfield El Sch	3201	4,307,892.12	994,517.92	2,187,055.09	504,902.50	450,851.18	133,762.44	8,578,981.25
	Resica El Sch	7411	4,623,419.06	1,010,939.74	2,347,243.60	513,239.61	458,603.34	130,635.03	9,084,080.38
	Smithfield El Sch	3202	3,631,051.25	872,110.76	1,843,432.68	442,758.14	402,149.13	140,206.15	7,331,708.11
Total			69,233,813.84	16,285,406.69	35,149,015.16	8,267,867.54	4,121,815.93	2,019,887.48	135,077,806.66

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Blackboard

This Blackboard Order Form ('Order Form') by and between **Blackboard Inc.** ('Blackboard') and **East Stroudsburg Area SD** ('Customer') details the terms of Customer's use of the products and services set forth below ('Product and Pricing Summary'). This Order Form shall become effective on the Effective Date. This Order Form, together with the Blackboard Master Agreement located at <http://agreements.blackboard.com/bbinc/blackboard-new-master-agreement-all-products.aspx> and incorporated by this reference, form the entire agreement between the parties in respect to the products and services set forth in the Product and Pricing Summary.

Notwithstanding anything to the contrary in any purchase order or other document provided by the Customer, any product or service provided by Blackboard to the Customer in connection with a purchase order related to this Order Form is conditioned upon Customer's acceptance of this Order Form and the Blackboard Master Agreement. Any additional, conflicting or different terms proffered by Customer in a purchase order or otherwise shall be deemed null and void. Each of the individuals executing this Order Form represent and warrant that he or she is authorized to execute the Agreement on behalf of Customer or Blackboard, as applicable.

In consideration of the promises set forth herein, and other good and valuable consideration, the receipt of which are hereby acknowledged, the parties hereby agree as follows:

A. Software & Services Product and Pricing Summary

Period Number	Total
Period 1	\$3,000.00
Contract Total	\$3,000.00

Period 1				
Qty	Product Code	Product Name	Dates	Net Total (USD)
1	MN-IMPL-PREM	PREMIUM IMPL SVC MASS NOTIFIC	12 Month(s)	\$3,000.00
Period 1 Total				\$3,000.00

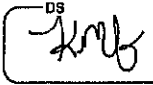
B. Terms

1. The Initial Term of this Order Form shall include all Periods Included In the Software & Services Product and Pricing Summary above.
2. Effective Date: Effective upon signature

C. Payment Terms

1. All initial and subsequent payments shall be due NET30. Unless otherwise stated, all prices are in United States currency.
2. Sales Tax: If applicable, a copy of your Sales Tax Direct Pay Certificate or your Sales Tax Exemption Certificate must be returned with this Order Form.


D. Special Provisions

Sales Approved: Kaitlin Ford
Initial: 

Customer: East Stroudsburg Area SD
Signature:

Name:
Title:
Date:

Sales Approved:
Initial:

Blackboard Inc.
Signature: 
Name: Michael Pohorylo
Title: Associate General Counsel
Date: 14-Oct-2021

Blackboard does not require a PO for the purchase or payment of the products on this Order Form. If your organization requires a PO in addition to this signed contract, please provide all known information here. If a PO will be issued after signature, indicate 'Pending' in the PO Number field.
PO Number: PO Amount:
Attach PO or send PO to Operations@blackboard.com(Optional):
Attach Tax Exemption (Optional):

Invoicing
Send Invoices via email to:
1. Name: Email:
2. Name: Email:
3. Name: Email:

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BLACKBOARD® Master Agreement for All Products and Services

The terms contained herein (the "**Master Agreement**") and any accompanying Blackboard ordering document (an "**Order Form**"), or the acceptance by Blackboard of an acknowledgement form or purchase order form referencing an Order Form incorporating these terms form the entire agreement ("**Agreement**") between the entity listed in any Order Form (hereafter, "**Customer**" or "**you**") and the Blackboard entity listed in any Order Form (hereafter, "**we**", "**us**" or "**Blackboard**"), with respect to the products and/or services listed in any Order Form ("**Products and Services**").¹

1. APPLICABILITY OF THIS MASTER AGREEMENT

This Agreement governs: (a) your rights to access and use software licensed on a term or perpetual basis ("**Software**"); (b) your rights to access and use software made available under a software-as-a-service delivery model for a term ("**SaaS Services**"); (c) your rights to support and/or maintenance services which you purchase or are otherwise entitled to receive other than Student Support Services ("**Support**"); (d) any professional services ("**Professional Services**"); (e) any managed hosting services, cloud hosting services or other hosting services ("**Hosting Services**"); (f) any hardware and/or firmware ("**Equipment**"); and (g) any student support services ("**Student Support Services**").

2. RIGHTS OF ACCESS AND USE.

2.1 License to Use SaaS Services or Hosting Services. With respect to SaaS Services or Hosting Services, for the Term (as defined in Section 9.1), we grant you a non-exclusive, non-transferable, non-sublicensable license to access and use the SaaS Services (or, as applicable, Hosting Services) made available by Blackboard to you on a remote-access, subscription basis via the Internet solely in support of your operations.

2.2 License to Use Software Provided on a Perpetual or Term Basis. With respect to Software, for the Term, or where a license is specified as "perpetual", on an ongoing basis unless and until terminated as provided herein, we grant you a non-exclusive, non-transferable, non-sublicensable, license to use the Software on a Designated Configuration solely in support of your operations. A "**Designated Configuration**" shall mean a configuration of hardware and software which is supported by us and on which the Software is operated by or for you, which may include a configuration on your premises or a configuration managed by us for you.

2.3 Evaluation License. If Customer is provided an Evaluation License, Blackboard grants you a limited, non-exclusive, non-transferable non-sublicensable license to install and use one (1) Evaluation copy of the Software, SaaS Services or Hosting Services, as applicable, ("Evaluation License") subject to the obligations herein and solely in connection with your internal evaluation of the Software, SaaS Service or Hosting Services and not for any production or commercial purpose.

2.4 API License. If you are purchasing an application programming interface ("**API**") license, other than a Learn API as defined below, we grant you a limited, non-exclusive, revocable, non-sublicensable, non-transferable license to access each API set forth in the Order Form. The API(s) are provided in the form of a web service that enables a "connection" into our servers. We will provide you with the information necessary to enable your secure use of the API(s). You may not use or install the API(s) for any other purpose without our written consent, and may not copy, rent, adapt, disassemble, lease, assign, sublicense, reverse engineer, modify or decompile, the API(s) or any part thereof. We reserve the right to limit the number and/or frequency of API requests or take other actions necessary to protect the integrity of our services.

2.5 Authorized Users. You agree to only grant access to the SaaS Services, Hosting Services, and/or Software to those individuals defined in the Terms Applicable to Specific Products and Services, below ("**Authorized Users**").

2.6 License Restrictions. You may not use the Software, Hosting Services, or SaaS Services beyond the usage, storage or other applicable limitations set forth in the Agreement. In addition, unless otherwise expressly permitted in the Agreement, without our prior written consent, you will not: (i) permit any third-party to install, configure, access, use or copy all or any portion of the Software, Hosting Services, or SaaS Services; (ii) modify, reverse engineer, decompile, disassemble, distribute, create derivative works based on, copy or otherwise exploit all or any portion of the SaaS Services, Hosting Services, or Software except as expressly permitted by applicable law, rule or regulation ("**Law**"); (iii) sell, sublicense, rent, lease, or otherwise transfer rights to all or any portion of the SaaS Services, Hosting Services, or Software; (iv) use the SaaS Services, Hosting Services, or Software to operate in or as a time-sharing, outsourcing or service bureau environment or in any manner which supports the business of a third party; (v) obscure, remove or alter any intellectual property rights notices or markings on the SaaS Services, Hosting Services, or Software; or (vi) use the SaaS Services, Hosting Services, or Software in any manner which could (a) pose a security risk or (b) disable, overburden, damage, or impair the performance or operation of the computing environment on which the SaaS Services, Hosting Services, or Software are hosted (including where such use interferes with any other customer's use thereof).

2.7 Delivery. Delivery shall be deemed complete when Blackboard notifies you that you have the ability to access the Software, Hosting Services, or SaaS Services.

3. SUPPORT, SERVICE LEVEL AGREEMENTS, AND OVERRAGES

If you license or are otherwise eligible to receive Support, or are eligible for service level agreements, or you exceed contract limits, such Support (or service level or overage rate, as applicable) will be provided as described in the Blackboard Customer Support Services Guide ("**Services Guide**") service level agreement, overages and/or specifications document located at <https://blackboard.secure.force.com/publicbarticleview?id=KA570000000PB00> for the relevant Products and Services. As stated in these service level agreements or other Customer Support documents, overages may be charged for additional Customer usage beyond the applicable limitations, and for additional storage and/or bandwidth needed to support excess Customer usage. Our failure to satisfy a service level shall not be a breach of this Agreement and, your sole and exclusive remedy (if any) in such event shall be as expressly set forth in the applicable service level agreement. With respect to SaaS Services, you will receive, or we will make available for you to receive, all applicable updates, application packs, and releases that we make generally available during the Term. We reserve the right to discontinue any Product or Service during the Term for any reason, but in such event we will notify you and, as Customer's sole and exclusive remedy, Blackboard shall provide a pro rata refund for any unused portion of the Products and Services, as applicable.

4. PROPRIETARY RIGHTS

¹ If you have previously purchased products and/or services with Blackboard, unless expressly stated in the Order Form of this Agreement, your prior agreement(s) governing such products and/or services shall continue in effect with regard to such products and/or services, and this Agreement shall govern the Products and Services reflected in the Order Form of this Agreement.

4.1. Customer Property. Customer Property is and shall remain your sole and exclusive property. "Customer Property" means all graphic user interface, text, content, images, video, music, designs, products, computer programs, drawings, documentation and other materials of any kind posted, submitted, provided or otherwise made available to us by you or an Authorized User in connection with the Products and Services. Customer Property may also contain Personal Information which is defined in Section 5.

4.2. Blackboard Property. Subject to the limited rights expressly granted hereunder, we and our licensors or suppliers own all right, title and interest in and to each of the Products and Services, along with all related documentation, materials, content, and specifications, and all modifications, enhancements, improvements, and all derivative works thereto. We also retain all right, title and interest to any work product or other intellectual property developed and/or delivered in connection with our provision of any services or the performance of any obligations hereunder. Any intellectual property rights that we do not expressly grant to you are expressly reserved by us.

4.3. Blackboard Use of Customer Property. During the term of the Agreement, you grant to us, our affiliates, and our third-party service providers, solely to perform our obligations hereunder, a non-exclusive, royalty-free license to modify, reproduce, display, combine, copy, store, transmit, distribute, and otherwise use the Customer Property. You authorize, subject to the terms of the Agreement and to the extent permitted by Law, Customer Property to be accessed and processed by us, our affiliates, and/or our third-party service providers in countries other than the jurisdiction from which the Customer Property was originally collected.

4.4. Content Restrictions. You agree not to use any Product or Service to store, display, or transmit content that is deceptive, libelous, defamatory, obscene, racist, hateful, infringing or illegal, and to the extent Authorized Users exercise the rights granted to you under this Agreement, you represent and agree that you will ensure that such Authorized Users will also comply with the obligations applicable to such exercise set forth in this Agreement. We take no responsibility and assume no liability for any Customer Property that you, an Authorized User, or third party out of our control posts, submits, displays, or otherwise makes available via the Products or Services, and you agree that we are acting only as a passive conduit for the online distribution and publications of such Customer Property.

4.5. Removal of Content. If we determine in good faith that any Customer Property could (a) pose a material security risk, (b) be deceptive or perceived as libelous, defamatory, obscene, racist, hateful, or otherwise objectionable, or (c) give rise to (i) Blackboard liability, or (ii) a violation of Law or the terms or restrictions of the Agreement, then we may remove the offending Customer Property and shall notify you of such removal, suspend your and/or your Authorized Users' use of the Products and Services, and/or pursue other remedies and corrective actions.

4.6. Other Rights. You hereby grant to us the limited right to use your name, logo and/or other marks for the sole purpose of listing Customer as a user of the applicable Products and Services in our promotional materials unless and until you provide us a written request to discontinue such use.

4.7. DMCA Notice and Takedown Policy. It is our policy to respond to alleged infringement notices that comply with the Digital Millennium Copyright Act of 1998 (the "DMCA"), or similar regulations. If you believe that your copyrighted work has been copied in a way that constitutes copyright infringement and is accessible via the Products and Services, please notify our copyright agent as set forth in the DMCA, or applicable regulation. For your complaint to be valid under the DMCA, it must contain all the elements provided in 17 USC §512(c)(3) and be submitted to the following DMCA Agent: DMCA Notice, General Counsel, Blackboard Inc., 11720 Plaza America Dr., 11th Floor, Reston, Virginia 20190, Email: GeneralCounsel@blackboard.com, +1-202-463-4860.

5. PROTECTION OF PERSONAL INFORMATION

Both parties agree to uphold their responsibilities under Applicable Data Privacy Laws, including in the U.S., FERPA, the Protection of Pupil Rights Amendment (PPRA), and COPPA, as applicable. We agree to treat Personal Information as confidential, as described in the Data Processing Addendum ("DPA") available at <http://agreements.blackboard.com/bbinc/data-processing-addendum.aspx>. The DPA applies whenever Personal Information is Processed (as defined in the DPA) under the Agreement.

6. DATA SECURITY

We will implement commercially reasonable technical and organizational measures to ensure an appropriate level of security to protect Customer Property, including Personal Information. The security measures applied to Customer Property are described in Annex B of the DPA.

7. PROFESSIONAL SERVICES

7.1. If you purchase Professional Services, they shall be provided as described in any applicable attachment (such as a statement of work) or URL referenced in your Order Form and must be used within one (1) year of the annual Term in which they were purchased. We will assign employees and subcontractors with qualifications suitable for the Professional Services. We may replace employees and subcontractors in our sole discretion with other suitably qualified employees or subcontractors.

7.2. Security. While on Customer's premises, our employees and subcontractors will comply with all reasonable security practices prescribed by Customer to the extent that we have been notified in advance of such practices in writing. To the extent any employee or subcontractor is required to sign any waivers, releases or other documents as part of these security practices the terms thereof shall be invalid and have no effect against Blackboard, its employees or subcontractors.

8. FEES AND TAXES

8.1. Fees. In consideration for our performance under the Agreement, you agree to pay all fees required by the Order Form. We expressly reserve the right to change the fees payable under any Order Form with respect to any renewal of Products or Services by providing you with 30 days' advance notice of such change prior to the expiration of the then-current term or your right to decline to renew, whichever is earlier.

8.2. Excess Use Fees. Your use of the Products and Services is restricted to the use limitations set forth in the applicable Order Form or in the applicable support terms of the Agreement, and as further defined under each of the respective product terms below. Use in excess of these limitations is subject to additional fees and may be invoiced monthly by Blackboard. Any failure by Blackboard to timely invoice for any overages due under this paragraph shall not constitute a waiver of your obligation to pay such fees.

