

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 14 day of Nov, 2016, by and between:

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

AND

Mike Straka (the "Contractor") of Benmar Enterprises

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):

All about Science show

Location of Services:

Resica Elementary School

Effective Date: January 30, 2017

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ -
Time (Days/Hour/Other): 1:10 - 1:55
Total Cost: \$ -

b) Fixed Rate: \$ 350.00

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

Budget Code: 29-3210-330-000-10-215- Department: 000-000-2915

District Initiator: Paul Hulse

Authorization for Payment: Paul Hulse Date: 12/5/14

Purchase Order # _____

Please
Sign &
mail
or email
to

Benmor Enterprises/ Booking Agreement/ Invoice

Mike and Roberta Straka
1152 Falls Rd.
Bushkill, PA 18324
rssbear@uplink.net
570-588-1930

Date: November 8th, 2016

School: Resica Elementary
1 Gravel Ridge Road
East Stroudsburg, PA. 18301
570-223-6911

School Contact: Tammy Walsh
E Mail Tammy-Walsh@esasd.net

Load In: 12:00
Assembly Program: 1:10-1:55

Date of Exhibition: Monday January 30th, 2017
Grade: 4th Number of Students _____

Amount Due: \$350. Checks payable to Mike Straka or Benmor Enterprises. Due and handed to him on the day of performance.

Benmor Enterprises will present the "All About Science Show" as outlined above. We will discuss the following topics: Habitat- Mike will explore how we determine what the habitat of a specific area was 67 million years ago. In addition, he will show different habitats and how habitats change over time. Geology- What is a mineral? How do rocks form? How did that mountain form? All this will be shown in a fun-filled segment. Water Cycle- Roberta will cover this subject by reading an excerpt from her book "Randy the Raindrop."

In the event of closings or other Acts of God, it is mutually agreed that the event will be rescheduled at a later time. Please sign and return one copy to our office. We look forward to working with you.

X Mike Straka
Mike Straka Benmor Enterprises

Contact Person Gail Kulick
Principal Initial JKW

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 locations:

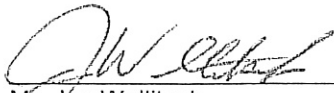
J. T. Lambert Intermediate School – Autistic Support; and
Nazareth Middle School – Autistic Support

The total cost for said services shall not exceed \$78,130.80. This contract becomes effective on the first day of the 2016-2017 school year and terminates at the end of the 2016-2017 school year.

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

Unemployment cost will be charged to the School District if Colonial Intermediate Unit 20 is unable to reassign the position.

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

11/23/16
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 19th day of December, 2016, 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 ALLIANCE (the "Contractor").

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

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

4. Notices

SCHEDULE A

Description of Service to be performed (be specific):

As a partner with ESASD in early childhood education services through the Keystones to Opportunity grant, Pocono Alliance will:

- provide for three additional families to participate in the Bridges Out of Poverty program - family-mentoring program, including a Literacy development component for children
- provide 83 additional free early hearing and vision screenings, as well as overall healthy child screenings for children up to 5 years old at ESASD family involvement events/ programs. (Referrals are made to other agencies should concerns arise from a screening.)
- utilize designated grant funds (\$3,440.00) to provide scholarship(s) to ESASD eligible children to attend a local Head Start program

Location of Services: Pocono Alliance clientele homes, BRIDGES locations, various screening locations, and Pocono Alliance offices.

Effective Date: December 19, 2016 to August 31, 2017

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 \$ 25,000.00

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

Budget Code(s): (see breakdown below) Department: Grants - Keystones to Opportunity

10-1801-330-415-10-000-000-000-9185 \$ 3,440.00
10-3310-330-415-10-000-000-000-9185 \$21,560.00

District Initiator: [Signature] 11/29/16

Authorization for Payment: _____ Date: _____

Transportation Department



Home Students Trips Field Trips Reports Options

Field Trip: 01653

Main Notes Documents History

***-Required Fields**

Requested: 11/08/16 14:14 PM By: Dolph, Patti Jo

Status: ☒ Level 3 - Request Approved

Change To: [Select New Status]

Comments:

* Field Trip Name: J.M. Hill 2nd grade-Turtle Back Zoo

* School: JM Hill Elem / 4

* Department: JMH

* Activity: JM Hill

Contact

* Contact: Patti Jo Dolph

* Phone: 570-424-8073

*Phone Ext: 13107

* Email: patti-jo-dolph@esasd.net

Departure

* Depart Date: 5/10/2017

* Time: 09:00 AM

* Return Date: 5/10/2017

* Time: 03:00 PM

Departure: [Select One]

* Notes:

We dont need transportation

Destination

* Destination: Turtle Back Zoo (560 Northfield Ave West Orange)

* Street: 560 Northfield Ave

* City: West Orange

* State: NJ

* Zip: 07052

Contact:

Title:

Phone: 973-731-5800

Phone Ext:

Fax:

Email:

Notes:

Directions

Directions:

32

Transportation Department



Home Students Trips Field Trips Reports Options

Field Trip: 01671

Main Notes Documents History

***-Required Fields**

Requested: 11/14/16 09:25 AM By: Healey, Michael

Status: Level 3 - Request Approved

Change To: [Select New Status]

Comments:

* Field Trip Name: International Holocaust Memorial United Nations Headquarters

* School: E Stroudsburg HS - S / 2

* Department: HSS

* Activity: HS South

Contact

* Contact: Michael Healey

* Phone: 6104174635

*Phone Ext: 20224

* Email: michael-healey@esasd.net

Departure

* Depart Date: 1/27/2017

* Time: 05:30 AM

* Return Date: 1/27/2017

* Time: 03:15 PM

Departure: [Select One]

*** Notes:**

30 AP US Government/UN ASPIRE students selected to attend the commemoration of the Holocaust and Memorial Events at the United Nations Headquarters. First high school group globally invited. Outstanding primary educational resource and opportunity for World Civilizations 1450-Present, US History, Global Citizenship, AP US Government, as well as teacher education Act 70: Genocide and Holocaust.

Destination

* Destination: United Nations (405 E 42nd Street New York)

* Street: 405 E 42nd Street

* City: New York

* State: NY

*

Zip: 10017

Contact:

Title:

Phone: 212-963-1234

Phone Ext:

Fax:

Email:

Notes:

Directions

Directions:

33

Transportation Department



Home Students Trips Field Trips Reports Options

Field Trip: 01682

Main Notes Documents History

***-Required Fields**

Requested: 11/14/16 14:24 PM By: Shumbris, Robyn

Status: ☐ Level 3 - Request Approved

Change To: [Select New Status]

Comments:

* Field Trip Name: ESHS-S Philadelphia Zoo

* School: E Stroudsburg HS - S / 2

* Department: HSS

* Activity: ACAD

Contact

* Contact: Robyn Shumbris

* Phone: 570 424-8471 *Phone Ext: 37690

* Email: robyn-shumbris@esasd.net

Departure

* Depart Date: 4/25/2017 * Time: 07:30 AM

* Return Date: 4/25/2017 * Time: 04:30 PM

Departure: EHS / EHS

* Notes: Departure and Arrival to Parking Lot B behind the High School.