8.3. Late Fees. Interest may be charged on any overdue amounts at the lower of: (a) the highest permissible rate, or (b) 18% per annum, charged at 1.5% per month from the date on which such amount fell due until the date of payment, whether before or

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after judgment. You acknowledge that any delay in payment may result in termination or interruption of the provision of the Products and Services at our sole discretion.

8.4. Taxes. Unless expressly provided in an Order Form, the fees hereunder do not include any sales, use, excise, import or export, value-added ("VAT"), goods and services ("GST"), or similar tax or interest, or any costs associated with the collection or withholding thereof, or any government permit fees, license fees or customs or similar fees ("Taxes") levied on the delivery of any Products and Services by us to you. You shall be responsible for payment of all Taxes associated with your purchases hereunder. If we have the legal obligation to pay or collect Taxes, you will be invoiced an additional amount in respect of the Taxes and you will pay within thirty (30) days after the date of the invoice unless you have provided a valid tax exemption certificate authorized by the appropriate taxing authority. If you are required by Law to withhold any amounts, then you shall timely pay the amount to the relevant tax authority and provide acceptable documentation evidencing your payment. We will be responsible for taxes based on our net income or taxes (such as payroll taxes) due from us on behalf of our employees.

8.5. Purchase Orders. You agree that if your internal procedures require that a purchase order be issued as a prerequisite to payment of any amounts due, you will timely issue such purchase order (the terms of which shall not control) and inform us of the number and amount thereof. You agree that the absence of a purchase order, other ordering document or administrative procedure may not be raised as a defense to avoid or impair the performance of any of your obligations under the Agreement, including payment of amounts owed under the applicable Order Form. Blackboard reserves the right to invoice for the value of the annual fees for any subsequent renewal period, even in the absence of an issued purchase order, where use of the Products and Services continue beyond the then-contracted term.

9. TERM AND TERMINATION.

9.1. Term. The term ("Term") is defined in the applicable Order Form referencing the Agreement.

9.2. Termination for Breach. If either party materially breaches any obligation under the Agreement, the non-breaching party may terminate the Agreement in its entirety, or, at the non-breaching party's option, it may terminate solely the relevant Product or Service pursuant to which such breach relates, provided in either case that such breach has not been corrected within thirty (30) days after receipt of a written notice of such breach. Notwithstanding the foregoing, Blackboard may terminate the Agreement immediately upon written notice to you if you materially breach the provisions of the license usage restrictions set forth in the Agreement. Except for termination rights in this section, the parties have no other right of early termination.

9.3. Effect of Termination. Upon termination of the Agreement or termination or expiration of any individual license, you and your Authorized Users will immediately cease access to the applicable Products and Services, and, unless such termination is due to Blackboard's uncured material breach, you will immediately pay us all amounts due and payable for such Products and Services. Upon termination or expiration, unless expressly stated otherwise herein, each party shall promptly cease any use of and permanently delete, or upon the other parties' request, return the other party's Confidential Information and any copies to the extent commercially reasonable.

9.4. Reserved Rights. Without limiting the foregoing, we reserve the right to allocate, limit or delay delivery of, or suspend access to our Products and Services, in whole or in part, where necessary or commercially appropriate, upon the occurrence of any situation or event (including without limitation, a Force Majeure Event (as defined in Section 14.7 below) whereby the performance or operation of our Products or Services becomes overburdened, impaired, impracticable, or their economic viability is otherwise affected.

9.5. Survival. The termination or expiration of the Agreement shall not relieve either party of any obligation or liability, nor impair the exercise of rights, accrued hereunder prior to such termination or expiration. Without limiting the foregoing, the provisions of Sections 4, 5, 8, 9.3, 9.4, 9.5, 10.4, 11, 12, 13, 17.5, 22.7, and 24.2 shall survive the termination of the Agreement for any reason.

10. GENERAL WARRANTIES.

10.1. By Blackboard. We warrant that (a) the Software or SaaS Services licensed to you will not contain any Software Errors (as defined below) for one year from delivery of the Software or for the term of the SaaS Services, respectively; (b) we will perform Professional Services and Hosting Services in a professional manner in accordance with industry standards; and (c) we will comply with all Laws which govern the performance of our obligations hereunder. For any breach of a warranty above which you promptly notify us of in writing, we will exert commercially reasonable efforts to repair or otherwise remedy the non-conformity so that the warranty is materially complied with. With regard to breaches of subsections (a) or (b) above, our remedy may include a code fix, a work around, or other modification. If we are unable to remedy the non-conformity after a reasonable period of time, then YOUR SOLE AND EXCLUSIVE REMEDY shall be: (i) for Professional Services or Hosting Services, to seek a refund of the fees paid for the un-remedied services; and (ii) for licensed Software or SaaS Services, to seek recovery of direct damages caused by the breach, subject to the limitation of liability below. These warranties by us shall not apply if you materially breach the Agreement. "Software Error" means a failure of any Software or SaaS Services to materially conform to its applicable standard end user documentation provided by us ("Documentation"), provided that such failure can be reproduced and verified by us using the most recent version (including all available updates, application packs, and releases) of such Software or SaaS Service made available to you, and further provided that Software Errors do not include any nonconformity to applicable Documentation caused by your material breach of the Agreement, or your unauthorized modification or misuse of the Software or SaaS Services.

10.2. Australian Consumer Law. To the extent you are located in Australia: The supply of the Products or Services under this Agreement may be subject to the Australian Consumer Law, Schedule 2 of the Australian Competition and Consumer Act 2010 (Cth) ("Australian Consumer Law"). Where this is the case, the following statement applies in respect of any failure to comply with the consumer guarantees under the Australian Consumer Law: Our Products and Services come with guarantees that cannot be excluded under the Australian Consumer Law. Where the Australian Consumer Laws apply, you are entitled to a replacement or refund for a major failure and compensation for any other reasonably foreseeable loss or damage, subject to the limitation of liability below. You are also entitled to have the goods repaired or replaced if the goods fail to be of acceptable quality and the failure does not amount to a major failure.

10.3. By Customer. You warrant that: (a) you own or have sufficient rights in and to the Customer Property in order for you and your Authorized Users to use, and permit use of, the Products and Services, including the representations and warranties made above in connection with Proprietary Rights and Personal Information, (b) you will comply with all Laws related to your use of our Products and Services; and (c) the person executing the Agreement or any Order Form has authority to accept such Order Form and the Agreement on behalf of the Customer. The person signing specifically has the authority to commit to the payment of fees for excess usage and excess storage, calculated in accordance with this agreement and any relevant order form.

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10.4. Disclaimer of Other Warranties. EXCEPT FOR WARRANTIES EXPRESSLY MADE HEREIN, THE PRODUCTS AND SERVICES ARE PROVIDED "AS IS" AND, TO THE MAXIMUM EXTENT PERMITTED BY LAW, WE AND OUR LICENSORS MAKE NO WARRANTIES OR REPRESENTATIONS EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE OR NON-INFRINGEMENT.

11. MUTUAL LIMITATIONS OF LIABILITY.

11.1. Consequential Damages Limitation. EXCEPT AS EXPRESSLY PROHIBITED BY LAW AND OTHER THAN WITH RESPECT TO A BREACH OF YOUR LICENSE OR CONTENT RESTRICTIONS, AND YOUR INDEMNITY OBLIGATIONS IN SECTION 12.3, AND OUR INDEMNITY OBLIGATIONS IN SECTION 12.1, IN NO EVENT WILL EITHER PARTY OR SUCH PARTY'S LICENSORS' BE LIABLE, EVEN IF ADVISED IN ADVANCE OF THE POSSIBILITY, FOR: (A) ANY LOSS OF BUSINESS, CONTRACTS, PROFITS, ANTICIPATED SAVINGS, GOODWILL OR REVENUE; (B) ANY LOSS OR CORRUPTION OF DATA, OR (C) ANY INCIDENTAL, INDIRECT OR CONSEQUENTIAL LOSSES OR DAMAGES WHATSOEVER (INCLUDING, WITHOUT LIMITATION, SPECIAL, PUNITIVE, OR EXEMPLARY DAMAGES).

11.2. Mutual Limitations of Liability. EXCEPT AS EXPRESSLY PROHIBITED BY LAW AND OTHER THAN WITH RESPECT TO A BREACH OF YOUR LICENSE OR CONTENT RESTRICTIONS, YOUR INDEMNITY OBLIGATIONS IN SECTION 12.3, AND YOUR PAYMENT OBLIGATIONS, AND OUR INDEMNITY OBLIGATIONS IN SECTION 12.1, IN NO EVENT SHALL EITHER PARTY'S OR SUCH PARTY'S LICENSORS' CUMULATIVE LIABILITY FOR ALL CLAIMS ARISING FROM OR RELATING TO THE AGREEMENT, REGARDLESS OF THE NATURE OF THE CLAIM, EXCEED THE AMOUNTS PAID BY CUSTOMER FOR THE AFFECTED PRODUCTS AND SERVICES DURING THE TWELVE (12)-MONTH PERIOD IMMEDIATELY PRIOR TO THE FIRST CLAIM ASSERTED HEREUNDER. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY WITHOUT REGARD TO WHETHER OTHER PROVISIONS OF THE AGREEMENT HAVE BEEN BREACHED OR HAVE PROVEN INEFFECTIVE OR HAVE FAILED OF THEIR ESSENTIAL PURPOSE.

11.3. Essential Basis. The Parties agree that the warranty disclaimers, liability exclusions, indemnities, fees and limitations of the Agreement form an essential basis of the Agreement.

11.4. Australia Consumer Law. To the extent you are located in Australia: THE LIMITATIONS AND EXCLUSIONS IN SECTION 12 APPLY ONLY TO THE FULLEST EXTENT PERMITTED BY LAW AND NOTHING IN THIS AGREEMENT EXCLUDES, RESTRICTS OR MODIFIES ANY CONSUMER GUARANTEE, RIGHT OR REMEDY CONFERRED ON A PARTY BY THE AUSTRALIAN CONSUMER LAW OR ANY OTHER APPLICABLE LAW THAT CANNOT BE EXCLUDED, RESTRICTED OR MODIFIED BY AGREEMENT. TO THE FULLEST EXTENT PERMITTED BY LAW, OUR LIABILITY FOR ANY BREACH OF A NON-EXCLUDABLE GUARANTEE REFERRED TO ABOVE IS LIMITED, AT THE OUR OPTION, TO: (I) IN THE CASE OF GOODS, ANY ONE OR MORE OF THE FOLLOWING: (1) THE REPLACEMENT OF THE GOODS OR THE SUPPLY OF EQUIVALENT GOODS; (2) THE REPAIR OF THE GOODS; (3) THE PAYMENT OF THE COST OF REPLACING THE GOODS OR OF ACQUIRING EQUIVALENT GOODS; OR (4) THE PAYMENT OF THE COST OF HAVING THE GOODS REPAIRED; OR (II) IN THE CASE OF SERVICES: (1) THE SUPPLYING OF THE APPLICABLE SERVICES AGAIN; OR (2) THE PAYMENT OF THE COST OF HAVING THE APPLICABLE SERVICES PERFORMED AGAIN.

12. INDEMNITIES.

12.1. Our Indemnity Obligations. If a third party brings a claim, suit, or proceeding against you, your affiliates, or your respective employees, contractors, agents, or assigns (a "Customer Indemnitee") resulting from our gross negligence or willful misconduct, or alleging that any Products and Services infringe a U.S. or European patent or a copyright under Law of any jurisdiction in which you are using the applicable Products and Services, you must promptly notify us in writing and make no admission in relation to such claims. Provided that you have fulfilled all of the foregoing obligations, we shall at our own expense indemnify, defend, and hold harmless such Customer Indemnitee, and in the above case of alleged infringement, at our own expense and option (a) procure for you the right to use the Products and Services, (b) modify or replace the Products and Services to avoid infringement without materially decreasing the overall functionality of the Products and Services; or (c) refund the applicable fee paid for the applicable Products and Services for the current term and you shall cease using such Products and Services. We shall have the sole and exclusive authority to defend and/or settle any such claim or action and you will provide assistance as we may reasonably request, at our expense, provided that we will keep you informed of, and will consult with any independent legal advisors appointed by you at your own expense regarding the progress of such defense.

12.2. Exceptions. Where infringement of a patent is caused by the combination of the Products and Services with other hardware, software, communications equipment, or other materials not provided by us (or, in the case of a method claim, additional steps in addition to those performed by the Products and Services), we shall only be obligated to indemnify you if the Products and Services constitute a "material part of the invention" of the asserted patent claim and "not a staple article or commodity of commerce suitable for substantial non-infringing use" as those phrases are used in 35 U.S.C. § 271(c).

12.3. Your Indemnity Obligations. Except to the extent prohibited by Law, including Laws providing for the sovereign immunity of government entities, if a third party brings a claim, suit, or proceeding against us, our affiliates, or our respective employees, contractors, agents, or assigns (a "Blackboard Indemnitee") resulting from (a) any use of the Products and Services beyond the scope of the license restrictions set forth in the Agreement, (b) the Customer Property or any other content submitted via your account, (c) your violation of any Law, gross negligence, or willful misconduct; or (d) any modifications or customization of the Products and Services by any person other than us or a third party authorized by us, you shall at your own expense indemnify, defend, and hold harmless such Blackboard Indemnitee. Blackboard shall have no liability (including indemnification obligations) to you for any claim to the extent arising out of (a) - (d) above.

12.4. Exclusive Remedy. EXCEPT FOR ANY OTHER INDEMNIFICATION OBLIGATIONS PROVIDED IN THE AGREEMENT, THE FOREGOING PROVISIONS OF THIS SECTION STATE THE ENTIRE LIABILITY AND OBLIGATIONS OF EACH PARTY, AND THE EXCLUSIVE REMEDY OF EACH PARTY, WITH RESPECT TO CLAIMS BY ANY THIRD PARTY.

13. CONFIDENTIALITY.

13.1. Confidential Information. "Confidential Information" means any non-public information disclosed by either party to the other that has been identified as confidential or that by the nature of the information or the circumstances surrounding disclosure ought reasonably to be treated as confidential, including without limitation, the terms of the Agreement, account and login credentials, information about a party's business, operations, vendors or customers, and all Blackboard Property and all Customer Property.

13.2. Nondisclosure and Nonuse. Each party shall treat Confidential Information as strictly confidential and use the same care a reasonable person would under similar circumstances. The parties agree not to use such Confidential Information except for the purposes set forth in the Agreement and shall disclose such Confidential Information only to those directors, officers, employees and agents of such party (a) whose duties justify their need to know such information, and (b) who have been informed of their

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obligation to maintain the confidential status of such Confidential Information. The receiving party will promptly notify the disclosing party if the receiving party learns of any unauthorized possession, use or disclosure of the Confidential Information and will provide such cooperation as the disclosing party may reasonably request, at the disclosing party's expense, in any litigation against any third parties to protect the disclosing party's rights with respect to the Confidential Information.

13.3. Exceptions to Confidential Treatment. Confidential Information shall not include information that: (a) is publicly available at the time disclosed, (b) is or becomes publicly available through no fault of the receiving party, or its employees, contractors or agents, (c) is rightfully communicated to the receiving party by persons not bound by confidentiality obligations, (d) is already in the receiving party's possession free of any confidentiality obligations at the time of disclosure, or (e) is independently developed by the receiving party. The receiving party may disclose Confidential Information to the limited extent necessary: (a) to comply with Law or the order of a court of competent jurisdiction or other governmental body having authority over such party, provided that the party making the disclosure will first have given notice to the other party, unless the party is prohibited by Law or such court or body from providing such notification, or (b) to make such court filings as may be required to establish a party's rights under the Agreement.

14. MISCELLANEOUS MATTERS.

14.1. Severability. If a court holds any provision of the Agreement to be illegal, invalid or unenforceable, the rest of the Agreement will remain in effect and the Agreement will be amended to give effect to the eliminated provision to the maximum extent possible.

14.2. Conflict Resolution. If any claim arising out of or relating to the Agreement, or a breach thereof, the parties will consult with each other to reach a satisfactory solution. If they do not reach settlement within a period of thirty (30) days, then, upon notice by either party to the other, such claim will be referred to arbitration for full and final settlement by a panel of three arbitrators appointed in accordance with the Rules of Arbitration of the International Chamber of Commerce ("ICC Rules"). All arbitration proceedings will be conducted pursuant to the ICC rules and in the English language. The cost of the arbitration will be borne equally by the Parties. The U.N. Convention on Contracts for the International Sale of Goods shall not apply to the Agreement.

The applicable governing Law and place of the arbitration will be as follows: a) if you acquired the applicable Product or Service in North America or South America, the governing Law is New York unless you are located in the United States and you are legally required to be bound by the state in which you are domiciled, and in such case, the governing law shall be such state and the place of arbitration is Washington, D.C.; b) if you acquired the applicable Product or Service in the European Union, the Middle East, or Africa, the governing Law is The Netherlands and the place of arbitration is Amsterdam, The Netherlands; c) if you acquired the applicable Product or Service in the UK, the governing Law is England and Wales and the place of arbitration is London, England; d) if you acquired the applicable Product or Service in Australia or New Zealand, the governing Law is South Australia and the place of arbitration is Adelaide, South Australia; and e) if you acquired the applicable Product or Service in a region not otherwise mentioned above, the governing Law is Singapore and the place of arbitration is Singapore.

14.3. Modification and Waiver. No modification or supplement to the Agreement will be effective unless set forth in writing and signed by duly authorized representatives of Blackboard and Customer. A waiver of any breach of the Agreement is not a waiver of any other breach. Any waiver must be in writing to be effective.

14.4. Assignment. Neither party shall be entitled to assign the Agreement or its rights or obligations under the Agreement, whether voluntarily or by operation of law, except with the written consent of the other party; provided, however, that either party may assign the Agreement without the consent of the other party to any affiliate, or any entity that is the successor corporation in any merger or consolidation of either party, or any entity that purchases a majority of the voting securities of either party, or all or substantially all of the assets of either party, or of a specific division or group of such party. The Agreement shall bind each party and its successors and permitted assigns.

14.5. Notices. Any notice or communication permitted or required hereunder shall be in writing and shall be delivered in person or by courier, or mailed by certified or registered mail, postage prepaid, return receipt requested, and, in the case of notices to us, sent to Blackboard Inc., Attn: General Counsel, 11720 Plaza America Dr., 11th Floor, Reston, Virginia 20190 or to such other address as shall be given in accordance with this section with a copy to GeneralCounsel@blackboard.com, and, in the case of you, to the address listed on your invoice, and shall in each case be effective upon receipt. **Due to ongoing disruptions of the COVID-19 Pandemic, Blackboard reserves the right to provide email Notice, with electronic delivery confirmation, to the current principal Customer contact. Actual receipt constitutes effective Notice as of the time of receipt.**

14.6. Export Control. You shall not export or allow the export or re-export the Products and Services, any components thereof or any Confidential Information of ours without our express, prior, written consent and except in compliance with all export Laws and regulations of the U.S. Department of Commerce and all other U.S. agencies and authorities, and, if applicable, relevant foreign Laws and regulations.

14.7. Force Majeure. Notwithstanding anything to the contrary in the Agreement, neither party will be responsible for any failure to fulfill its obligations, in whole or in part, due to causes beyond its reasonable control ("Force Majeure Event"), including without limitation, acts or omissions of government or military authority, acts of God, materials shortages, transportation delays, internet or other telecommunication delays, fires, floods, labor disturbances or work stoppages, riots, wars, or hostilities, terrorist acts, epidemics, pandemics, a substantial change in market conditions, or other global or local health emergencies, Center for Disease Control advisories or inability to obtain any export or import license or other authorization of any government authority. We reserve the right to reasonably charge for any and all excessive usage and or usage beyond reasonable historical norms (yours or similarly situated clients not experiencing a Force Majeure Event or similar) and to the extent this is in excess of our actual costs we will give you notice.

14.8. Relationship. Blackboard and Customer are independent contracting parties. The Agreement shall not constitute the Parties as principal and agent, partners, joint venturers, or employer and employee.

14.9. Entire Agreement. The Agreement, including any Order Forms, constitutes the entire, full and complete agreement between the parties concerning the subject matter of the Agreement and supersedes all prior or contemporaneous oral or written communications, proposals, conditions, representations and warranties, and the Agreement prevails over any conflicting or additional terms of any quote, order, acknowledgment, or other communication between the Parties relating to its subject matter. If a conflict arises between the terms of this Master Agreement and the provisions of the Order Form, Services Guide, or statement of work, the terms of this Master Agreement will govern unless an Order Form expressly provides otherwise. No term or provision set forth or cross-referenced in any purchase order or payment documentation will be construed to amend, add to, or supersede any provision of the Agreement.

14.10. Audit. Upon reasonable notice, we shall have the right to audit, at our expense, your use of the Products and Services not more than once per calendar year solely to ensure past and ongoing compliance with the Agreement.

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Terms Applicable to Specific Products and Services

In addition to the terms and conditions above, the following terms and conditions apply only to the extent that you purchase the below-referenced Products and Services as specified in an Order Form.

15. BLACKBOARD LEARN™

15.1. Grant of License and Test Copies for Self-Hosted Software. Subject to your obligations under the Agreement, Blackboard grants you a non-exclusive, non-transferable, non-sublicensable license to install and use one (1) production copy and one (1) Test Copy (as defined below) of the Software for one installation at Customer's Designated Server Site (as defined below) solely in the form of machine-readable, executable, object code or bytecode, as applicable, and solely in connection with providing access to Customer Property, including content, to your Authorized Users and to use the Documentation in support of your authorized use of the Software. You agree not to install or use any Software on any computer, network, system or equipment other than on a Designated Configuration at the physical location where the Software will be installed, as identified in the Order Form (the "Designated Server Site"), except with our prior written consent. The Software may access, use or integrate Java Software. Such Java Software is licensed to you under the terms of Oracle's Standard Binary Code License Agreement currently found at: <http://www.oracle.com/technetwork/java/javase/terms/license/index.html>.

15.2. Test Copies of Software or SaaS Services. Self-hosted Software and SaaS Services licensees are provided one (1) Test Copy of the Software or SaaS Services. If you purchase the Blackboard Managed Hosting Non-Production Test Environment, we will host the Test Copy of the Software for you. A "Test Copy" is a copy of the Software or a sandbox environment for the SaaS Services used solely for non-production testing purposes and is not supported or warranted.

15.3. Grant of Learn API License. We grant you a limited, non-exclusive, revocable, non-sublicensable, non-transferable license to access our public Learn-related API's ("Learn API"). The Learn API(s) are provided in the form of one of the following: a Building Block API, a REST API or a web service, that enables a "connection" into our servers. We will provide you with the information necessary to enable your use of the Learn API(s). You may not use or Install the Learn API(s) for any other purpose without our written consent, and may not copy, rent, adapt, disassemble, lease, assign, sublicense, reverse engineer, modify or decompile, the Learn API(s) or any part thereof. We reserve the right to limit the number and/or frequency of API requests or take other actions necessary to protect the Integrity of our Services.

15.4. Use Limitations. Your usage is limited by the number of Authorized Users, FTE, Bandwidth and Storage set forth in the Order Form or the support terms of the Agreement. An "Authorized User" (or User or Active User) means any individual user of the platform, including but not limited to, students, teachers, parents of students, or employees of yours (including invited non-commercial third-parties thereof) authorized to use the platform per the terms of this Agreement. Authorized Users shall also include non-traditional users, including without limitation, faculty, staff, alumni, continuing education students or participants in community outreach or non-degree bearing courses (collectively, "Non Traditional Users"), provided, however, that Authorized Users shall not include any third party commercial providers without our prior written approval. Your usage in terms of the number of Authorized Users is determined by first taking the sum of unique authenticated users on a monthly basis (the "Monthly Active Users"). For each annual contract period, the Authorized Users is equal to the average of the Monthly Active Users. This calculated average is then compared to the Authorized Users limitation set forth in the Order Form or support terms of the Agreement. "FTE" means the number of full-time students plus half of the part-time students enrolled at your institution. "Full time students" shall also include Non Traditional Users provided, however, that Full time students shall not include any third party commercial providers without our prior written approval. In no event shall the number of Non-Traditional Users exceed ten percent (10%) of the number of total FTEs specified in the Order Form. "Storage" means the highest amount of storage utilization during the respective annual term of a client's uploaded and hosted files, including but not limited to content files, media files and recordings, typically measured in gigabytes (GB) or terabytes (TB). Storage is only sold in 1 TB allotments. By way of example only, if you are contracted for 1TB of storage, and your storage reaches 2TB in month two of your contract, you will be charged for 2TB of storage for that annual term of the contract. Additional Authorized Users, FTE, or Storage used in excess of the limitations set forth in the Order Form or support terms of the Agreement is subject to additional fees and purchase. Authorized Users, FTE, or Storage below the limitations set forth in the Order Form or support terms of the Agreement, if any, are not eligible for rollover or carryover to subsequent Terms, or refund. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fee.

15.5. Your Operations. For clarity, if your primary operations involve in-classroom instruction in a physical location, the SaaS Services or Hosting Services you purchase pursuant to your Order Form will be designed to augment in-classroom instruction in a physical location. If, on the other hand, your primary operations involve virtual instruction via the Internet, the SaaS Services or Hosting Services you purchase will be designed to support those fully virtual operations rather than in-classroom instruction in a physical place. If, during the Term, your primary mode of operations changes from in-classroom instruction in a physical location to fully virtual instruction via the Internet, or vice-versa, you must notify Blackboard immediately as your license will not support such a transition in operations, and you will need to purchase the SaaS Services or Hosting Services applicable to your new operations.

16. BLACKBOARD COLLABORATE

16.1. Use Limitations. Your usage is limited by the number of Authorized Users, Minutes, FTE, and Storage set forth in the Order Form or support terms of the Agreement. An "Authorized User" (or User or Active User) means any individual user of the platform, including but not limited to, students, teachers, parents of students, or employees of yours (including invited non-commercial third-parties thereof) authorized to use the platform per the terms of this Agreement. Authorized Users shall also include non-traditional users, including without limitation, faculty, staff, alumni, continuing education students or participants in community outreach or non-degree bearing courses (collectively, "Non-Traditional Users"), provided, however, that Authorized Users shall not include any third-party commercial providers without our prior written approval. Your usage in terms of the number of Authorized Users is determined by first taking the sum of unique authenticated users (via an LMS integration or authenticated into Collaborate via an invitation link) plus the peak of unauthenticated (guest) users on a monthly basis (the "Monthly Users"). For each annual contract period, the Authorized Users is equal to the average of the Monthly Users. This calculated average is then compared to the Authorized Users set forth in the Order Form or support terms of the Agreement. A "Minute" means each sixty-second interval in which an Authorized User is attending a session, event or playing back a recording of a session or event. For purposes of illustration only, 5 people in a 30-minute Collaborate session = 150 minutes; and if 3 of those 5 people watched the full 30-minute recording, you would incur an additional 90 minutes; for a total of 240 minutes total. "FTE" means the number of full-time students plus half of the part-time students enrolled at your institution. "Full time students" shall also include Non-Traditional Users provided, however, that Full time students shall not include any third-party commercial providers without our prior written approval. In no event shall the number of Non-Traditional Users exceed ten percent (10%) of the number of total FTEs specified in the Order Form. Minutes

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are sold in increments of 1 million minutes. "Storage" means the highest amount of storage utilization during the respective annual term of a client's uploaded and hosted files, including but not limited to content files, media files and recordings, typically measured in gigabytes (GB) or terabytes (TB). By way of example only, if you are contracted for 1TB of storage, and your storage reaches 2TB in month two of your contract, you will be charged for 2TB of storage for that annual term of the contract. Storage is only sold in 1 TB allotments. Additional Authorized Users, Minutes, FTE, or Storage used in excess of the limitations set forth in the Order Form or support terms of the Agreement is subject to additional fees and purchase. Authorized Users, FTE, or unused Minutes or Storage below the limitations set forth in the Order Form or support terms of the Agreement, if any, are not eligible for rollover or carryover to subsequent Terms, or refund. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

16.2. Your Operations. For clarity, if your primary operations involve in-classroom instruction in a physical location, the SaaS Services or Hosting Services you purchase pursuant to your Order Form will be designed to augment in-classroom instruction in a physical location. If, on the other hand, your primary operations involve virtual instruction via the Internet, the SaaS Services or Hosting Services you purchase will be designed to support those fully virtual operations rather than in-classroom instruction in a physical place. If, during the Term, your primary mode of operations changes from in-classroom instruction in a physical location to fully virtual instruction via the Internet, or vice-versa, you must notify Blackboard immediately as your license will not support such a transition in operations, and you will need to purchase the SaaS Services or Hosting Services applicable to your new operations.

17. BLACKBOARD CONNECT: MASS NOTIFICATION SERVICES

17.1. Authorized Users; Recipients. Your Authorized Users are your employees. You will only use the Product and Service to send messages to the number and type of Recipient(s) specified in the Order Form, and to the extent not so specified, as defined below. You will provide all contact data for Recipients (the "**Recipient Data**"). You represent, warrant and covenant that you will not use the Product and Service for the purpose of sending commercial messages, including, without limitation, offers to purchase, sell, barter or lease commercial products, goods, or services. Unless otherwise indicated on an Order Form, telephone messages may only be sent to telephone numbers from the North American Numbering Plan from the 48 contiguous United States, Alaska and Hawaii, and Canada. Additional charges incurred by the Recipient for messages, including but not limited to text message fees or data fees, shall be payable by you or Recipient. Unless otherwise specified on the Order Form, a "**Recipient**" shall be the following with respect to each type of customer entity listed:

- **K-12 Institution:** Parents of enrolled students, administrators, students, faculty, staff, and board members of the institution.
- **Higher Education Institution:** Enrolled students, faculty, and staff of the institution.
- **Government:** Households, businesses, and other related individuals within the government entity's jurisdiction.
- **Corporate:** Employees, consultants, contractors, and board members of the corporation.