Destination

* Destination: Philadelphia Zoo (3400 W Girard Ave Philadelphia)

* Street: 3400 W Girard Ave

* City: Philadelphia

* State: Pa * Zip: 19104

Contact: Dani Hogan, Group Sales

Title: Group Sales

Phone: 215-243-1100 Phone Ext: 00

Fax:

Email:

Notes:

Directions

Directions:

34

Transportation Department



Home » Students » Trips » Field Trips » Reports » Options

Field Trip: 01814	
Main Notes Documents History	
*-Required Fields	
Requested:	12/05/16 12:05 PM By: Toth, Donald
Status:	◆ Level 3 - Request Approved
Change To:	[Select New Status]
Comments:	<div></div>
* Field Trip Name:	Spring NYC Media Design Broadway & NYIAS
* School:	J T Lambert Int / 12
* Department:	ACAD
* Activity:	JT Lambert
Contact	
* Contact:	Donald Terry Toth
* Phone:	570-424-8430 *Phone Ext: 17225
* Email:	donald-toth@esasd.net
Departure	
* Depart Date:	4/19/2017 * Time: 07:45 AM
* Return Date:	4/19/2017 * Time: 10:00 PM
Departure:	J T Lambert Int / 12
* Notes:	Charter bus will pick up in front of school.
Destination	
* Destination:	Times Square (1 Times Square New York)
* Street:	1 Times Square
* City:	New York
* State:	NY * Zip: 10036
Contact:	
Title:	
Phone:	212-222-1111 Phone Ext:
Fax:	
Email:	
Notes:	Students will eat lunch at Dave & Busters for team building time, then walk to School of Rock on 44th street, then walk to New York International Car Show at the Jacob Javits Center on 11th and 38th.
Directions	
Directions:	

35

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A STUDENT ACTIVITY

1. NAME OF ORGANIZATION: North Timberwolves Dance Team and North Timberwolves Step Team
2. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
This organization is being formed for the team members/students to fundraise toward the purchase of teamwear and future field trips.
3. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
The teammembers and students will benefit from the establishment of this organization due to purchase of teamwear, and future trips that will educate them on dance and multicultural involvement.
4. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) Officers will not be appointed as of yet. Dance Advisor (Carlotta Watts) will handle all duties until we have assessed the capabilities and responsibilities of teammembers/students.
5. FUND RAISING:
 - a. Will this organization raise funds? Yes ☒ No ☐
 - b. If "yes", briefly describe typical fund-raising activities and who will be involved.
This organization will fundraise by the sale of team t-shirts and utilizing possible candy sales, candles etc. Teammembers/Students will fundraise along with Dance Advisor's close supervision.
6. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)
The funds will be utilized toward teamwear for teammembers/students who may not be able to purchase teamwear or allot monies toward team trips.
7. FINANCIAL DEPENDENCE:
 - a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes ☒ No ☐
 - b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.
Transportation to special events such as ESU Step program, Multicultural Events in the area and possible trip to Colleges.
8. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)
Dance Advisor Carlotta Watts will handle all funds, fundraising, expenditures and/or transfers pertaining to teammembers. This will be handled with request of assistance by Administration. Funds will be used for providing help to teammembers/students for teamwear, vendors, (i.e. dance apparel, fundraising companies), also help to provide water or drinks (healthy) during practices and at special events.

Date Submitted: 11/22/16

Submitted by: Carlotta Watts

Signature: _____

Principal: _____

46

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PUPILS

TITLE: COMMUNICABLE DISEASES
AND IMMUNIZATION

ADOPTED: August 19, 2002

REVISED: December 19, 2016

203. COMMUNICABLE DISEASES AND IMMUNIZATION	
1. Authority SC 1303a Title 28 Sec. 23.81 et seq	In order to safeguard the school community from the spread of certain communicable diseases, the Board requires that established policy and guidelines be followed.
2. Guidelines	<u>Immunization</u>
	All students shall be immunized against certain diseases in accordance with Pennsylvania statutes, unless specifically exempt for religious or medical reasons.
SC 1303a Title 28 Sec. 23.83	No student shall be admitted to school who has not been immunized against diseases enumerated by the Pennsylvania Department of Health, in the manner directed by the Secretary of Health.
SC 1303a	Monitoring and implementation of immunization requirements shall be the responsibility of the Superintendent or designee and the school nurse, who shall be subject to the sanctions of law for violation of the state statute for immunization.
SC 1303a Title 28 Sec. 23.84	A student shall be exempt from the requirements for immunization whose parent or guardian objects in writing to such immunization for religious grounds or whose physician certifies that the child's physical condition contraindicates immunization.
	A student may be admitted provisionally if evidence of at least one dose of each antigen has been given. The written physician's plan for completion of the required immunizations shall be submitted by the parent to the school nurse and reviewed every sixty (60) days. All subsequent immunizations shall be entered on the Certificate of Immunization and completed with eight (8) months of entrance to school. If after eight (8) months, the child has not received all doses of the required immunizations, the child thereafter may not be further admitted to or be permitted to attend the East Stroudsburg Area School District until all doses have been received.
Title 28 Sec. 27.7	Students attending child care group settings located in a school, a pre-kindergarten program, or an early intervention program operated by the school district shall be immunized in accordance with the Advisory Committee on Immunization Practices (ACIP) standards.

203. COMMUNICABLE DISEASES AND IMMUNIZATION - Pg. 2

<p>3. Delegation of Responsibility</p> <p>Title 28 Sec. 23.83, 23.85 Pol. 201</p> <p>Title 28 Sec. 23.86</p>	<p>The Superintendent or designee shall:</p> <ol style="list-style-type: none"> 1. Annually review state standards for immunization and direct accordingly the responsible school district personnel. 2. Inform parents and guardians prior to a student's entry to school of the requirements for immunization, the requisite proof of immunization, exemption available for religious or medical reasons, and means by which such exemptions may be claimed. 3. Investigate and recommend to the Board school district-sponsored programs of immunization as may be warranted by circumstances and the health of the school community. Any such program is subject to Board approval and should be conducted in cooperation with local health agencies. <p>The Superintendent or designee shall report immunization data on the required form to the Department of Health by October 15 of each year.</p> <p><u>Communicable Diseases</u></p> <p>The Board authorizes that students who have been diagnosed by a physician or are suspected of having a disease by the school nurse shall be excluded from school for the period indicated by regulations of the Department of Health for certain specified diseases and infectious conditions.</p> <p>The school nurse shall report the presence of suspected communicable diseases to the appropriate local health authority, as required by the Department of Health.</p> <p>The Superintendent or designee shall direct that health guidelines and universal precautions designed to minimize the transmission of communicable diseases be implemented in district schools.</p> <p>Instruction regarding prevention of communicable and life threatening diseases shall be provided by the schools in the educational program for all levels, in accordance with state regulations.</p> <p>Parents/Guardians shall be informed of and be provided opportunities during school hours to review all curriculum materials used in instruction relative to communicable and life threatening diseases.</p> <p><u>Health Records</u></p> <p>The school district shall require that prior to a student's admittance to school for the first time the parent or guardian shall complete a medical history report form that includes information regarding known communicable diseases. The nurse or school</p>
<p>SC 1402 Pol. 209</p>	<p>The school district shall require that prior to a student's admittance to school for the first time the parent or guardian shall complete a medical history report form that includes information regarding known communicable diseases. The nurse or school</p>

203. COMMUNICABLE DISEASES AND IMMUNIZATION - Pg. 3

	physician may use such reports to advise the parent of the need for further medical care, as set forth in Board Policy 209.
Title 28 Sec. 27.2, 27.23	The school nurse shall report the presence of suspected communicable diseases to the appropriate local health authority as required by the Department of Health.
SC 1402 Pol. 209	A comprehensive health record shall be maintained for each student enrolled in the school district. The record shall include the results of required tests, measurements, screenings, regular and special examinations, and medical questionnaires.
SC 1409	All health records shall be confidential, and their contents shall be divulged only when necessary for the health of the student or at the request of the parent or guardian to a physician.
Title 28 Sec. 23.85	As part of the health record, a certificate of immunization shall be maintained for each student enrolled, as required by the Pennsylvania Department of Health.
Title 22 Sec. 4.29	The Board shall require that the medical history information submitted with health and dental examinations required under Policy 209 Health Examinations be periodically revised.
	<u>Attendance</u>
Title 28 Sec. 27.71, 27.72	The Board authorizes that students who have been diagnosed by a physician or who are suspected of having a disease by the school nurse shall be excluded from school for the period indicated by regulations of the Department of Health for certain specified diseases and infectious conditions.
	<u>Education</u>
Title 22 Sec. 4.29	Instruction regarding communicable and life threatening diseases shall be provided by the school district in the educational program for all levels.
Title 22 Sec. 4.4 Pol. 105.1, 105.2	Parents and guardians shall be provided convenient opportunities to preview all instructional materials used in presentation of this subject.
	References:
	School Code – 24 P.S. Sec. 1303a, 1402, 1409
	State Board of Education Regulations – 22 PA Code Sec. 4.4, 4.29
	State Department of Health Regulations – 28 PA Code Sec. 23.81 et seq., 23.83, 23.84, 23.85, 23.86, 27.2, 27.7, 27.23, 27.71, 27.72
	Board Policy –105.1, 105.2, 201, 209