17.2. Connect with Teacher. Blackboard Connect with Teacher will enable your teachers to send pre-recorded telephone comments to parents of students in a designated language. We will provide support to a designated administrator ("**Teacher Champion**") at your institution or entity. The Teacher Champion will in turn support the teachers using the Blackboard Connect with Teacher Product and Service.

17.3. Web Portal. If you elect to link to and use the web interface provided by us (the "**Web Portal**"), you agree that the Web Portal is for the sole purpose of enabling Recipients to update and add their contact information. If you elect to use the Web Portal, we grant for the period of the Term (as defined below) to you a limited non-exclusive, worldwide, royalty-free license to place a digital image of the applicable sign-up Logo, which will be presented to you (the "**Image**"), on an appropriate page of your Internet site, with a hyperlink to our Web Portal site (the "**Link**") currently at <https://portal.blackboardconnected.com/>. You may not use any other trademark or service mark in connection with the Image without our prior written approval. The Link may not be used in any manner to provide an Authorized User with access to the Web Portal via any framing, layering or other techniques now known or hereafter developed that permit display of the Web Portal with any materials posted by you or anyone other than us. You may not allow the Image to be linked to any other web site. You may not use the Image in any manner not permitted hereunder, modify the Image, or copy, or create a derivative work from, the "look and feel" of the Image. We will have the right to review all uses of the Image for quality control purposes and proper compliance. We reserve the right to modify permission to use the Image and/or the Link at any time.

17.4. Weather Alerts. If you are licensing our weather alerts Service, you agree that we are delivering weather information created and provided by a third-party public service, and not by us. Weather forecasting is an inexact science. We shall have no responsibility or liability whatsoever to you or any other person or entity, parties and non-parties alike, for any inconsistency, inaccuracy, or omission for weather or events predicted or depicted, reported, occurring or occurred. **IN NO EVENT WILL WE BE RESPONSIBLE FOR ACTIONS OR LACK OF ACTION TAKEN TO PRESERVE LIFE OR PROPERTY.**

17.5. Representations, Obligations, and Indemnity. You represent and warrant that: (a) you will comply with all Laws and contracts in connection with use of Recipient Data, the Product and Service, and with respect to the content and transmission of calls, texts, and other messages ("**Messages**") sent using the Product and Service, including, without limitation, all federal and state telemarketing-related laws, rules and regulations, the Telephone Consumer Protection Act (47 U.S.C. § 227) the FCC's implementing regulations (47 C.F.R. § 64.1200) (such laws, rules and regulations, as amended from time-to-time, collectively, the "**Telemarketing Laws**"), and where applicable, the legislation commonly referred to as Canada's Anti-Spam Legislation (S.C. 2010, c. 23) ("**CASL**"); (b) as to each Recipient to be contacted by us on your behalf, you have obtained consents that may be required by the Telemarketing Laws, CASL and your privacy policies; (c) you will retain documentary proof of such consents for at least five (5) years from the date the Recipient's contact information is provided by you to us; (d) you will suppress and will not provide to us contact information for any Recipient who has registered his or her telephone number on the national Do-Not-Call Registry, any similar state registries or has otherwise indicated that he or she does not wish to be contacted by you or us; (e) you will have in place reasonable safety and emergency response procedures in the event of an emergency (including without limitation, notifying 911 or equivalent, fire, police, emergency medical, and public health, collectively, "**First Responder Services**") which do not utilize the Product and Service; (f) you will not take actions that will subject Blackboard to any Laws due to the import of Recipient Data; (g) you will provide a reasonable means for Recipients to rescind consent to receive Messages and will not send Messages to Recipients who have opted out of receiving Messages from you; (h) if you purchase data from us, you will only use such data purchased from us to contact individuals pursuant to the use of the Product and Service and are prohibited from downloading or making copies of such data purchased from us if such activity would violate a Law or contract; and (i) where you are providing a Recipient count or other data for the purposes of our Product and Service pricing quotations, such information shall be true and correct. You will designate qualified personnel to act as liaisons between you and us respecting technical, administrative and content

matters, and providing accurate and current contact information. We shall have the right to require you to provide a legal compliance plan in connection with your use of our mass notification services and audit your compliance with such plan as well as with subsections (a), (b), (c), (d), and (g) above. Failure to comply with any provision of this Section 17.5 is a material breach of the Agreement. Except to the extent prohibited by Law, including Laws providing for the sovereign immunity of government entities, you agree to indemnify, defend and hold us harmless from and against all claims, lawsuits, proceedings, causes of action, damages, liabilities, losses, judgments, fines, penalties, costs, and expenses (including attorneys' fees) relating to or arising out of your breach of the foregoing representations and warranties, or in connection with any claim or action from a third party that arises from the sending (or inability to send or receive), content, or effects of any Messages you distribute using, or your failure to use, the Product and Service. In connection with such indemnity and defense obligations related to a third-party claim, lawsuit, etc., (i) we may participate therein (but not control) through counsel of our own choosing, which participation shall be at our sole expense, and (ii) you shall not settle or permit the settlement of any such third-party claim, lawsuit, etc. without our prior written consent, which consent shall not be unreasonably withheld. This Section shall survive any termination of the Agreement.

17.6. Emergency & Outreach Messaging. If you are purchasing Messaging restricted by use-case, the following definitions shall apply. An "Emergency" is a serious and unexpected incident, situation, or natural phenomenon that may require action but is not immediately threatening to life, health, property or the environment or has a high probability of escalating to cause immediate danger to life, health, property or environment. An "Emergency Message" is a Message sent to all Recipients in connection with an Emergency. An "Outreach Message" is a Message sent to one or more Recipients for general outreach and informational purposes that is not an Emergency Message.

17.7. Remedies and Disclaimers. Due to the nature of mass notification services, in the event of the Product and Service's failure to comply with the Agreement, your sole and exclusive remedy shall be to terminate the Service. You agree that the Product and Service is not intended, nor designed, for use in high-risk activities, or in any situation where failure of the Product and Service could lead to death, personal injury, or damage to property, or where other damages could result if an error or outage occurred. The parties further agree that, NOTWITHSTANDING ANY PROVISION TO THE CONTRARY IN THE AGREEMENT, to the extent not prohibited by Law, WE SHALL NOT BE LIABLE FOR ANY DEATH, PERSONAL INJURY, OR DAMAGES ARISING OUT OF OR RELATED TO USE OF THE PRODUCT AND SERVICE. You agree that your primary recourse in the event of any actual or potential threat to person or property should be to contact First Responder Services and that the Product and Service is not intended to replace such First Responder Services, or to be used for communicating with, or replace notification to, or interoperate directly with, such First Responder Services, which should have already been notified and deployed prior to using the Product and Service.

17.8. Training and Testing. Blackboard makes training on the Product and Service available to you, and recommendations for periodic testing of the configurations and operations of the Product and Service for Customer. You acknowledge that taking advantage of such training on a reasonable basis for appropriate personnel and performing such testing is your responsibility, and that failure to do so could result in the Product and Service not functioning as expected.

17.9. Marketing and Political Activities. The applicable Products and Services shall not be used for marketing or political activities.

17.10. Excessive Usage. During times of prolonged, excessive usage of the Products and Services, we reserve the right to charge you additional fees not exceeding our estimated incremental costs, including applicable fees and taxes, for such Excess Usage. The term "Excess Usage" shall mean the amount of SMS texting segments and/or phone voice minutes per FTE initiated through the Connect and/or Mass Notification services during a calendar month over 20 such segments or minutes per FTE in any two or more consecutive calendar months above such level. We shall use best commercial efforts to notify you through our client portal, our representatives, and/or via email prior to assessing any such additional charges, which shall not exceed \$.0065 per segment or minute. Unless otherwise specified in the Order Form, "FTE" is defined as the number of full-time students plus half of the part-time students enrolled at your institution. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

18. SOCIABILITY & SOCIAL MEDIA MANAGEMENT PRODUCTS

Third-Party Services. You acknowledge that the Products and Services may assist you to access or themselves automatically access, interact with, and/or purchase services from third parties via third-party social media and similar websites or applications (collectively, the "Third-Party Services"). You authorize any such access. Any use of Third-Party Services is governed solely by the terms and conditions of such Third-Party Services (and you shall comply with all such terms and conditions), and any contract entered into, services provided, or any transaction completed via any Third-Party Services, is between you and the relevant third party, and not Blackboard. Blackboard makes no representation and shall have no liability or obligation whatsoever in relation to the content provided to or available at, use of, or correspondence with, any such Third-Party Services or any transactions completed and any contract entered into by you with any such third party.

19. SCHOOLWIRES, EDLINE & WEBSITE COMMUNITY MANAGEMENT PRODUCTS

19.1. License Grant. You shall have a right to use those website community management SaaS Services purchased under an Order Form. Certain SaaS Services may include use of a website or other web-based learning environment which is hosted by us (a "Site"). A Site which is built upon the designated website community management system is generally used as a client's primary internet website and additional Sites are typically used as one or more related sub-sites (such as an individual school's website or other secondary website). Where your licensing rights are limited by a specified number of Sites, such limit shall be determined by adding up all of your Sites, including both those that are used as primary websites and those used as secondary websites. In this regard, as used in the Order Form to establish licensing limitations, the following definitions shall apply:

"Channels." A group of one or more closely related FlexSites located within a Site. For example, an "Athletics" Channel may contain FlexSites for various teams such as Varsity Football, Varsity Soccer and Varsity Baseball.

"FlexSites." (Also referred to at times as "Sections"). A connected group of web pages devoted to a single topic or several closely related topics located within a Channel. For example, FlexSites can be used to provide online content for an individual class, club, athletic team and/or district policies. A client's rights of use in the SaaS Services are generally limited by a specified number of FlexSites as specified in the Agreement.

19.2. Usage Limitations. Depending on the website community management SaaS Services purchased, your use of the SaaS Services may be limited by bandwidth, storage or other limitations. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

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19.2.1. Authorized Users. Authorized Users of the website community management SaaS Services may only be comprised of students, teachers, administrators, parents, staff and community constituents directly enrolled or otherwise affiliated with your district or institution who you authorize to access and use the SaaS Services in support of your educational operations. However, where you have purchased rights of use in a Site which is designed to display public-facing content, third party visitors may access the screen displays on the Site on a remote, web-enabled basis in order to view the Site content which you have chosen to display to the public.

19.2.2. Purposes. You may only use the website community management SaaS Services in accordance with the uses contemplated in the pertinent Documentation.

19.2.3. Authorized User accounts. If you purchase rights of use in website community management SaaS Services which are designed to enable collaborative learning and social networking within a school district, your right to use these SaaS Services shall be limited by a specified number of Authorized User accounts. The "Authorized User account" limitation shall be specified in the applicable Order Form and you shall not be permitted to allow use of the SaaS Services to anyone other than those individual account holders who are specified by name on a list maintained by you, where the total account holders shall not exceed the specified limitation.

19.2.4. Participants and Classrooms. If you purchase rights of use in website community management SaaS Services which facilitate a virtual international classroom exchange program, then your rights of use will be limited to a number of classrooms and associated participants as specified in the applicable Order Form.

19.2.5. Passkey Manager. If your license includes rights of use in the Passkey Manager, then our obligations to provide Support therefor shall extend only to the pre-built single sign-on configurations in the forms delivered by us as part of the general release version of this Service. We have no obligation to support the Passkey Manager if any third party changes their methodology or technology for authenticating their application or website resulting in a disruption of the pre-built configurations provided by us.

19.3. Monitoring the Site. You acknowledge that persons other than our employees, particularly students, may post inappropriate material on, or otherwise interfere with (e.g., by "hacking"), the Site. It may be difficult to determine precisely who took such actions or when they were taken. However, you agree that you are solely responsible and liable for monitoring the Site on a regular basis to ensure that it does not contain inappropriate material and is functioning properly. In the event that you discover any materials that should be removed from the Site, you will do so promptly or, if you cannot do so, will notify us immediately. In no event shall we be liable in any manner or form, or under any theory or cause of action, for inappropriate content or materials posted on your Site unless we post such content or materials.

19.4. Your Responsibilities. You acknowledge and agree that your use of the website community management SaaS Services does not and will not violate any applicable laws or third-party rights. You acknowledge and agree to comply with all applicable privacy laws, including without limitation FERPA, COPPA and state laws relating to student data privacy, regarding your use of the services to provide content to and collect information from your Authorized Users and visitors, including, without limitation, by posting your privacy policy on your Site and for making all required disclosures and obtaining all required consents, if necessary, from such Authorized Users and visitors with respect to your collection, use, and disclosure of personal information.

19.5. Authorized User Requirements. You shall ensure that the computing systems utilized by you and your Authorized Users meet the required browser and other configurations then specified by us (in the Order Form or on our website) as necessary for the operation of the SaaS Services and Site (other than equipment provided by us as part of our hosting obligations). We reserve the right to modify these requirements from time to time and will notify you of any material modifications by e-mail or otherwise.

19.6. Terms of Use and Privacy Policy. Where we provide access to our Terms of Use and Privacy Policy on the Site, you shall not remove, disable, impede access to or otherwise modify them.

19.7. Additional Ownership Rights. In addition to the ownership rights described in the Agreement, we shall own all right, title and interest in all website templates, the design and layout (including the "look and feel") of the Site, the underlying architecture and framework of the Site, and other content or deliverables developed by us for the Site.

20. MOBILE APPLICATIONS

Blackboard provides software ("Mobile Software") to access many of the Products and Services via a mobile device. The use of Mobile Software is governed by the terms and conditions referenced in the application store (e.g., Apple, Inc. or Google, Inc. app stores) relevant to the Mobile Software except with regard to the collection, use, and deletion of Personal Information on your behalf, which is governed by the Agreement. Blackboard makes no representation regarding the availability of third-party application stores or the Mobile Software's compatibility with mobile devices.

21. SMARTVIEW™

21.1. Authorized Users. Your Authorized Users are your employees. You will only use the Product and Service to provide help-desk guidance (including but not limited to guidance on financial aid, student accounts, registration and records) to current faculty and staff. In addition, if specified on the applicable Order Form, your current and prospective students may access the Self-Help portal of the Product and Service.

21.2. Representations and Obligations. You represent and warrant that: (a) you will comply with all applicable Laws, including those regarding Personal Information, in connection with your use of SmartView; (b) you will not store any Personal Information within SmartView; (c) you are responsible for communicating any necessary modifications to the Product and Service that arise due to changes in your internal policies or the Law; (d) in order to facilitate a reasonable method for us to obtain timely and automated access to institutional data, upon the Effective Date, your student information system (SIS) shall be integrated with Smartview, and depending on the scope of services, your learning management system (LMS) system and customer relationship management (CRM) system, may be integrated with Smartview; and (e) following the initial configuration of the Product and Service, you are responsible for any modifications or errors within the workflow routines in the Product and Service. The costs and timelines to complete any requested modifications to the Product and Service must be addressed in a mutually agreed Statement of Work.

21.3. Remedies and Disclaimers. You acknowledge that: (a) you are solely responsible for the accuracy of Personal Information or content in the Product and Service; (b) the KnowledgeBase in SmartView is for informational purposes only and it is your responsibility to update the content in the KnowledgeBase every twelve (12) months. Blackboard will not be held to any penalties associated with missed One Stop or Help Desk Service Level Agreements during any period where the KnowledgeBase has not been updated in the past twelve (12) months; (c) your Authorized Users will not provide any financial guidance or advice solely based on the Product and Service; (d) you agree that you are responsible for the actions or inactions of your Authorized Users; and (e) Blackboard shall have no liability associated with the guidance or advice provided to Students by such Authorized Users. Except

to the extent prohibited by Law, including Laws providing for the sovereign immunity of government entities, you agree to defend, indemnify and hold us harmless against any damages, losses, liabilities, settlements, and expenses (including without limitation, costs and reasonable attorneys' fees) in connection with any claim or action that arises from the guidance or advice provided to Students using the Product and Service.

21.4. Additional Fees. In the event you do not integrate your system with Smartview as outlined in Section 22.2(d) above, Blackboard shall invoice you at the following specifications: for One Stop Services and Help Desk, you will be billed at the Premium Solution rate for the period of time that Smartview is not integrated with your systems; for Help Desk Services: (1) for per minute-based pricing models, we may charge you an additional 25% per minute; and (2) for per incident-based pricing models, we may charge you an additional 25% per incident. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

22. STUDENT SUPPORT SERVICES

22.1. Types and Estimates of Student Support Services. The Order Form will specify whether you have purchased inbound, live outbound, and/or automated outbound Student Support Services. The estimated number of annual Inbound Interactions, monthly Inbound Interactions, Average Handle Time, and quarterly Outbound Interactions, all as applicable and defined below, are also set forth on the Order Form. If these estimates exceed the actual parameters experienced in the relevant period, we shall be excused from any failure to meet any service levels for such period as outlined in the Statement of Work. The parties shall review the estimates at the end of any term and agree on updated estimates for any renewal term (including the payment of additional fees based on such updates) and update the Order Form accordingly.

22.1.1. Inbound Interactions. You represent that the estimated monthly Inbound Interactions is a reasonable estimate, and at the end of a term we shall be entitled to invoice you in accordance with the terms set forth herein. You acknowledge and agree that, if during any annual term, the actual number of Inbound Interactions exceeds your total Estimated Inbound Interactions ("Excess Inbound Interactions"), then at the end of the then-current annual term, we shall be entitled to charge you for all such Excess Inbound Interactions at a Per Incident Rate, plus a premium, as outlined in the Statement of Work. You may upwardly adjust estimated monthly Inbound Interactions for any future month upon delivery of 60 days' prior written notice to us.

22.1.2. Live Outbound Interactions. If the actual live Outbound Interactions exceeds the quarterly estimate by 15% or more, we will meet to determine whether the estimate for future quarters needs to be upwardly adjusted (and, if so, shall update the Order Form accordingly, including the payment of additional fees).

22.2. Provision of Service Desk Infrastructure. We shall provide the enabling technology, software system, or other designated support procedures/processes and related third party technologies that will provide back-end ticketing, a customer-facing knowledge base and related support modules, including access to self-help resources and live support via phone, chat, and web-based submissions, where applicable ("**Service Desk Infrastructure**") to Authorized Users designated by you who will become familiar with the Service Desk Infrastructure and work with the Blackboard Service Desk on your behalf to provide the Student Support Services ("**Authorized Customer Support Users**") to students, faculty or staff members of yours located at or receiving or providing services through your Institution ("**Authorized Users**").

22.3. Implementation. We shall provide an implementation project manager, implementation resources, and requisite tools to develop and implement your Student Support Services. Implementation services, development, and associated go-live dates are assumed to be standard unless otherwise specified in a custom scope. If, during implementation, it is discovered that your business processes necessitate a custom scope after contract signing, go-live dates could be impacted. We will also provide you with a customer service manager. During the implementation phase, the parties shall co-author the call script to be used by our representatives.

22.4. Availability. We shall use commercially reasonable efforts to make the Service Desk Infrastructure available. From time to time, it may be necessary for us to perform scheduled maintenance on and/or deliver upgrades to various components of the Service Desk Infrastructure, as set forth in more detail in the Order Form.

22.5. Your Responsibilities. These responsibilities are essential to our achievement of service levels for you.

22.5.1. Access. You agree to provide us with any reasonable information and training required by us to establish the Service Desk Infrastructure. You will provide reasonable access to your personnel and arrange for us to have suitable access to your facilities (including suitable office space and resources for our personnel working on-site) and systems within your control necessary to perform the Student Support Services.

22.5.2. Cooperation. You agree to assign an executive sponsor and day-to-day project manager with final sign-off authority to review and approve processes, workflow, knowledge base and escalation procedures regarding the Student Support Services. Your personnel will actively participate in review and planning meetings, trainings, and the communication of processes and documentation reasonably required to provide the Student Support Services.

22.5.3. Usage Limitations. You shall use best efforts to ensure that only Authorized Customer Support Users are provided access to the Service Desk Infrastructure and Student Support Services, including not causing or permitting third parties to access such Infrastructure or services.

22.6. Authorized Users. You acknowledge that we will rely on information provided by you. You agree to provide such information that is reasonably requested by us from time to time, including (i) a comprehensive list of all current and (to the extent then known) potential Authorized Users, (ii) the email addresses and/or phone numbers of Authorized Users, (iii) student demographic information, and (iv) headcount data.

22.7. Representations and Indemnity. If you request that we contact any Authorized User or other person on your behalf ("**Recipient**"), you represent and warrant that: (a) you will comply with all Laws and contracts in connection with use of contact information for Recipients, the Student Support Services, and with respect to the content and transmission of calls, texts, and other messages ("**Messages**") sent using the Student Support Services, including, without limitation, all federal and state telemarketing-related laws, rules and regulations, the Telephone Consumer Protection Act (47 U.S.C. § 227) and the FCC's implementing regulations (47 C.F.R. § 64.1200) (such laws, rules and regulations, as amended from time-to-time, collectively, the "**Telemarketing Laws**"); (b) as to each Recipient to be contacted by us on your behalf, you have obtained all consents that may be required by the Telemarketing Laws and your privacy policies; (c) you will retain documentary proof of such consents for at least five (5) years from the date the Recipient's contact information is provided by you to us; (d) you will suppress and will not provide to us contact information for any Recipient who has registered his or her telephone number on the national Do-Not-Call Registry, any similar state registries or has otherwise indicated that he or she does not wish to be contacted by you or us; and (e) you will provide a reasonable means for Recipients to rescind consent to receive Messages and

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will not request us to send Messages to Recipients who have opted out of receiving Messages from you. We shall have the right to audit your compliance with subsections (a) - (e) above. Failure to comply with any provision of this section is a material breach of the Agreement. Except to the extent prohibited by Law, including Laws providing for the sovereign immunity of government entities, you agree to indemnify, defend and hold us harmless from and against all claims, lawsuits, proceedings, causes of action, damages, liabilities, losses, judgments, fines, penalties, costs, and expenses (including attorneys' fees) relating to or arising out of your breach of the foregoing representations and warranties, or in connection with any claim or action from a third party that arises from the sending (or inability to send or receive), content, or effects of any Messages you distribute using, or your failure to use, the Product and Service. In connection with such indemnity and defense obligations related to a third-party claim, lawsuit, etc., (i) we may participate therein (but not control) through counsel of our own choosing, which participation shall be at our sole expense, and (ii) you shall not settle or permit the settlement of any such third party claim, lawsuit, etc. without our prior written consent, which consent shall not be unreasonably withheld. This Section shall survive any termination of the Agreement.

22.8. Changes and Oral Instructions. You shall, to the extent reasonably possible, provide us with no less than 60 days' prior notice of events that you anticipate will increase volume of the Student Support Services. We may proceed with and be compensated for performing changed work for a period of up to thirty (30) calendar days if we receive an oral instruction to proceed from your project manager or another authorized representative and we send a written confirmation of the oral instruction to you.

22.9. Added Definitions.

22.9.1. "Average Handle Time" means, with respect to any period, the average time (including talk time, time on hold, and wrap-up time) taken to handle an Inbound Interaction.

22.9.2. "Inbound Interaction" means a single inbound Support Request from an Authorized User to the Service Desk or the Service Desk Infrastructure. An Inbound Interaction does not include (i) live or automated outbound Support Services or (ii) self-help by an Authorized User where there is no interaction between the Service Desk and an Authorized User.

22.9.3. "Outbound Interaction" means an outbound interaction between the Service Desk and an Authorized User (for example, during a live outbound campaign in support of enrollment or financial aid objectives). An Outbound Interaction may be either a live interaction between a Blackboard Service Desk member and an Authorized User or automated (e.g., outbound text messages). An Outbound Interaction does not include (i) inbound Student Support Services or (ii) self-help by an Authorized User where there is no interaction between the Service Desk and an Authorized User.

22.9.4. "Service Desk" means our personnel that provide Student Support Services to Authorized Users under this Section 24.

22.9.5. "Support Request" means a request for assistance received by Blackboard's Service Desk and/or Service Desk Infrastructure from an Authorized User, such as any answered phone call, answered email, or answered chat.

22.9.6. "Self-Service Incident" means students getting the information that they need using self-service technologies.

22.10. Travel. You will reimburse us for all reasonable travel expenses incurred by our employees in connection with the delivery of our services, unless stated otherwise. In the event that you choose to cancel a scheduled on-site visit within two (2) weeks of the scheduled event, Blackboard may invoice you for associated travel change fees.

22.11. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

23. BLACKBOARD ALLY

23.1. Grant of License. With respect to the Blackboard Ally service, for the term specified in the applicable Order Form, we grant you a non-exclusive, non-transferable, non-sublicensable, license to access and use the Blackboard Ally service made available by Blackboard.

23.2. No advice. We do not guarantee that the use of the Blackboard Ally service will ensure the accessibility of your web content or that your web content will comply with any specific web accessibility standard or law. Any information or guidance accessed through the Blackboard Ally service, including without limitation the results of any website tests conducted or other guidance with respect to compliance with various accessibility standards, including without limitation the web content accessibility guidelines 2.0 (WCAG 2.1), or laws, rules or regulations, including without limitation those commonly known as the Americans with Disabilities Act of 1990 as amended by the ADA Amendments Act of 2008, applicable sections of the Communications Act of 1934 as amended by the Telecommunications Act of 1996, 251(a), the Rehabilitation Act, the Individuals with Disabilities Education Act, or their international counterparts, any or all as amended from time to time, or related rules or regulations is provided solely as a courtesy and is not legal advice or counsel. Other laws may apply to you or your customers depending on the nature of their goods and services. We expressly disclaim any implied or express warranties and any liability with respect to any information or guidance provided.

24. MARKETING, ENROLLMENT, AND RECRUITMENT SERVICES

24.1. Marketing Services: Ownership of Marketing Deliverables. Marketing creative deliverables that are created or developed by Blackboard specifically for you pursuant to a Blackboard marketing services Statement of Work ("Marketing SOW"), including all marketing and media plans, and creative content such as slogans, artwork, media content, image files, videos, drawing, photographs, graphic material, film, music and web sites ("Customer Marketing Deliverables") shall be owned by you. You hereby license the Customer Marketing Deliverables to Blackboard during the Term of the Agreement solely to permit Blackboard to carry out its obligations under this Agreement and any associated Marketing SOW's. To the extent that any deliverable created under a Marketing SOW includes Blackboard intellectual property, Blackboard hereby licenses such Blackboard intellectual property to Customer for use solely as part of such deliverable. Such license shall survive expiration of the relevant Marketing SOW. Customer agrees that Blackboard shall have no obligation to host any of the deliverables under a Marketing SOW following the termination of such Marketing SOW.

24.2. Enrollment Services: Representations and Indemnity. If you request that we contact any prospective student, Authorized User, or other person on your behalf ("Recipient"), you represent and warrant that: (a) you will comply with all Laws and contracts in connection with use of contact information for Recipients, the Enrollment Services, and with respect to the content and transmission of calls, texts, and other messages ("Messages") sent, including, without limitation, all federal and state telemarketing-related laws, rules and regulations, the Telephone Consumer Protection Act (47 U.S.C. § 227) and the FCC's implementing regulations (47 C.F.R. § 64.1200) (such laws, rules and regulations, as amended from time-to-time, collectively, the "Telemarketing Laws"); (b) as to each Recipient to be contacted by us on your behalf, you have obtained all consents that may be required by the Telemarketing Laws and your privacy policies; (c) you will retain documentary proof of such consents for at least five (5) years from

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the date the Recipient's contact information is provided by you to us; (d) you will suppress and will not provide to us contact information for any Recipient who has registered his or her telephone number on the national Do-Not-Call Registry, any similar state registries or has otherwise indicated that he or she does not wish to be contacted by you or us; and (e) you will provide a reasonable means for Recipients to rescind consent to receive Messages and will not request us to send Messages to Recipients who have opted out of receiving Messages from you. We shall have the right to audit your compliance with subsections (a) - (e) above. Failure to comply with any provision of this section is a material breach of the Agreement. Except to the extent prohibited by Law, including Laws providing for the sovereign immunity of government entities, you agree to indemnify, defend and hold us harmless from and against all claims, lawsuits, proceedings, causes of action, damages, liabilities, losses, judgments, fines, penalties, costs, and expenses (including attorneys' fees) relating to or arising out of your breach of the foregoing representations and warranties, or in connection with any claim or action from a third party that arises from the sending (or inability to send or receive), content, or effects of any Messages you distribute using, or your failure to use, the Product and Service. In connection with such indemnity and defense obligations related to a third-party claim, lawsuit, etc., (i) we may participate therein (but not control) through counsel of our own choosing, which participation shall be at our sole expense, and (ii) you shall not settle or permit the settlement of any such third party claim, lawsuit, etc. without our prior written consent, which consent shall not be unreasonably withheld. This Section shall survive any termination of the Agreement.

25. BLACKBOARD REACH

25.1 License Grant and Use. For the term specified in the applicable Order Form, we grant you a non-exclusive, non-transferable, non-sublicenseable, license to access and use the Blackboard Reach service made available by us. The Blackboard Reach service provides your teachers and staff with the capability to initiate direct messages to household units, including students and their parents and caregivers, and allows students and their parents to respond to these messages through a two-way messaging ("Two-Way Messaging") functionality. In order to utilize the Two-Way Messaging functionality, Authorized Users will need to install a mobile application or navigate to a website. An internet connection is required.

25.2 Authorized Users. Unless otherwise specified on the Order Form, your Authorized Users are your employees, including administrators, faculty, and staff, and their message recipients, including parents or caregivers of enrolled students and enrolled students. You will only use the Blackboard Reach service to send messages to the number and type of Authorized Users specified in the Order Form, and to the extent not so specified, as defined herein. You will provide all contact data for Authorized Users. Unless otherwise indicated on an Order Form, messages may only be sent to recipients located within the 48 contiguous United States, Alaska and Hawaii, and Canada.