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PUPILS

TITLE: BULLYING/CYBERBULLYING
 ADOPTED: April 14, 2003
 REVISED: April 16, 2007
 November 17, 2008
 October 15, 2012
 April 14, 2014
 June 16, 2014
 October 20, 2014
 December 19, 2016

	249. BULLYING/CYBERBULLYING
1. Purpose 24 P.S. §13-1303.1-A(e)	<p>Creating and maintaining a safe and welcoming learning environment for all students is a high priority in all School District schools. A safe school environment free from bullying is necessary for students to learn and achieve high academic standards. Bullying/Cyberbullying behavior disrupts the educational or learning process, and may present an obstacle to the academic, vocational, social, emotional, and other development of students. Bullying and cyberbullying can also escalate into more serious violent or cyberspace crimes. Therefore, bullying and cyberbullying will not be tolerated.</p>
2. Definitions 24 P.S. § 13-1303.1-A(e)	<p>Bullying/Cyberbullying – For the purposes of this Policy means an intentional electronic, written, verbal or physical act, or series of acts (a) directed at another student or students, (b) that is severe, persistent or pervasive, and (c) that has the effect of doing any of the following:</p> <ol style="list-style-type: none"> 1. Substantially interfering with a student's education; 2. Creating a threatening environment; or 3. Substantially disrupting of the orderly operation of the school.
24 P.S. § 13-1303.1-A(d)	<p>The School District is not prohibited from defining bullying in such a way as to encompass acts that occur outside of the School Setting if those acts (1) substantially interfere with a student's education; (2) create a threatening environment; or (3) substantially disrupt the orderly operation of the school.</p>
ESASD Policies	<p>For example, bullying could be cyberbullying, and/or a form of harassment in which the behavior is intended, or perceived to intend, to harm or cause distress to another. It may include, but is not limited to, actions such as verbal taunts, physical aggression, extortion of money or possessions, including any discriminatory statements prohibited by and consistent with the School District's nondiscrimination and harassment policies.</p>
24 P.S. § 13-1303.1-A	<p>The term bullying/cyberbullying shall not be interpreted to infringe upon a student's right to engage in legally protected speech or conduct.</p>

249. BULLYING/CYBERBULLYING - Pg. 2

Pol. 815	<p>Additional information regarding the misuse of technology and/or cyberbullying may be found in Board Policy No. 815.</p> <p>School setting - means in the school, on school grounds, in school vehicles, at a designated bus stop, or at any activity sponsored, supervised or sanctioned by the School District.</p>
<p>3. Authority 24 P.S. § 510 24 P.S. § 13-1303.1-A ESASD Policies</p>	<p>The Board prohibits all forms of bullying/cyberbullying by district students.</p> <p>This Policy shall be implemented through the cooperative efforts of the Board of School Directors, Superintendent, the Superintendent's Team, the building administrators, the school employees, the parents/guardians, the students, the school volunteers, law enforcement, and the School District's community.</p> <p>The Board encourages students who have been bullied/cyberbullied to promptly report such incidents as provided in the Complaint Procedure section of this Policy.</p> <p>All School District personnel discovering bullying/cyberbullying shall report the incident(s) as provided in the Complaint Procedure section of this Policy. All students discovering bullying/cyberbullying are also encouraged to immediately report bullying/cyberbullying.</p>
<p>4. Delegation of Responsibility 24 P.S. § 13-1303.1-A Pol. 103</p>	<p>All personnel shall be responsible to maintain an educational environment free of bullying and cyberbullying.</p> <p>Each student shall be responsible to respect the rights of others and to ensure an atmosphere free from bullying/cyberbullying.</p> <p>In order to maintain an educational environment that discourages and prohibits bullying/cyberbullying, the Board designates the Assistant Superintendent(s) for Curriculum and Instruction as the school district's Compliance Officer.</p> <p>The Compliance Officer shall publish and disseminate this policy and complaint procedure at least annually to students, parents/guardians, employees and the public. Information relative to special accommodation and or grievance procedure may be obtained by contacting the Compliance Officer, in writing, at the Administration Office, East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, Pennsylvania 18301 or call (570) 424-8500.</p>
<p>24 P.S. § 13-1303.1-A 24 P.S. § 13-1303.1-A</p>	<p>If needed, the Superintendent, or designee(s), may create and enforce administrative regulations necessary to implement this Policy.</p> <p>The Superintendent, or designee(s) must ensure that this Policy and administrative regulation(s), if any, are reviewed annually with students.</p>

249. BULLYING/CYBERBULLYING - Pg. 3

<p>24 P.S. § 13-1303.1-A</p>	<p>The Superintendent, or designee(s), in cooperation with other appropriate School District administrators, shall review this Policy every three (3) years, then, if applicable, recommend necessary revisions to the Board.</p>
<p>24 P.S. § 13-1303.1-A and § 13-1303-A</p>	<p>District administration must annually provide the following information with the Safe School Report:</p> <ol style="list-style-type: none"> 1. Board of School Director's Bullying/cyberbullying Policy. 2. A report of the School District's bullying/cyberbullying incidents. 3. Information on the development and implementation of the bullying/cyberbullying prevention, intervention, and education programs.
<p>5. Guidelines</p>	<p><u>Notices</u></p>
<p>24 P.S. § 13-1303.1-A; 22 Pa. Code § 12.3; Policy 218</p>	<p>The Code of Student Conduct, which shall contain this Policy, must be disseminated annually to students.</p> <p>This Policy must be accessible in every classroom. The Policy must be posted in a prominent location within each school building where notices are usually posted, and posted on the School District's web site.</p>
<p>47 U.S.C. §254(h)(5)(B)(iii); Policy 815</p>	<p><u>Bullying/Cyberbullying Prevention, Intervention, and Education Programs</u></p> <p>The School District must educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.</p>
<p>24 P.S. § 13-1303.1-A; 24 P.S. § 1202.1-A; Policy 236</p>	<p>Bullying/Cyberbullying prevention, intervention, and education programs must also be provided that consists of school-wide actions, classroom-level activities, individual interventions, and community involvement.</p> <ol style="list-style-type: none"> a. <i>School-wide actions</i> include, but are not limited to, training for school staff and students and adoption of the following district-wide anti-bullying rules: <ol style="list-style-type: none"> 1. We do not bully/cyberbully others. 2. We help students who are bullied/cyberbullied. 3. We include students who are left out. 4. We tell an adult at school and an adult at home when somebody is being bullied/cyberbullied.