25.3 Your Representations. If you utilize the Blackboard Reach service to contact any Authorized User, you represent and warrant that you will comply with all applicable laws and contracts in connection with use of contact information for such Authorized User and with respect to the content and transmission of messages sent using the Two-Way Messaging functionality. You represent, warrant and covenant that you will not use the Blackboard Reach service for the purpose of sending commercial messages, including, without limitation, offers to purchase, sell, barter or lease commercial products, goods, or services.

25.4 Translation Service. Through the Blackboard Reach service, messages may be authored in one supported language and translated into another supported language (the "Translation Service"). We do not guarantee that messages translated through the Translation Service will be free of errors or mistakes. Moreover, the Translation Service may not be generally available at the time you purchase the Blackboard Reach service. You agree that if the Translation Service is not available to you during the Term, then (1) Blackboard is not in breach of this Agreement and (2) you are not owed any refund of fees paid by you to Blackboard. You shall not be permitted to use the Translation Service to translate more than 800 characters per calendar month per FTE (the "Translation Limit"). In the event that you exceed the Translation Limit, we reserve the right to charge you additional fees not exceeding our estimated incremental costs, including applicable fees and taxes, for each character translated beyond the Translation Limit. Blackboard reserves the right to charge for overages as they occur throughout the term, provided however, any failure by Blackboard to timely invoice for any overages shall not constitute a waiver of your obligation to pay such fees.

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

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

THIS AGREEMENT is made this 22nd day of October, 2021, by and between:

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

AND

Dr. Melissa Sadin (the "Contractor") of **Ducks and Lions: Trauma Sensitive Resources, LLC**

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):

Virtual professional development in creating a trauma sensitive school program. As per quote dated September 17, 2021.

Location of Services:

Virtual

Effective Date:

March 7, 2022

Professional Fee:

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

b) Fixed Rate: \$ 3,500

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

Budget Code: 10-2271-330-990-00-000-922-000-8736

Department: ARP ESSER Learning Loss Set-aside Grant

District Initiator: Erin Dreisbach

Authorization for Payment: _____ Date: _____

Purchase Order # _____

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ESTIMATE



Ducks & Lions: Trauma Sensitive Resources

Melissa Sadin

Tax ID: 83-1426989

Phone: +1 908-256-1302; Melissa.sadin@gmail.com; Website:
www.traumasensitive.com

Estimate No#: 0058
Estimate Date: Sep 17, 2021

\$3,500.00

ESTIMATED AMOUNT

BILL TO

East Stroudsburg School District
Erin Dreisbach
50 Vine Street, East Stroudsburg, PA 18301, UNITED STATES
erin-dreisbach@esasd.net

#	DATE	ITEMS & DESCRIPTION	QTY/HRS	PRICE	AMOUNT(\$)
1	Mar 7, 2022	One day Trauma Informed Schools Training Professional Development	1	\$3,500.00	\$3,500.00
				Subtotal	\$3,500.00
				TOTAL	\$3,500.00 USD

NOTES TO CUSTOMER

Thank you for your business!!!

TERMS AND CONDITIONS

Purchase Orders/Payment sent to:

Melissa Sadin
198 Okatie Village Dr.
Ste. 103-117
Bluffton, SC. 29909

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LEHIGH LEARNING ACADEMY
EAST STROUDSBURG AREA SCHOOL DISTRICT
PROGRAM PLACEMENT AGREEMENT

The Parties:

Approved Private Provider - Lehigh Learning Academy Inc. (hereinafter referred to as "LLA"), with its principal office at 113 South Main Street, Nazareth, Pennsylvania.

Public School District – East Stroudsburg Area School District (hereinafter referred to as "School District") with its principal office at 50 Vine Street, East Stroudsburg, Pennsylvania.

The Premises:

WHEREAS, LLA is a private educational organization that, among other things, provides educational services to students with behavioral needs; and

WHEREAS, LLA has developed a specific educational program to educate such children (the "Program"); and

WHEREAS, School District desires to place certain of its students with behavioral needs with LLA to be educated by LLA; and

WHEREAS, LLA and School District have entered into a contractual arrangement, as further described herein, wherein School District will have certain placement rights regarding the students with behavioral needs that School District desires to transfer to LLA for placement in the Program;

The Agreement:

NOW THEREFORE, in consideration of the Premises and for other good and valuable consideration, the receipt and sufficiency of which is acknowledged by each party, LLA and School District, intending to be legally bound, agree as follows:

1. DEFINITIONS. The following definitions apply to the terms this Agreement:
 - a) Term. The Term shall be the 2021-2022 School Year;
 - b) Program. Program is LLA's Program for students with behavioral needs;
 - c) School District shall be defined collectively as the Administration and Senior High Schools of the East Stroudsburg Area School District, acting by and through their authorized employees, agents and representatives;

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d) Student. Student shall be defined as a student who resides in School District whom the School District has decided to place at LLA to discharge the School District's responsibility to educate school-age children; and

e) Seat. Seat shall be defined as the cost for one Student to attend the Program for one Term. The cost of each Seat under this Agreement is as follows:

\$131.10 per school day (Based on 173 billable days per year.) An additional fee of \$5.00 per day will be applied for any student enrolled in credit recovery.

2. MATRICULATION RIGHTS. School District shall have the right to matriculate the number of Students that may be agreed upon by LLA and School District during the Term under the following terms and conditions:

a) School District shall provide to LLA all pertinent information reasonably required by LLA regarding the Student; and

b) LLA reserves the absolute right in its sole discretion to reject placement of any Student(s).

3. FEES; PAYMENT. School District shall compensate LLA for the Program services rendered to Students, as follows:

a) LLA will submit a monthly invoice to School District; and

b) School District shall make prompt payment for each invoice received.

4. THIS AGREEMENT will be valid throughout the Term.

5. COMPLIANCE - PDE GUIDELINES. LLA and School District warrant to each other that during the Term they shall both be and remain in compliance with all applicable guidelines, requirements and mandates issued by the Commonwealth of Pennsylvania, Department of Education (the "PDE"), or any other applicable statute or ordinance regarding all aspects of Program, **including Acts 34, 131 and 151.**

a) Upon written request by School District, LLA shall provide to School District, within ten (10) days after LLA's written receipt of such request, duly notarized and true and correct copies of the original permits, licenses and/or approvals issued by PDE; and

b) SPECIAL EDUCATION PROVISIONS – LLA will provide (a) certified Special Education teacher(s) to implement any PDE Special Education requirements, including but not limited to implementation of the IEP for each student with a disability.

6. INSURANCE: LLA shall provide proof of liability and risk insurance in an amount equal to or greater than \$750,000.00 on which the School District is named as an additional insured and is deemed acceptable by the School District. For purposes of this Agreement, a well-rated insurance carrier,

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protected by the Pennsylvania Guaranty Fund or otherwise deemed secure and stable by another similar and well-recognized stability index, shall be deemed an acceptable liability insurance carrier. In addition to the liability insurance coverage, LLA agrees to provide and maintain at all times during the term of the Agreement, Worker's Compensation insurance. LLA does not have any volunteer employees, but to the extent any volunteers are utilized by LLA, LLA shall procure mutually acceptable volunteer insurance. LLA further agrees to provide proof of said insurance during the Term, upon receipt of written request therefore.

7. **INSOLVENCY OF School District:** If School District is or becomes insolvent, is declared a Distressed District under applicable Pennsylvania law, or is unable to pay any amounts due hereunder as said payments become due, then this Agreement shall automatically terminate upon the election of LLA and payments required hereunder for the remaining Term shall be accelerated and become automatically due and payable to LLA within (10) days. If said payment is not received, all School District Students shall not be entitled to continue to be matriculated at LLA and each Student's records shall be forwarded by LLA to School District. If said payment is received, the matriculated School District Students shall be entitled to remain for the remainder of the applicable Term.

8. **ACCESS:** LLA agrees that the School District shall have access, at agreeable dates and times, to the records and facilities of LLA to ensure that LLA is in compliance with all applicable Federal, State and Local laws, regulations, provisions, statutes and ordinances. School District agrees that LLA shall have access, at mutually agreeable dates and times, to the records and facilities of School District to ensure that School District is in compliance with all applicable Federal, State and Local laws, regulations, provision, statutes and ordinances.

9. **TERMINATION BY SCHOOL DISTRICT:** School District and LLA agree that the School District retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty (30) day opportunity to cure said default by LLA.

10. **TERMINATION BY LLA:** LLA retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty (30) day opportunity to cure said default by School District, for any of the following reasons:

- a) One or more material violations of this Agreement;
- b) Failure to timely comply with the requests for information regarding any matriculated Students or failure to cooperate with any staff regarding matriculation procedures set forth herein;
- c) Failure to make any payment hereunder or pay any LLA invoice when due;
- d) Violations of any provisions of state or federal law from which School District has not been exempted; and
- e) The School District or the School District Board of School Directors has been indicted for and convicted of fraud.

11. **COMPLIANCE WITH STATE REGULATIONS:** LLA agrees that as a Licensed Private Academic School it must comply with all of the statutory requirements related thereto under Pennsylvania Law. School District and LLA agree that they shall comply with all applicable Special Education requirements in accordance with State and Federal Law.

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12. ASSIGNMENT: LLA and School District agree that this Agreement may not be assigned by LLA or School District and that this Agreement shall be binding upon and inure to the benefit of the successors and assigns of the School District.

13. COMPLIANCE: Both parties agree that this Agreement is subject to all applicable Federal, State and local laws and regulations, policies and procedures of the Commonwealth of Pennsylvania, Department of Public Education and the Federal Government.

14. SEPARABILITY: Both parties agree that in the event that any provision of this Agreement shall or become invalid or unenforceable in whole or in part for any reason whatsoever, the remaining provisions shall, nevertheless, be valid and binding as if such invalid or unenforceable provision had not been contained in this Agreement, provided, however that the invalidation of any portion of this agreement that renders either party unable to comply with State and Federal Law shall render the whole invalid and unenforceable.

15. MISCELLANEOUS: This Agreement may be executed in counterparts. Facsimile copies of signatures shall serve as acceptable substitutes for original signatures, and shall be legally binding. By executing this Agreement, each party hereto ratifies that all necessary Board action has been approved and obtained prior to the execution hereof and each party shall be entitled to rely upon the compliance with said rules, regulations and statutes. All notices required under paragraphs 10 or 11 of this Agreement shall be delivered via certified mail, return receipt requested or Federal Express delivery service to the following parties at the addresses set forth on page one (1) of this Agreement. Nothing in this agreement shall be construed to establish a joint venture, partnership, or similar relationship between the parties. The employees, agents, and contractors of each party shall not be deemed or construed as the employees, agents, or contractors of the other for any purpose whatsoever.

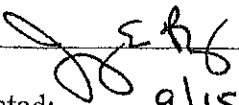
16. ENTIRE AGREEMENT: This Agreement contains the entire understanding among the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings, inducements or conditions, express or implied, oral or written, except as herein contained. The express terms hereof control and supersede any course of performance and/or usage of the trade inconsistent with any of the terms hereof. This Agreement may not be modified or amended other than by an agreement in writing, duly signed by all parties.

17. NONDISCRIMINATION: LLA agrees that LLA will abide by all federal and state laws prohibiting discrimination in admissions, employment and operation of the basis on disability, race, creed, gender, national origin, religious ancestry, need for special education services, subject to LLA's right to receive waivers from the same or LLA's statutory or regulatory rights of noncompliance.

IN WITNESS WHEREOF, we the undersigned enter into the above written Agreement.

LEHIGH LEARNING ACADEMY

SCHOOL DISTRICT


Dated: 9/15/21

Dated: _____

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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 25 day of October, 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

Martz Group (the "Contractor") of East Stroudsburg Senior High School South- Class of 2022

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):

Martz Group buses will pick up students, staff or chaperones from East Stroudsburg High School South to the Rockefeller Center in New York City and bring all passengers back to High School South.

Location of Services:

From 279 North Courtland Street, East Stroudsburg, PA 18301 **to** 45 Rockefeller Plaza, New York, NY 10111 **and back.**

Effective Date: December 17th, 2021

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ _____
Time (Days/Hour/Other): _____
Total Cost: \$ 3,318

b) Fixed Rate: \$ _____

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

Budget Code: xxxx-8094 Department: _____

District Initiator: Martha B. Kiesling

Authorization for Payment: _____ Date: _____

Purchase Order # _____

Martz Group
239 Old River Road
Wilkes-Barre, PA 18702
Phone: 570-821-3855
Fax: 570-821-3811
martzsales@martzgroup.com

Thank you for choosing Martz Group for your transportation needs. We pride ourselves in having the finest motor coach services available!

In order to ensure that you receive the best possible service, we ask that you review the information contained within the document titled "Movement Details." Please indicate your acceptance of these details by signing and returning the document titled "Acceptance" to the address listed above and be sure to fill in any addresses or times still needed.

For your convenience, a "Sample Itinerary" is also included to show what information is needed for your reservation.

A \$200 DEPOSIT PER BUS FOR SINGLE DAY TRIPS AND 10% FOR MULTI-DAY TRIPS IS REQUIRED WITHIN 7 DAYS OF BOOKING. (See Terms & Conditions for more detail)

The balance is due 14 days prior to departure. A change in time, pickup location, or itinerary will result in a price change.

Trip cancellations must be made 30 days prior to departure otherwise the deposit will be held as a cancellation fee. Trips cancelled less than 72 hours prior to the departure date will be subject to a fee of 50% of the total contract price. The total amount of the charter will be held as a cancellation fee for trips cancelled on the scheduled date of the departure.

Federal Law prohibits the driver from working more than 15 hours or driving more than 10 hours on any given day. All customer itineraries must reflect times that accommodate these regulations otherwise a relief driver will be needed which will result in additional charges.

Please also take a moment to review our General Terms and Conditions.

If you have any changes or questions, please call us at 570-821-3855. For after hours, please call 570-821-3874 if there is an emergency with your trip. We look forward to serving you and making your trip as pleasant as possible!

Best Regards,
Denise Parry

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Acceptance

Frank Martz Coach Company

Client ID Client Company Client Ref 1 Client Ref 2	ESHSSouth East Stroudsburg High School South	Charter ID Movement ID Status Passengers	72706 92954 Firm
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First Pick-up Pick-up Date Single Journey Vehicle To Stay	East Stroudsburg, PA 18301 Fri 12/17/2021 Time 15:00 No Yes	Destination Arrival Date Leave Date Back Date	New York, NY Fri 12/17/2021 Time Fri 12/17/2021 Time Fri 12/17/2021 Time 23:59
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First Pick-up Instructions	Destination Instructions
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East Stroudsburg HS South
279 North Courtland St
East Stroudsburg, PA 18301

Rockefeller Center
1 Rockefeller Plaza
New York, NY

POC: Martha Kiesling 973-479-0309

Seats	Vehicle Description	Vehicle No
56	Deluxe Motorcoach	1
56	Deluxe Motorcoach	2
56	Deluxe Motorcoach	3

Movement Totals \$3,318.00

Driver Description	Vehicle No	Driver Description	Vehicle No
Driver	1	Driver	2
Driver	3		

Route	Further Requirements
-------	----------------------

Denise Parry
570-821-3838
dparry@martzgroup.com

Parking fees are not included in rate. It is up to the client to make sure the venue allows bus parking.

Full detailed itinerary must be sent 14 days prior to trip. Any changes in the itinerary may affect the rate. Please see the deposit and cancellation terms in the cover letter.

Included Items	Included	Included Items	Included
Driver Gratuity	No	Parking	No
Tolls	Yes		

Vehicle Facilities			
--------------------	--	--	--

110 Volt Outlets DVD Player PA System Restroom

I have checked all the details above and agree that they are correct. I confirm that I would like to make a firm booking and I accept the above price as well as the terms and conditions detailed in the attached letter.

498d

Acceptance

Frank Martz Coach Company

Client ID	ESHSSouth	Charter ID	72706
Client		Movement ID	92954
Company	East Stroudsburg High School South	Status	Firm
Client Ref 1		Passengers	
Client Ref 2			

Signature	<i>Martha B. Kiesling</i>	Print Name	Martha B. Kiesling	Date	10/25/21
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Coach Manager Printed: 10/25/2021 2:36:07 PM

4982

Martz Group General Terms and Conditions

- **Equipment** - Charters are based on the vehicles being furnished with sufficient seating capacity to accommodate the chartering party. Martz Group reserves the right when operating conditions so require, to furnish vehicles of greater capacity or of a different classification or type or model.
- **Baggage** - Personal Baggage, Musical Instruments, Athletic Equipment or any other paraphernalia necessary for the purpose of the charter trip, and limited to the chartered vehicle, will be transported in custody of the chartering party at no additional charge. Martz Group assumes no responsibility or liability for such personal baggage and/or property transported.
- **Detailed Itineraries** - All application of charges are based on customer-provided itineraries. Final itineraries are to be provided 14 days prior to scheduled departure. Final charges are subject to change if the final itinerary differs from the itinerary provided for original quoted charges.
- **Application of Charges** - Rates and charges named herein apply over first class roads, such as paved, oiled macadam or roads over which equipment can be operated throughout the duration of the Charter. If during the trip, the chartering party desires to change routing of the trip, make extra side trips or extend originally scheduled trip, additional charges will be assessed and collected based on the availability at the time of charge.
- **Liability for Delays** - Martz Group will not be liable for delays caused by accidents, breakdown, bad road conditions, inclement weather or other conditions beyond its control. If, in the opinion of Martz Group, conditions make it inadvisable to operate charter service from point of origin or at any point along the route, Martz Group will not be held liable therefore, or be caused to be held for damage for any reason whatsoever. Additional costs such as meals, lodging and transportation will in this respect be the responsibility of the chartering party.
- **Objectionable Persons** - Martz Group reserves the right to refuse to transport any person or persons under the influence of alcohol or drugs, or whose conduct is such as to make him/her objectionable to other passengers, driver, or the safe operation of the chartered vehicle.
- **Payment Policy** - A \$200 deposit per bus or 10% deposit for multi-day day trips is due within 7 days of booking. Final payment is due 14 days prior to the scheduled departure. Schools may submit Purchase Order Numbers to hold the reservation. Customers with approved credit may submit payment upon receipt of invoice after the trip. Pricing will remain valid 60 days from the original quote date.
- **Cancellation Policy** - A forfeit of deposit will apply to any trip cancelled less than 30 days prior to the scheduled departure. Charters cancelled less than 72 hours from the scheduled departure will receive a fee of 50% of the total booking amount. Charters cancelled on site will receive a cancellation fee of 100% of the total contract price.
- **Damage to Equipment** - Any damage to seats, windows or other equipment or part of the chartered vehicle which is caused by any member of the chartering party, shall be the responsibility of the chartering party, and the cost to Martz Group for repair and/or loss of service due to such damage will be paid by the chartering party.
- **Charter Price Inclusions** - Items such as driver gratuity, driver hotel accommodations for multi-day trips, parking fees, etc. should be discussed with your Charter Sales Agent as they are not typically included in the total price of the charter. There are no additional taxes that will be added to your total.
- **Price Adjustment Clause** - Due to uncontrollable energy market variables, it may become necessary to adjust prices on the total cost of this contract. Advanced notification of this price adjustment will be sent when possible, however this adjustment may appear on your final invoice once the trip has occurred. Please understand many service contracts are booked months in advanced, making it impossible to forecast the variables which would impact our operations.

239 Old River Road
Wilkes-Barre, PA 18702

570-821-3838 P
570-821-3811 F

MARTZGROUP.COM

498 f

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 28th day of October, 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

Northampton Community College (the "Contractor") of Judith Rex, Dean, School of Health Science & Education

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

499

SCHEDULE A

Description of Service to be performed (be specific):

The Center for Business & Industry's Healthcare Education Department at Northampton Community College (hereinafter referred to as "NCC") proposes to provide EMGS255 Emergency Medical Responder training, to East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA (Hereinafter referred to as "Contracting Party").

This is a skills oriented course, involving extensive hands-on training in the evaluation and treatment of the sick and injured and provides the fundamental training required for emergency services medical personnel. Topics covered include CPR, preparatory, airway, patient assessment, traumatic injuries, fractures, thoracic injuries, patient immobilization and lifting.

Location of Services:

East Stroudsburg High School South Campus

Effective Date: Spring 2022

Professional Fee:

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

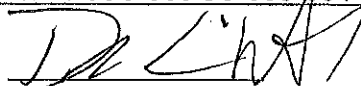
b) Fixed Rate: \$ 525.00 per student-15 participants

c) Are expenses included? YES NO

If no, please itemize:

3 credit of tuition to be paid by the school district. Fees for books and materials of \$150 per student will be invoiced to the school district. \$125 per credit + books=\$525 each student

Budget Code: 10-1110-330-000-30-000-004-000-0600 Department: Curriculum & Instruction

District Initiator: 

Dr. William Vitulli
Asst. Superintendent for District Programs

Authorization for Payment: _____ Date: _____

Purchase Order # _____

500

September 8, 2021

William Vitulli
Heather Piperato
Assistant Superintendent for Curriculum and Instruction
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301
Heather-piperato@esasd.net
570-424-8500

Dear Ms. Piperato and Mr. Vitulli,

The Center for Business & Industry's Healthcare Education Department at Northampton Community College (hereinafter referred to as "NCC") proposes to provide EMGS255 Emergency Medical Responder training, to East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA (Hereinafter referred to as "Contracting Party").

Details of the proposal are:

COURSE DESCRIPTION: This is a skills oriented course, involving extensive hands-on training in the evaluation and treatment of the sick and injured, and provides the fundamental training required for emergency services medical personnel. Topics covered include CPR, preparatory, airway, patient assessment, traumatic injuries, fractures, thoracic injuries, patient immobilization and lifting.

OUTCOMES/OBJECTIVES:

Upon completion of this training program the participant will be able to:

1. Communicate effectively in both oral and written format.
2. Utilize computer technology in the emergency service setting.
3. Utilize skills to develop decision-making and problem solving abilities in an emergency situation.
4. Function safely and effectively as a member of an emergency services team.

COURSE ACTIVITIES:

A combination of recorded lecture, audiovisual presentation, and practical demonstration techniques will be utilized.

COURSE MATERIALS:

All audio/visual materials, text materials, student handouts, and appropriate lab supplies will be supplied by the Center for Business and Industry at Northampton Community College, and are owned by NCC or its agents and/or suppliers. Duplication or reproduction of any of these materials, without prior written permission, is prohibited. Additional costs for program materials apply as noted in the Pricing section listed below. Reference. Resource or learning materials: American Academy of Orthopedic Surgeons (AAOS). Emergency Medical Responder, Enhanced Sixth Edition Includes Navigate 2 Advantage Access, ISBN-13:9781284107272.

501

EVALUATION:

The training program presented will be evaluated through multiple methodologies. Curricula will be evaluated during the course of training and adapted as required to meet training goals and objectives. Feedback, verbal and written, is solicited during the course and at course completion. NCC Instructors are evaluated yearly by the Program Director to ensure the highest quality instruction and employee feedback related to course and instructor effectiveness is also utilized as an evaluation tool.

DELIVERY:

Length of Course: 89 hours
Anticipated Number of Participants: 15
Minimum Number of Participants: 12

Dates and Times of Training: Tentative

Dates and times: TBD
Local Practical Testing: TBD
Local Written Testing: TBD
State Testing: TBD

Location of Training:

Spring 2022 – Asynchronous with skills labs held on South Campus on Wednesday (occasional tues/thur).

Registration: All participants will complete an NCC credit registration form prior to beginning the course.

Continuing Education Units (CEUs): Upon completion of the course, the participants will receive 8.9 Continuing Education Units (CEUs) for 89 contact hours of training completed. Participants that do not attend the entire training will not receive the CEUs amount listed above. Certificates will be mailed to the Contracting Party for employees completing the program. The students will also take the Pennsylvania Emergency Medical Responder Certification Examination

STAFFING:

Instructors/Consultants: Qualified instructors will be assigned to meet the content and scheduling needs of proposed training upon an agreement between both parties.

Communication: Exchange of mutual communication will occur as to the student outcomes and evaluations.

Additional Consultation: Specific consultation meetings related to the development and evaluation of this training project are considered complete. Additional consultation discussions with management for this project, and/or facilitation, organizational development and programming will be billed separately at \$90.00 per hour.

502

MATERIALS and FACILITIES:

Materials, Facilities and Equipment provided by NCC: The appropriate text materials and instructional supplies required for the training program.

Instructional Materials: Unless otherwise specified, all student handouts and visual aids used in training are owned by NCC. Reproduction of any of these materials, without express written permission, is prohibited.

Materials, Facilities and Equipment Provided By Contracting Party: If the program is to be delivered on-site per request of contracting party, then a classroom with sufficient seating and space clear for any demonstrations must be provided by contracting party and the site will be approved by the PA Dept. of Health in advance.

PROGRAM COSTS:

3 credit of tuition to be paid by the school district. Fees for books and materials of \$150 per student will be invoiced to the school district.

BILLING AND TERMS

Contracting Party will be billed at the start of the training. Terms: Due upon receipt. Instructors will not collect any fees. These prices are valid for 60 days from the date of proposal.

Delinquent accounts are referred to an outside collection agency. Any and all costs and charges including collection costs and legal fees for delinquent accounts are the sole responsibility of the Contracting Party.

CANCELLATION

Cancellation by Contracting Party after acceptance of this proposal result in a cancellation fee which includes reasonable development, purchased materials, and administration costs incurred by NCC prior to project cancellation.

INDEMNITY

Necessary measures have been taken to ensure the accuracy, reliability and effectiveness of this training program and its instructor(s). Although customer satisfaction with the quality of the program is implied, Northampton Community College disclaims any liability or responsibility for loss or damages resulting from the instruction used, the training materials, or for the violation of any regulations with which any of the information may conflict. Any application or use of this training must be determined by the user to be in accordance with policies within the user's organization and with applicable federal, state, and local laws and regulation.

503

AGREEMENT:

East Stroudsburg Area School District shall signify its acceptance of this proposal by signing and returning a copy of this document. Upon receiving this document, materials will be ordered and dates will be reserved. This agreement will be in effect until July 1, 2022, and may be extended by written agreement of both parties.

If you have any questions or concerns about this proposal, please contact Judy Rex, Dean, School of Health Sciences and Education, 610-861-5455 or jrex@northampton.edu

Thank you for giving the Northampton Community College the opportunity to respond to your training needs.

Sincerely,

Judith Rex PhD, RN/BC

Judy Rex, Dean, School of Health Sciences and Education

Agreed and Accepted by: _____

Date 10/28/21

Print Name: Dr. William Vitulli

Title: Asst. Superintendent for District Programs

504

**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 26th day of October, 2021, by and between:

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

AND

Patricia McLain (the "Contractor") of Patty McLain- Plan Be LLC

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):

In person professional development in tools for navigating challenges, educator wellness. As per quote dated, October 21, 2021.

Location of Services:

East Stroudsburg Area School District

Effective Date:

November 23, 2021

Professional Fee:

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

b) Fixed Rate: \$ 1,500

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

Budget Code: 10-2111-360-000-00-000-009-000-0000

Department: Pupil Services

District Initiator: _____

Authorization for Payment: _____ Date: _____

Purchase Order # _____

506

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 13th day of Oct., 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

PEEC (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):

PEEC Into the Classroom
Virtual Curriculum
"Seasonal Survival"

Location of Services:

Classroom - BES

Effective Date:

~~IBD~~ - Virtual ^{12/2/21} 12/3/21

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ 0
Time (Days/Hour/Other): 1 hr./class
Total Cost: \$ 0

b) Fixed Rate: \$ 0

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

NO PAYMENT REQUIRED

Budget Code: _____

Department: _____

District Initiator: Linda Wisniewski
Gr. 2 - BES

Authorization for Payment: _____ Date: _____

Purchase Order # _____

508

Pocono Environmental Education Center



538 Emery Road
 Dingmans Ferry, PA 18328
 Phone (570) 828-2319 Fax (570) 828-9695

OFFICE USE ONLY:
 GRANT # _____
 GRANT NAME _____
 GRANTOR _____

2021 GRANT FUNDED CONTRACT

NAME OF ORGANIZATION:
 PEEC INTO THE CLASSROOM

2021

GROUP #: _____
 CONTRACT #: 13190

DATE CREATED: 10/28/2021
 DATE REVISED: _____

Customer Fax	Start Date TIME
Customer Phone	2021 12/02/21 THU 2PM
E-mail LINDA-WISNEISKI@ESASD.NET	2021 12/02/21 THU 3PM

CABINS: _____
 MEALS _____

Total \$0.00

Terms _____

Qty	Description	Rate	Total
1	2021 12/01/21 BUSHKILL ES - SEASONAL SURVIVAL	100.00	100.00
1	STAFF SALARY AND BENEFITS FOR GRANT FULFILLMENT	-100.00	-100.00

FULLY FUNDED PROGRAMS - - PLEASE SIGN AND RETURN CONTRACT.

Directions: 1: Review, complete and SIGN the contract. 2: Return one copy to PEEC with your initial deposit.

- Contract Terms: 1: A signed contract and, if applicable, non-refundable deposit of 20% are required immediately to hold reservation.
- 2: The second non-refundable deposit (30%) is due 60 days after the date of the contract. If your scheduled arrival date is less than 90 days from the date of the contract, an initial deposit of 50% is required.
- 3: The total number of participants can be decreased by up to 10% without penalty prior to twenty-one calendar days before your scheduled arrival. Decreases in excess of 10% will be subject to forfeiture of the deposit for those participants.
- 4: The number of participants may be increased, if accommodations permit, by calling PEEC prior to twenty-one calendar days prior to scheduled visit. Groups are required to confirm guaranteed number of participants twenty-one calendar day prior to scheduled arrival. If the actual number of participants falls below this number, a 50% penalty will be assessed on all no-shows.
- 5: Your bill will be based on services for which you contract, plus any additional costs agreed upon by all parties.
- 6: All accompanying adults will comply with the "PEEC Policies for Schools and Groups" as set forth in the current Program Planning Packet.