<p>SC 1303.1-A Title 22 Sec. 12.3 Pol. 218</p> <p>20 U.S.C. § 1232g</p>	<p>b. <i>Classroom level activities</i> include, but are not limited to, consistent interventions, use of rules, and reinforcement of pro-social behavior and incorporation of bullying/cyberbullying themes.</p> <p>c. <i>Individual interventions</i> include, but are not limited to, follow up with both victims and bullies/cyberbullied that may include consequences, provisions for making restitution, and counseling referrals, as appropriate.</p> <p>d. <i>Community involvement</i> encourages partnerships with families, community organizations and agencies to implement the School District's bullying/cyberbullying prevention, intervention, and education programs.</p> <p><u>Complaint Procedure</u></p> <p>When a student believes that s/he is a victim of bullying/cyberbullying, the student and/or parent(s) are required to promptly report a complaint of bullying/cyberbullying, orally or in writing, to the building principal, counselor, teacher or other school personnel. If the building principal is the subject of a bullying/cyberbullying complaint, the student and/or parent(s) is required to promptly report the complaint directly to the Superintendent or Superintendent's designee.</p> <p>All school personnel are required to report alleged violations of this Policy to the building principal or the principal's designee. Personnel shall be subject to disciplinary procedures consistent with the current collective bargaining agreement (if applicable), School District policy, and federal, State, and local laws for failure to report.</p> <p>The school principal shall be responsible to complete the following duties when receiving a complaint of bullying/cyberbullying in addition to following the Complaint Procedure as outlined in No. 248-249AR:</p> <ol style="list-style-type: none"> 1. Inform the student or third party of the right to file a complaint and the complaint procedure. 2. Inform the complainant that s/he may be accompanied by a parent/guardian during all steps of the complaint procedure. 3. Notify the complainant and the accused of the progress at appropriate stages of the procedure. 4. Refer the complainant to the Compliance Officer if the school principal is the subject of the complaint. <p>Complaints of bullying/cyberbullying must be investigated by the principal/principal's designee, or Superintendent/Superintendent's designee, as applicable, and immediate</p>
---	--

<p>24 P.S. § 1303.1-A Policies 218, 233</p>	<p>interventions provided that are consistent with this Policy, other School District policies, regulations, rules, and procedures. Prompt corrective action must be taken when allegations are verified. Confidentiality of all parties must be maintained, consistent with the School District's legal and investigative obligations. The incident must be maintained as a confidential record in the discipline file of both the victim and the bully/cyberbully.</p> <p>The building principal/principal's designee or Superintendent/Superintendent's designee will contact the parent/guardian of both the bully/cyberbully and the victim.</p> <p><u>Consequences For Violations</u></p> <p>A founded charge against School District personnel shall subject such person to disciplinary action, up to and including discharge.</p> <p>A founded charge against a School District student shall subject such student to disciplinary action. Appropriate consequences and remedial actions range from positive behavioral interventions to and including suspension or expulsion, and may include counseling (within and/or outside of the school), parental conferences, detentions, separating the student(s) being bullied/cyberbullied from the perpetrator(s), warnings, usage restrictions, loss of school privileges, reassignment (including but not limited to another school building, classroom, or school bus), exclusion from school-sponsored activities), oral or written reprimands, detentions, suspensions, expulsions, referral to law enforcement officials, and/or legal proceedings.</p> <p>Any violation of this Policy shall be considered an infraction of the Code of Student Conduct and any other applicable School District policy, with discipline implemented accordingly on a case-by-case basis. Any violation of the Pennsylvania Crimes Code will be reported to law enforcement.</p> <p>Victims and their parents/guardians shall be made aware of appropriate counseling, agency services and safety plan developments described in the School District's victimization procedures.</p> <p><u>Retaliation</u></p> <p>The School District prohibits reprisal or retaliation against any person who in good faith reports an act of bullying/cyberbullying. The principal/principal's designee, in accordance with the Code of Student Conduct and/or other School District policies, will determine the consequences and remedial actions for students, and the Superintendent/Superintendent's designee for personnel. Any violation of the Pennsylvania Crimes Code will be reported to law enforcement.</p> <p><u>False Reports</u></p> <p>The principal, in accordance with the Code of Student Conduct and/or other School District policies, will determine the consequences and remedial actions for a student</p>
---	--

	<p>found to have falsely accused another as a means of harassment, intimidation or bullying/cyberbullying. The Superintendent will determine consequences and remedial actions for personnel found to have falsely accused another as a means of harassment, intimidation or bullying. Any violation of the Pennsylvania Crimes Code will be reported to law enforcement.</p> <p>References:</p> <p>Pennsylvania School Code – 24 P.S. § 5-510; 24 P.S. § 1302-A, 24 P.S. § 1303-A, and 24 P.S. §1303.1-A State Board of Education Regulation – 22 Pa. Code § 12.3 Federal Protecting Children Act - 47 U.S.C. §254(h)(5)(B)(iii) Family Educational Rights and Privacy Act – 20 U.S.C. §1232g State Board of Education Regulation – 22 Pa. Code §12.3 ESASD Board Policies, Administrative Regulations, Rules, and Procedures</p>
--	--

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: PERSONAL NECESSITY LEAVE

ADOPTED: August 19, 2002

REVISED: December 19, 2016

	<p style="text-align: center;">336. PERSONAL NECESSITY LEAVE</p> <p>1. Purpose 2. Authority SC 510, 1154 3. Guidelines</p>
	<p>This policy shall provide for absence for defined personal necessity leave by administrative, professional and support employees.</p> <p>The Board has the authority to specify reasonable conditions under which personal necessity leave may be granted, the type of situations in which such leave will be permitted, and the total number of days that may be used by an employee in any school year for such leave.</p> <p><u>Personal Leave</u></p> <p>Personal leave days with pay shall be granted to employees in accordance with provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.</p> <p><u>Bereavement Leave</u></p> <p>Bereavement leave with pay shall be granted to district employees in accordance with law, applicable provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.</p>

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: LEAVES for SHORT-TERM
ABSENCE for EXTREME
EMERGENCIES/DAYS
WITHOUT PAYADOPTED: February 27, 2007
December 19, 2016

	336.1 LEAVES for SHORT-TERM ABSENCE for EXTREME EMERGENCIES/DAYS WITHOUT PAY
	<p>Leaves of absence of a short-term nature for reasons other than for an employee's illness or that of the employee's immediate family member will not be granted except under an "Extreme Emergency". Short-term absence will consist of ten (10) days or less in length. These leaves can be requested only after all appropriate paid sick leave, personal and/or vacation days have been utilized and the following procedure has been followed:</p> <ol style="list-style-type: none"> 1. The employee must request the day in writing for pre-approval at least fifteen (15) days in advance directly from the Superintendent or his/her designee. 2. The request must include the date(s) being requested and the extreme circumstances necessitating the leave with enough details to describe why consideration is needed for the employee to be absent from their assignment. 3. If the "Extreme Emergency" is immediate and the employee is unable to request the day(s) in writing, the employee must contact the Superintendent's or his/her designee's office by telephone and receive verbal approval for the request. The verbal request must then be followed by a written document as above describing the reason for the request and listing the date(s) of the requested leave. <p>All approved days will be without pay shall be granted to employees in accordance with provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.</p> <p>A reason for which an employee might be released for a day without pay would be a subpoena or a court order from a judge or law enforcement agency to appear in court for personal reasons.</p> <p>Vacation, travel plans, and/or personal matters, such as graduations, weddings, etc., will not be approved as an "Extreme Emergency" day.</p> <p>Any employee who violates these procedures and/or takes a day off without approval may be subject to discipline and/or the dismissal process.</p> <p>The Board has the right to waive or alter any parts of the above policy depending on the circumstances.</p>

REVISÉD: December 19, 2016

58

Administrative Regulations (EDGAR).

3. Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability must be maintained for all funds, real and personal property and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.
7. Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Standards of Conduct

The district shall maintain standards of conduct covering conflicts of interest and the actions of employees and school officials engaged in the selection, award and administration of contracts.

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures.

Employees - Time and Effort Reporting

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

The district shall establish and maintain employee policies on hiring, benefits and leave and outside activities, as approved by the Board

Record Keeping

The district shall develop and maintain a Records Management Plan and related Board policy and administrative regulations for the retention, retrieval and disposition of manual and electronic records, including emails.

The district shall ensure the proper maintenance of federal fiscal records documenting:

1. Amount of federal funds.
2. How funds are used.
3. Total cost of each project.
4. Share of total cost of each project provided from other sources.
5. Other records to facilitate an effective audit.
6. Other records to show compliance with federal program requirements.
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award. The district shall also permit timely and reasonable access to the district's personnel for the purpose of interview and discussion related to such documents.

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs.

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken.

As part of the Records Management Plan, the district shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal.

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of

records and data.

The district shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and administrative regulations.

Subrecipient Monitoring

In the event that the district awards subgrants, the district shall establish procedures to:

1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
3. Ensure the district's record retention schedule addresses document retention on assessment and monitoring.

Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.

References:

Uniform Administrative Requirements for Federal Awards, Title 2, Code of Federal Regulations – 2 CFR Part 200

Department of Education Direct Grant and State-Administered Programs, Title 34, Code of Federal Regulations – 34 CFR Part 75, Part 76

Board Policy – 113.4, 216, 304, 317, 319, 324, 331, 336, 337, 610, 611, 612, 613, 624, 625, 626.1, 800, 813

Administrative Regulation – 626-AR

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: OPERATIONS

TITLE: TRAVEL REIMBURSEMENT –
FEDERAL PROGRAMS

ADOPTED: December 19, 2016

REVISED:

	626.1. TRAVEL REIMBURSEMENT – FEDERAL PROGRAMS
1. Authority SC 516.1, 517 2 CFR Sec. 200.474	The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.
2. Definition 2 CFR. Sec. 200.474	For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.
3. Delegation of Responsibility Pol. 004, 331	School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.
4. Guidelines 2 CFR Sec. 200.474 Pol. 004, 331	The validity of payments for travel costs for all district employees and school officials shall be determined by the Chief Financial Officer and the Federal Programs Coordinator. Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district's non-federally funded activities, and in accordance with the district's travel reimbursement policies and administrative regulations.
	Mileage reimbursements shall be at the rate approved by the Board for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Board.
SC 516.1, 517	All travel costs must be presented with an itemized, verified statement prior to reimbursement.
2 CFR Sec. 200.474 Pol. 004, 331	In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that:

626.1. TRAVEL REIMBURSEMENT – FEDERAL PROGRAMS - Pg. 2

	<ol style="list-style-type: none">1. Participation of the individual is necessary to the federal award.2. The costs are reasonable and consistent with the district's established policy. <p>References:</p> <p>School Code – 24 P.S. Sec. 516.1, 517</p> <p>Uniform Administrative Requirements for Federal Awards, Title 2, Code of Federal Regulations – 2 CFR Sec. 200.474</p> <p>Board Policy – 004, 331</p>
--	--

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: OPERATIONS

TITLE: CONFLICT OF INTEREST

ADOPTED: December 19, 2016

REVISED:

	<p style="text-align: center;">827. – CONFLICT OF INTEREST</p> <p>This policy shall affirm standards of conduct established to ensure that Board members and employees avoid potential and actual conflicts of interest, as well as the perception of a conflict of interest.</p> <p>Confidential information shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.</p> <p>Conflict or Conflict of interest shall mean use by a Board member or district employee of the authority of his/her office or employment, or any confidential information received through his/her holding public office or employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the Board member or district employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.</p> <p>De minimis economic impact shall mean an economic consequence which has an insignificant effect.</p> <p>Financial interest shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.</p> <p>Honorarium shall mean payment made in recognition of published works, appearances, speeches and presentations, and which is not intended as consideration for the value of such services which are nonpublic occupational or professional in nature. The term does not include tokens presented or provided which are of de minimis economic impact.</p>
<p>1. Purpose</p> <p>2. Definitions 65 Pa. C.S.A. 1101 et seq</p>	

	<p>Immediate family shall mean a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.</p> <p>Business partner shall mean a person who, along with another person, plays a significant role in owning, managing, or creating a company in which both individuals have a financial interest in the company.</p>
3. Delegation of Responsibility	Each employee and Board member shall be responsible to maintain standards of conduct that avoid conflicts of interest. The Board prohibits members of the Board and district employees from engaging in conduct that constitutes a conflict of interest as outlined in this policy.
4. Guidelines	All Board members and employees shall be provided with a copy of this policy and acknowledge in writing that they have been made aware of it. Additional training shall be provided to designated individuals.
Pol. 004	<p><u>Disclosure of Financial Interests</u></p> <p>No Board member shall be allowed to take the oath of office or enter or continue upon his/her duties, nor shall s/he receive compensation from public funds, unless s/he has filed a statement of financial interests as required by law.</p>
51 PA Code 15.2 65 Pa. C.S.A. 1104	<p>The district solicitor and designated district employees shall file a statement of financial interests as required by law and regulations.</p> <p><u>Standards of Conduct</u></p>
2 CFR 200.318	<p>The district maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees and Board members engaged in the selection, award and administration of contracts.</p> <p>No employee or Board member may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the employee, Board member, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.</p>
65 Pa. C.S.A. 1101 et seq	The district shall not enter into any contract with a Board member or employee, or his/her spouse or child, or any business in which the person or his/her spouse or child is associated valued at \$500 or more, nor in which the person or spouse or child or business with which associated is a subcontractor unless the Board has

<p>2 CFR 200.318 Pol. 322</p>	<p>determined it is in the best interests of the district to do so, and the contract has been awarded through an open and public process, including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the Board member or employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.</p> <p>When advertised formal bidding is not required or used, an open and public process shall include at a minimum:</p> <ol style="list-style-type: none"> 1. Public notice of the intent to contract for goods or services; 2. A reasonable amount of time for potential contractors to consider whether to offer quotes; and 3. Post-award public disclosure of who made bids or quotes and who was chosen. <p>Any Board member or employee who in the discharge of his/her official duties would be required to vote on a matter that would result in a conflict of interest shall abstain from voting and, prior to the vote being taken, publicly announce and disclose the nature of his/her interest as a public record.</p> <p>No public official or public employee shall accept an honorarium.</p> <p>Board members and employees may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Gifts of a nominal value may be accepted in accordance with Board policy.]</p> <p><u>Improper Influence</u></p> <p>No person shall offer or give to a Board member, employee or nominee or candidate for the Board, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that the vote, official action or judgment of the Board member, employee or nominee or candidate for the Board would be influenced thereby.</p> <p>No Board member, employee or nominee or candidate for the Board shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding of that Board member, employee or nominee or candidate that the vote, official action or judgment of the Board member, employee or nominee or candidate for the Board would be influenced thereby.</p>
-----------------------------------	--

<p>2 CFR 200.318</p>	<p><u>Organizational Conflicts</u></p> <p>Organizational conflicts of interest may exist when due to the district's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, the district may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.</p> <p>In the event of a potential organizational conflict, the potential conflict shall be reviewed by the Superintendent or designee to determine whether it is likely that the district would be unable or appear to be unable to be impartial in making the award. If such a likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:</p> <ol style="list-style-type: none"> 1. The organizational relationship shall be disclosed as part of any notices to potential contractors; 2. Any district employees or officials directly involved in the activities of the related organization are excluded from the selection and award process; 3. A competitive bid, quote or other basis of valuation is considered; and 4. The Board has determined that contracting with the related organization is in the best interests of the program involved. <p><u>Reporting</u></p> <p>Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Superintendent. If the Superintendent is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Board President.</p> <p>Any perceived conflict of interest of a Board member that is detected or suspected by any employee or third party shall be reported to the Board President. If the Board President is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Superintendent, who shall report the incident to the solicitor.</p> <p>No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest.</p>
----------------------	--