Signing Officer Name: (Please print)	Signature	Date
Executive Director Pocono Environmental Education Center	<i>Jeffrey Rosalby</i>	
		Please Make Checks Payable to PEEC

509

Pocono Environmental Education Center



538 Emery Road
 Dingmans Ferry, PA 18328
 Phone (570) 828-2319 Fax (570) 828-9695

OFFICE USE ONLY:
 GRANT # _____
 GRANT NAME _____
 GRANTOR _____

2021 GRANT FUNDED CONTRACT

NAME OF ORGANIZATION:
 PEEC INTO THE CLASSROOM

2021

GROUP #: _____
 CONTRACT #: 13191

DATE CREATED: 10/28/2021
 DATE REVISED: _____

Customer Fax	Start Date TIME
Customer Phone	2021 12/03/21 FRI 2PM
E-mail HEATHER-DUNN-PAVUK@ESASD.NET	2021 12/03/21 FRI 3PM

CABINS: _____
 MEALS _____
Total \$0.00
 Terms _____

Qty	Description	Rate	Total
1	2021 12/03/21 BUSHKILL ES - SEASONAL SURVIVAL	100.00	100.00
1	STAFF SALARY AND BENEFITS FOR GRANT FULFILLMENT	-100.00	-100.00

FULLY FUNDED PROGRAMS - - PLEASE SIGN AND RETURN CONTRACT.

Directions: 1: Review, complete and SIGN the contract. 2: Return one copy to PEEC with your initial deposit.

Contract Terms: 1: A signed contract and, if applicable, non-refundable deposit of 20% are required immediately to hold reservation.
 2: The second non-refundable deposit (30%) is due 60 days after the date of the contract. If your scheduled arrival date is less than 90 days from the date of the contract, an initial deposit of 50% is required.
 3: The total number of participants can be decreased by up to 10% without penalty prior to twenty-one calendar days before your scheduled arrival. Decreases in excess of 10% will be subject to forfeiture of the deposit for those participants.
 4: The number of participants may be increased, if accommodations permit, by calling PEEC prior to twenty-one calendar days prior to scheduled visit. Groups are required to confirm guaranteed number of participants twenty-one calendar day prior to scheduled arrival. If the actual number of participants falls below this number, a 50% penalty will be assessed on all no-shows.
 5: Your bill will be based on services for which you contract, plus any additional costs agreed upon by all parties.
 6: All accompanying adults will comply with the "PEEC Policies for Schools and Groups" as set forth in the current Program Planning Packet.

Signing Officer Name: (Please print)	Signature	Date
Executive Director Pocono Environmental Education Center	<i>Jeffrey Rowalsky</i>	
		Please Make Checks Payable to PEEC

510

EAST STROUDSBURG AREA SCHOOL DISTRICT
Independent Contractor Agreement

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

THIS AGREEMENT is made this day of November 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

Dr. Kathleen Carlile (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 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):

The contractor, Kathleen Carlisle, 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:

District schools as needed

Effective Date: November 15, 2021- July 30th, 2022

Professional Fee:

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

b) Fixed Rate: \$700.00 per report; \$650.00 for gifted

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

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

THIS AGREEMENT is made this day of November 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

Dr. Kathleen Carlile (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 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):

The contractor, Kathleen Carlisle, 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:

District schools as needed

Effective Date: November 15, 2021- July 30th, 2022

Professional Fee:

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

b) Fixed Rate: \$700.00 per report; \$650.00 for gifted

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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BEHAVIORAL HEALTH SERVICES

564 Main Street Second Floor Stroudsburg, PA 18360

Voice: 570.420.1327 Fax: 570.424.6487

www.redcogrp.com

Linking Resources to Community Needs

Letter of Agreement

With the intention of assisting individuals and families in need of Behavioral Health Services to access appropriate levels of care, The ReDCo Group Behavioral Health Services and the party listed below agree to:

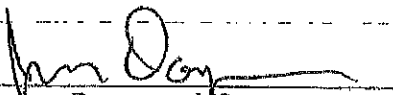
1. Maintain awareness of each other's programs and services;
2. Maintain communication via identified liaison staff; and
3. Participate in Inter-Agency Meetings for the purpose of coordination of care within confidentiality and HIPAA regulations as required and able.

This Letter of Agreement will remain in effect until December 2023 unless and until it is terminated by one or both parties in writing.

The ReDCo Group provides Psychiatric Outpatient Services such as Psychiatric evaluation and medication management as well as therapy services in Carbon, Monroe, Pike, Schuylkill and Juniata Counties including School Based Outpatient Services. The ReDCo Group provides Tele Mental Health services to residents in Sullivan County. The ReDCo Group also provides Psychiatric Rehabilitation for Transition Age Youth (18-30) along with Supported Independent Housing in Monroe County and Crisis Residential Services in Schuylkill County. The ReDCo Group is also a proud provider of Certified Peer Specialists services in Schuylkill County.

This agreement is a commitment to abide by all Federal and State Regulations, including confidentiality of consumer information. Neither part shall discriminate against consumers on the basis of gender, gender identity, race, religion, national origin, age or handicap. This is affirmed by the signatures below.

Please sign both copies, retaining one copy for your files and return the other copy to The ReDCo Group.



 James Donegan, MS
 Regional Director of Outpatient Services

 10/27/2021
 Date

 Administrator or Designee of
 Party in agreement

 Date

Agency Name and Address: East Stroudsburg Area School District
 50 Vine Street, East Stroudsburg PA 18301

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

CONTRACT FOR SERVICE
(REVENUE GENERATING)

This contract is entered into by Colonial Intermediate Unit 20, 6 Danforth Drive, Easton, Pennsylvania 18045-7899 and East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA 18301, (570) 424-8500. East Stroudsburg Area School District will utilize Colonial Intermediate Unit 20 to provide an associate teacher for direct, one-on-one services at the following location:

Colonial Academy - Partial Hospitalization Program

The total cost for said services shall not exceed \$37,129.04. This contract will be in effect from October 12, 2021 through the end of the 2021-2022 school year.

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

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



Mr. Jon Wallitsch
Director of Fiscal Affairs

10/13/21
Date

East Stroudsburg Area School District
Superintendent

Date

Federal ID Number

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

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

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 8th day of September, 2021, by and between:

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

AND

POCONO MOUNTAINS UNITED WAY (the "Contractor").

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

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

SCHEDULE A

Description of Service to be performed (be specific):

As a partner with ESASD in community support through the Title I grant, Pocono Mountains United Way (PMUW) will provide scholarships to ESASD families with children enrolled in YMCA before/after school care programs in ESASD buildings (currently Bushkill Elementary, J.M. Hill Elementary, and East Stroudsburg Elementary), as well as any ESASD student attending at the YMCA's main location in Stroudsburg.

PMUW will accept applications with supporting income documentation, and determine scholarship eligibility based on predetermined income criteria agreed upon with ESASD. Scholarships will be for \$75 per week per qualifying child for the remainder of the 2021-22 school year.

ESASD will advertise the availability of these scholarships to aid in students/families being referred to this program. PMUW will invoice ESASD for each child upon successful enrollment. If a student leaves the program, the balance of the scholarship will be offered to another qualifying student.

Location of Services: Bushkill Elementary, J.M. Hill Elementary, East Stroudsburg Elementary, and Pocono YMCA Stroudsburg.

Effective Date: November 15, 2021 to June 30, 2022

Professional Fee:

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

b) Fixed Rate: **Not to exceed \$ 50,715**

c) Are expenses included? YES NO

If no, please itemize:

Budget Code(s): 10-1450-330-430-10-000-000-000-9192 Department: Grants -- Title I
10-1450-330-430-10-211-000-000-9192
10-1450-330-430-10-212-000-000-9192
10-1450-330-430-10-213-000-000-9192

District Initiator: Angela Byrne Date: 11/8/2021
Angela Byrne, Coordinator of Federal Programs and Grants

Authorization for Payment: _____ Date: _____



15 Day Street, East Stroudsburg, PA 18301

Call 570-426-1512 Fax 570-426-1839 Visit www.srosrc.org

October 27, 2021

Dr. William Riker
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301

RE: Stroud Region Open Space & Recreation Commission term expiration

Dr. Riker,

East Stroudsburg Area School District appoints one member and one alternate on the Stroud Region Open Space and Recreation Commission (SROSRC). The current term of Eileen Early, the District's commissioner, and the current term of Gary Morris, the District's alternate, both expire December 31, 2021.

Eileen and Gary have both been great assets to SROSRC and we would welcome their reappointments. We look forward to receiving the District's decision. The next term will begin on January 1, 2022 and expire December 31, 2024.

Commissioners are expected to attend monthly commission meetings, monthly or as-needed committee meetings, and at least one school board meeting per quarter. Commission meetings are the fourth Tuesday of each month at 5:30 pm.

Please provide a letter of the District's appointment, and let me know if you have any questions.

Thank you,


Autumn Hawthorne
Executive Director

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	GRADE HMRM	EI	KF	01	02	03	04	05	06	07	08	09	10	11	12	HmRm Total
		21CC	All	0	0	0	0	0	0	0	1	0	2	2	1	2
	21CC Total	0	0	0	0	0	0	0	1	0	2	2	1	2	2	10
AACS	All	0	0	0	0	0	0	0	1	0	1	0	0	0	0	2
	AACS Total	0	0	0	0	0	0	0	1	0	1	0	0	0	0	2
ADM	All	5	0	0	0	0	0	0	0	0	1	0	0	0	0	6
	ADM Total	5	0	0	0	0	0	0	0	0	1	0	0	0	0	6
AGCC	All	0	1	1	4	0	3	0	1	1	2	2	2	3	5	25
	AGCC Total	0	1	1	4	0	3	0	1	1	2	2	2	3	5	25
AHCC	All	0	0	0	0	0	0	0	0	0	0	1	0	1	1	3
	AHCC Total	0	0	0	0	0	0	0	0	0	0	1	0	1	1	3
BES	All	0	63	50	60	58	66	73	0	0	0	0	0	0	0	370
	BES Total	0	63	50	60	58	66	73	0	0	0	0	0	0	0	370
CCAC	All	0	9	13	12	12	9	12	7	7	5	7	10	8	4	115
	CCAC Total	0	9	13	12	12	9	12	7	7	5	7	10	8	4	115
CPDL	All	0	0	0	0	1	0	2	0	0	0	0	0	0	0	3
	CPDL Total	0	0	0	0	1	0	2	0	0	0	0	0	0	0	3
EAAC	All	0	1	0	0	0	4	1	1	0	0	0	0	0	0	7
	EAAC Total	0	1	0	0	0	4	1	1	0	0	0	0	0	0	7
ECCS	All	0	0	0	0	0	0	0	4	2	0	1	2	2	3	14
	ECCS Total	0	0	0	0	0	0	0	4	2	0	1	2	2	3	14
EHN	All	0	0	0	0	0	0	0	0	0	0	247	219	244	242	952
	EHN Total	0	0	0	0	0	0	0	0	0	0	247	219	244	242	952
EHS	All	0	0	0	0	0	0	0	0	0	0	343	320	336	349	1348
	EHS Total	0	0	0	0	0	0	0	0	0	0	343	320	336	349	1348
ESE	All	0	80	103	97	96	109	130	0	0	0	0	0	0	0	615
	ESE Total	0	80	103	97	96	109	130	0	0	0	0	0	0	0	615
HOME	All	0	3	14	21	21	15	10	11	8	7	11	3	9	5	138
	HOME Total	0	3	14	21	21	15	10	11	8	7	11	3	9	5	138
IPCC	All	0	1	4	2	0	1	3	3	6	4	1	5	1	1	32
	IPCC Total	0	1	4	2	0	1	3	3	6	4	1	5	1	1	32
IU20	All	0	9	5	12	13	6	11	11	8	11	11	8	11	16	132
	IU20 Total	0	9	5	12	13	6	11	11	8	11	11	8	11	16	132
JMH	All	0	89	60	71	72	61	87	0	0	0	0	0	0	0	440
	JMH Total	0	89	60	71	72	61	87	0	0	0	0	0	0	0	440
JTL	All	0	0	0	0	0	0	0	290	311	315	0	0	0	0	916
	JTL Total	0	0	0	0	0	0	0	290	311	315	0	0	0	0	916
LIS	All	0	0	0	0	0	0	0	196	210	226	0	0	0	0	632
	LIS Total	0	0	0	0	0	0	0	196	210	226	0	0	0	0	632
LLAC	All	0	0	0	0	0	0	0	0	0	2	1	1	2	1	7
	LLAC Total	0	0	0	0	0	0	0	0	0	2	1	1	2	1	7
LVAR	All	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
	LVAR Total	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
LVCS	All	0	0	0	0	0	0	0	0	0	0	1	2	3	2	8
	LVCS Total	0	0	0	0	0	0	0	0	0	0	1	2	3	2	8
MSE	All	0	73	57	60	72	80	77	0	0	0	0	0	0	0	419
	MSE Total	0	73	57	60	72	80	77	0	0	0	0	0	0	0	419

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BLDG	GRADE HMRM	EI	KF	01	02	03	04	05	06	07	08	09	10	11	12	HmRm Total
		PACC	All	0	0	1	3	4	1	3	1	1	2	4	1	3
	PACC Total	0	0	1	3	4	1	3	1	1	2	4	1	3	0	24
PADL	All	0	1	0	2	1	0	1	2	1	2	1	1	1	0	13
	PADL Total	0	1	0	2	1	0	1	2	1	2	1	1	1	0	13
PALC	All	0	1	4	1	3	2	3	0	11	5	2	2	0	5	39
	PALC Total	0	1	4	1	3	2	3	0	11	5	2	2	0	5	39
PAVC	All	0	3	4	2	3	3	1	1	1	6	2	1	1	1	29
	PAVC Total	0	3	4	2	3	3	1	1	1	6	2	1	1	1	29
RCCS	All	0	3	4	2	3	2	2	5	4	7	7	3	1	8	51
	RCCS Total	0	3	4	2	3	2	2	5	4	7	7	3	1	8	51
RES	All	0	76	61	63	71	82	62	0	0	0	0	0	0	0	415
	RES Total	0	76	61	63	71	82	62	0	0	0	0	0	0	0	415
SMI	All	0	47	51	57	62	59	72	0	0	0	0	0	0	0	348
	SMI Total	0	47	51	57	62	59	72	0	0	0	0	0	0	0	348
Total All Buildings		5	460	432	469	493	503	550	535	571	598	644	581	628	645	7114

NOTES:

1. {NA} indicates students not assigned to any homeroom.
2. Student homeroom assignments are based on current enrollment.