<p>2 CFR 200.112</p>	<p><u>Investigation</u></p> <p>Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results.</p> <p>In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the federal awarding agency in accordance with that agency's policies.</p> <p><u>Disciplinary Actions</u></p> <p>If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the district shall take prompt, corrective action to ensure that such conduct ceases and will not recur. District staff shall document the corrective action taken and, when not prohibited by law, inform the complainant.</p> <p>Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary actions shall be consistent with Board policies, procedures, applicable collective bargaining agreements and state and federal laws.</p> <p>References:</p> <p>65 Pa. C.S.A. 1101 et seq</p> <p>51 PA Code 15.2</p> <p>65 Pa. C.S.A. 1104</p> <p>2 CFR 200.112, 200.318</p> <p>Pol. 004, 011, 317, 319, 322, 609, 702</p>
----------------------	--

2016 BUS BID TABULATION
12/5/2016

72 Passenger Bus (30 Units)

	<u>Bid Price</u>	<u>#of Units</u>	<u>Total Cost</u>	<u>Performance Bond add 1%</u>	<u>Towing Warranty</u>	<u>Final Cost</u>	<u>of Uni</u>	<u>Final Cost Per Bus</u>
Brightbill	\$88,540.00	30	\$2,656,200.00	0	\$92,100.00	\$2,564,100.00	30	\$85,470.00
Rohrer	\$88,925.00	30	\$2,667,750.00	0	\$78,000.00	\$2,589,750.00	30	\$86,325.00
Wolfington	\$86,152.00	30	\$2,584,560.00	\$25,845.60	\$24,000.00	\$2,586,405.60	30	\$86,213.52

72 Passenger Bus w/storage bins (6 Units)

	<u>Bid Price</u>	<u>#of Units</u>	<u>Total Cost</u>	<u>Performance Bond add 1%</u>	<u>Towing Warranty</u>	<u>Final Cost</u>	<u># of Units</u>	<u>Cost Per Bus</u>
Brightbill	\$92,165.00	6	\$552,990.00	0	\$18,420.00	\$534,570.00	6	\$89,095.00
Rohrer	\$90,547.00	6	\$543,282.00	0	\$15,600.00	\$527,682.00	6	\$87,947.00
Wolfington	\$87,569.00	6	\$525,414.00	\$5,254.14	\$4,800.00	\$525,868.14	6	\$87,644.69

48 Passenger Bus w/lift (6 Units)

	<u>Bid Price</u>	<u>#of Units</u>	<u>Total Cost</u>	<u>Performance Bond add 1%</u>	<u>Towing Warranty</u>	<u>Final Cost</u>	<u># of Units</u>	<u>Cost Per Bus</u>
Brightbill	\$99,375.00	6	\$596,250.00	0	\$18,420.00	\$577,830.00	6	\$96,305.00
Rohrer	\$100,751.00	6	\$604,506.00	0	\$15,600.00	\$588,906.00	6	\$98,151.00
Wolfington	\$100,119.00	6	\$600,714.00	\$6,007.14	\$24,000.00	\$582,721.14	6	\$97,120.19

30 Passenger Bus (10 Units)

	<u>Bid Price</u>	<u>#of Units</u>	<u>Total Cost</u>	<u>Performance Bond add 1%</u>		<u>Final Cost</u>	<u># of Units</u>	<u>Cost Per Bus</u>
Brightbill	\$72,523.00	10	\$725,230.00	0		\$725,230.00	10	\$72,523.00
Rohrer	\$69,636.00	10	\$696,360.00	0		\$696,360.00	10	\$69,636.00
Wolfington	\$71,963.00	10	\$719,630.00	\$7,196.30		\$726,826.30	10	\$72,682.63

TODAY'S DATE

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

We have audited the financial statements of the East Stroudsburg Area School District as of and for the year ended June 30, 2016, and have issued our report thereon dated _____. 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 June 22, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your 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 the 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.

To the Board of School Directors
East Stroudsburg Area School District

- 2 -

TODAY'S DATE

COMPLIANCE WITH ALL ETHICS REQUIREMENTS REGARDING INDEPENDENCE

The engagement team, others in our firm, as appropriate, our firm and our network firms have complied with all relevant ethical requirements regarding independence.

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 the East Stroudsburg Area School District is included in Note A to the financial statements. During the year, the entity adopted Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application* and No. 79, *Certain External Investment Pools and Pool Participants*. 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:

- Management's estimate of accumulated depreciation and depreciation expense is based on the assets' estimated useful lives.
- Management's estimate of compensated absences is based on the employee's accrued vacation and sick days.
- Management's estimate of other postemployment benefits is based on actuarial calculations.

To the Board of School Directors
East Stroudsburg Area School District

- 3 -

TODAY'S DATE

- Management's estimate of the net pension liability and related deferred inflows and outflows of resources is based on the School District's proportionate share (calculated using covered payroll) of the total net pension liability and related deferred inflows and outflows of resources as provided by PSERS.

We evaluated the key factors and assumptions used to develop these estimates 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

The financial statement disclosures are neutral, consistent and clear.

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. Management has corrected all identified 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. The attached schedule of material misstatements that we identified as a result of our audit procedures was brought to the attention of, and corrected by, management.

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 the East Stroudsburg Area School District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

DRAFT

To the Board of School Directors
East Stroudsburg Area School District

- 4 -

TODAY'S DATE

REPRESENTATIONS REQUESTED FROM MANAGEMENT

We have requested certain written representations from management, which are included in the management representation letter dated _____.

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 the 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 the East Stroudsburg Area School District's auditors.

MODIFICATION OF THE AUDITORS' REPORT

We have made the following modifications to our auditors' report:

For the year ended June 30, 2016, the East Stroudsburg Area School District adopted new accounting guidance, implementing Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* and No. 79, *Certain External Investment Pools and Pool Participants*. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the Board of School Directors and management of the East Stroudsburg Area School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

MAILLIE LLP
*Certified Public Accountants and
Business Consultants*

DRAFT

12/1/2016
4:24 PM

Client: 385 - East Stroudsburg Area School District
Engagement: 2015-2016 - East Stroudsburg Area School District
Period Ending: 6/30/2016
Trial Balance: 3000.01 - Government Fund Trial Balance
Worksheet: All
Fund Level: All
Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
		5300.03C		
To gross up the GOB Series 2016 Bond Sources and Bond Issuance Costs for the Underwriters Discount				
10-2390-810-020-00-00-99	Bond Issuance Cost 2016 GOB		142,500.00	
10-9120-000-020-00-00-00	Debt Svc 2016 GOB Proceeds			142,500.00
Total			<u>142,500.00</u>	<u>142,500.00</u>
Adjusting Journal Entries JE # 2				
		1950.10		
To adjust the Net Pension Liability, Deferred Inflows/Outflows in Cafeteria Fund in accordance with GASB 68				
50-0910-000	DEFERRED OUTFLOWS OF RESOURCES		107,000.00	
50-0950-000	DEFERRED INFLOWS OF RESOURCES		238,000.00	
50-3100-290	PENSION EXPENSE		85,000.00	
50-0421-001	NET PENSION LIABILITY			430,000.00
Total			<u>430,000.00</u>	<u>430,000.00</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2016



INTRODUCTORY SECTION

EAST STROUDSBURG AREA SCHOOL DISTRICT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2016

Page

Introductory Section

Table of Contents	1
-------------------	---

Financial Section

Independent Auditors' Report	3
------------------------------	---

Management's Discussion and Analysis (Unaudited)	6
--	---

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	13
---------------------------	----

Statement of Activities	14
-------------------------	----

Fund Financial Statements

Governmental Funds

Balance Sheet	15
---------------	----

Reconciliation of Total Governmental Funds Balances to Net Position of Governmental Activities	16
--	----

Statement of Revenues, Expenditures and Changes in Fund Balances	17
--	----

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	18
--	----

Proprietary Fund

Statement of Net Position	19
---------------------------	----

Statement of Revenues, Expenses and Changes in Fund Net Position	20
--	----

Statement of Cash Flows	21
-------------------------	----

EAST STROUDSBURG AREA SCHOOL DISTRICT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2016

	Page
<i>Fiduciary Funds</i>	
Statement of Fiduciary Net Position	22
Statement of Changes in Fiduciary Net Position	23
Notes to the Basic Financial Statements	24
Required Supplementary Information	
Budgetary Comparison Schedule, General Fund	55
Note to the Budgetary Comparison Schedule	56
Schedule of the School District's Proportionate Share of the Net Pension Liability	57
Schedule of the School District's Contributions	58
Postemployment Benefits Other Than Pension Funding Progress	59
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	60
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance With the Uniform Guidance	62
Supplementary Information - Major Federal Award Programs Audit	
Schedule of Expenditures of Federal Awards	65
Notes to the Schedule of Expenditures of Federal Awards	67
Schedule of Findings and Questioned Costs	68
Summary Schedule of Prior Audit Findings	69

FINANCIAL SECTION

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the East Stroudsburg Area School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

For the year ended June 30, 2016, the East Stroudsburg Area School District adopted new accounting guidance, implementing Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* and No. 79 *Certain External Investment Pools and Pool Participants*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 12, budgetary comparison information on page 55 and 56, schedule of the school district's proportionate share of the net pension liability on page 57, schedule of the school district's contributions on page 58, and postemployment benefits other than pension funding progress on page 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Stroudsburg Area School District's basic financial statements. The supplementary information listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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

Oaks, Pennsylvania

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

The discussion and analysis of East Stroudsburg Area School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the School District's financial performance as a whole, readers should review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the School District's financial performance.

USING THIS GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REPORT (GAAP)

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

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

FINANCIAL HIGHLIGHTS

Key government-wide financial highlights for 2016 are as follows:

- In total, net position decreased from (\$110,662,276) in 2015 to (\$111,541,491) in 2016.
- General revenues accounted for \$102,705,880 in revenue or 69% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$46,912,800 or 31% of total revenues of \$149,618,680.
- Total assets and deferred outflows of resources of governmental activities were \$320,489,104, of which \$68,092,863 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$197,558,720.
- The School District had \$150,497,895 in expenses; only \$46,912,800 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues (primarily member district allocation derived from their property taxes) of \$102,705,880 were adequate to provide for these programs.
- Expenses, after program revenue was \$103,585,095 which increased from \$102,211,406 in 2015.
- Federal and state subsidies this year were \$44,165,302, which increased from \$41,389,607 in 2015.
- Considerable debt refinancing activities were experienced in 2015 and 2016.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

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

REPORTING THE SCHOOL DISTRICT AS A WHOLE

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

REPORTING THE SCHOOL DISTRICT'S MOST SIGNIFICANT FUNDS

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

- **General Fund (Major Fund)** The General Fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the School District for any purpose provided it is expended for transferred according to the general laws of the Commonwealth.
- **Capital Projects Fund (Major Fund)** The Capital Projects Fund accounts are to be used for the acquisition, construction, or improvement of capital facilities.
- **Special Revenue Fund (Major Fund)** The Special Revenue Fund accounts for specific revenue sources, which are legally restricted to expenditures for specific purposes. Prior to the implementation of GASB Statement No. 54, the District accounted for the student athletics program in this fund.

THE SCHOOL DISTRICT AS A WHOLE

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

Condensed Statements of Net Position
June 30, 2016 and 2015

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
ASSETS						
Current assets	\$ 97,376,370	\$ 100,462,846	\$ 731,032	\$ 857,237	\$ 98,107,402	\$ 101,320,083
Capital and other assets	223,112,734	220,735,805	593,596	505,531	223,706,330	221,241,336
TOTAL ASSETS	320,489,104	321,198,651	1,324,628	1,362,768	321,813,732	322,561,419
LIABILITIES						
Long-term liabilities	397,939,955	385,394,102	4,631,687	4,163,706	402,571,642	389,557,808
Other liabilities	30,710,273	43,319,564	73,308	346,323	30,783,581	43,665,887
TOTAL LIABILITIES	428,650,228	428,713,666	4,704,995	4,510,029	433,355,223	433,223,695
NET POSITION						
Net investment in capital assets	13,780,386	7,026,725	138,596	157,531	13,918,982	7,184,256
Restricted	271,158	247,386	-	-	271,158	247,386
Unrestricted	(122,212,668)	(114,789,126)	(3,518,963)	(3,304,792)	(125,731,631)	(118,093,918)
TOTAL NET POSITION	\$ (108,161,124)	\$ (107,515,015)	\$ (3,380,367)	\$ (3,147,261)	\$ (111,541,491)	\$ (110,662,276)

Unrestricted net position, the part of net position that can be used to finance day-to-day activities without constraints established by grants or legal requirements, decreased by \$7,637,713, which was due to GASB 68.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

Condensed Statement of Activities
June 30, 2016 and 2015

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
REVENUES						
Charges for services	\$ 1,221,505	\$ 867,726	\$ 1,301,845	\$ 1,300,161	\$ 2,523,350	\$ 2,167,887
Operating grants and contributions	41,301,056	38,659,921	2,864,246	2,729,686	44,165,302	41,389,607
Capital grants and contributions	224,148	1,673,952	-	-	224,148	1,673,952
Property taxes and other taxes levied for general purposes	98,450,226	97,474,041	-	-	98,450,226	97,474,041
Taxes levied for specific purposes	3,762,555	3,603,602	-	-	3,762,555	3,603,602
Gain on sale of capital assets	211,542	-	-	-	211,542	-
Investment earnings	151,345	90,681	403	10	151,748	90,691
Other	129,809	254,562	-	-	129,809	254,562
TOTAL REVENUES	145,452,186	142,624,485	4,166,494	4,029,857	149,618,680	146,654,342
EXPENSES						
Instruction	83,208,603	80,568,044	-	-	83,208,603	80,568,044
Support services	30,226,136	29,318,075	-	-	30,226,136	29,318,075
Facilities acquisition, construction and improvement services	12,750	377,083	-	-	12,750	377,083
Operation of non-instructional services	14,840,806	14,674,353	-	-	14,840,806	14,674,353
Debt service	7,736,379	7,856,272	-	-	7,736,379	7,856,272
Unallocated depreciation	10,073,621	10,185,680	-	-	10,073,621	10,185,680
Food service	-	-	4,399,600	4,463,345	4,399,600	4,463,345
TOTAL EXPENSES	146,098,295	142,979,507	4,399,600	4,463,345	150,497,895	147,442,852
CHANGE IN NET POSITION	(646,109)	(355,022)	(233,106)	(433,488)	(879,215)	(788,510)
NET POSITION AT BEGINNING OF YEAR, restated (2015)	(107,515,015)	(107,159,993)	(3,147,261)	(2,713,773)	(110,662,276)	(109,873,766)
NET POSITION AT END OF YEAR	\$ (108,161,124)	\$ (107,515,015)	\$ (3,380,367)	\$ (3,147,261)	\$ (111,541,491)	\$ (110,662,276)

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

Net Cost of Services

	2016	2015	2014	2013	2012
GOVERNMENTAL ACTIVITIES					
Instruction	\$ (44,197,052)	\$ (44,373,782)	\$ (41,847,480)	\$ (41,617,735)	\$ (44,229,363)
Support services	(30,202,129)	(29,132,252)	(23,555,101)	(20,936,285)	(23,418,831)
Facilities acquisition, construction and improvement services	93,437	(332,816)	(100,544)	-	-
Operation of non-instructional services	(11,459,990)	(11,571,058)	(13,883,664)	(10,224,259)	(9,782,724)
Debt service	(7,512,231)	(6,182,320)	(7,120,847)	(9,720,607)	(6,982,428)
Unallocated depreciation	(10,073,621)	(10,185,680)	(9,903,815)	(7,985,640)	(6,045,602)
TOTAL GOVERNMENTAL ACTIVITIES	(103,351,586)	(101,777,908)	(96,411,451)	(90,484,526)	(90,458,948)
BUSINESS-TYPE ACTIVITIES					
Food service	(233,509)	(433,498)	(334,319)	(155,480)	191,107
TOTAL DISTRICT NET COST	\$ (103,585,095)	\$ (102,211,406)	\$ (96,745,770)	\$ (90,640,006)	\$ (90,267,841)

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

Defining the Classification of Expenditure

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

GENERAL FUND BUDGET HIGHLIGHTS

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

REAL ESTATE TAXES

The dependence upon real estate tax revenue is apparent. For all activities, general revenue support is 68%. The community, as a whole, is the primary support for the East Stroudsburg Area School District.

Property taxes are levied on July 1, on the assessed value listed, as of that date, for all taxable real property located in the District. Assessed values are established by the County Board of Assessments. All taxable real property was assessed at \$609,604,998. The tax rate for the year was \$123.42 mills per \$1,000 of assessed valuation for Pike County and \$179.37 mills per \$1,000 of assessed valuation for Monroe County.

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

THE SCHOOL DISTRICT'S FUNDS

These funds are accounted for using the modified accrual basis of accounting. All Governmental Funds had total operating revenues of \$145,734,295 increased from \$144,190,724 and operating expenditures of \$149,003,778 decreased from \$150,556,816. Other financing sources and uses were \$2,074,437 and the net change in fund balance for the year was a decrease of \$1,195,046 where last year there was a decrease of \$2,919,215.

CAPITAL ASSETS

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

	2016			2015
	Governmental Activities	Business-Type Activities	Totals	Totals
Land	\$ 5,198,539	\$ -	\$ 5,198,539	\$ 5,198,539
Construction in progress	12,700	-	12,700	4,558,357
Site improvements	13,507,817	-	13,507,817	11,411,178
Buildings and building improvements	250,402,457	-	250,402,457	244,789,014
Furniture and equipment	35,194,811	452,755	35,647,566	32,196,330
Accumulated depreciation	(106,757,604)	(314,159)	(107,071,763)	(97,095,325)
	<u>\$ 197,558,720</u>	<u>\$ 138,596</u>	<u>\$ 197,697,316</u>	<u>\$ 201,058,093</u>

Depreciation of the Years Capital Asset Activity

- Overall capital assets decreased by \$3,360,777. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for the year was \$10,092,556.

RESERVED FUND BALANCES

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$12,392,808 in total for 2016.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2016

CURRENT FINANCIAL ISSUES AND CONCERNS

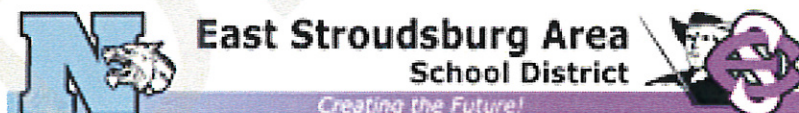
The East Stroudsburg Area School District, like all school districts in Pennsylvania, has faced limited increases in in state funding and increases in the employer contribution rates for the Public School Employee's Retirement System (PSERS) that have driven up expenditures. A substantial portion of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

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

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

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

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



GOVERNMENT-WIDE STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 29,825,546	\$ 319,001	\$ 30,144,547
Investments	38,267,317	-	38,267,317
Taxes receivable, net	12,744,115	-	12,744,115
Internal balances	51,699	(51,699)	-
Due from other governments	2,239,397	310,951	2,550,348
Due from fiduciary funds	2,019	-	2,019
Other receivables	315,765	-	315,765
Inventories	-	152,779	152,779
Insurance reserve provision	13,547,440	-	13,547,440
Prepaid expenses	383,072	-	383,072
Capital assets			
Land	5,198,539	-	5,198,539
Construction in progress	12,700	-	12,700
Site improvements	13,507,817	-	13,507,817
Building and building improvements	250,402,457	-	250,402,457
Furniture and equipment	35,194,811	452,755	35,647,566
Accumulated depreciation	(106,757,604)	(314,159)	(107,071,763)
TOTAL ASSETS	294,935,090	869,628	295,804,718
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	3,290,014	-	3,290,014
Deferred outflows of resources, pension activity	22,264,000	455,000	22,719,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES	25,554,014	455,000	26,009,014
LIABILITIES			
Accounts payable	1,183,319	44,308	1,227,627
Accrued interest on long-term debt	2,257,420	-	2,257,420
Accrued salaries and benefits	13,940,385	-	13,940,385
Other current liabilities	157,914	-	157,914
Unearned revenue	96,217	-	96,217
Long-term liabilities			
Portion due or payable within one year			
Bonds payable	8,948,104	-	8,948,104
Notes payable	1,244,123	-	1,244,123
Authority lease obligations	230,732	-	230,732
Capital leases	1,222,059	-	1,222,059
Portion due or payable after one year			
Bonds payable	99,146,626	-	99,146,626
Notes payable	75,408,937	-	75,408,937
Capital leases	1,098,499	-	1,098,499
Compensated absences	5,484,851	216,167	5,701,018
Net pension liability	204,434,000	4,172,000	208,606,000
Net OPEB obligation	12,367,042	243,520	12,610,562
TOTAL LIABILITIES	427,220,228	4,675,995	431,896,223
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources, pension activity	1,430,000	29,000	1,459,000
NET POSITION			
Net investment in capital assets	13,780,386	138,596	13,918,982
Restricted for			
Special activities	271,158	-	271,158
Unrestricted	(122,212,668)	(3,518,963)	(125,731,631)
TOTAL NET POSITION	\$ (108,161,124)	\$ (3,380,367)	\$ (111,541,491)

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

	Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
GOVERNMENTAL ACTIVITIES								
Instruction								
Regular programs		\$ 55,033,298	\$ 978,015	\$ 32,473,964	\$ -	\$ (21,581,319)	\$ -	\$ (21,581,319)
Special programs		22,883,449	-	4,914,763	-	(17,968,686)	-	(17,968,686)
Vocational programs		2,511,876	-	-	-	(2,511,876)	-	(2,511,876)
Other instructional programs		2,779,980	-	644,809	-	(2,135,171)	-	(2,135,171)
Support services								
Pupil personnel services		4,699,813	-	-	-	(4,699,813)	-	(4,699,813)
Instructional staff services		2,895,069	-	24,007	-	(2,871,062)	-	(2,871,062)
Administrative services		6,286,733	-	-	-	(6,286,733)	-	(6,286,733)
Pupil health services		2,045,567	-	-	-	(2,045,567)	-	(2,045,567)
Business services		1,126,458	-	-	-	(1,126,458)	-	(1,126,458)
Operation and maintenance of plant services		13,172,496	-	-	-	(13,172,496)	-	(13,172,496)
Facilities acquisition, construction and improvement services								
		12,750	106,187	-	-	93,437	-	93,437
Operation of non-instructional services								
Student transportation services		8,574,960	-	3,094,820	-	(5,480,140)	-	(5,480,140)
Central and other support services		3,310,551	-	-	-	(3,310,551)	-	(3,310,551)
Student activities and athletics		2,702,234	137,303	148,693	-	(2,416,238)	-	(2,416,238)
Community services		252,061	-	-	-	(252,061)	-	(252,061)
Scholarships and awards		1,000	-	-	-	(1,000)	-	(1,000)
Interest on long-term debt		7,736,379	-	-	224,148	(7,512,231)	-	(7,512,231)
Unallocated depreciation		10,073,621	-	-	-	(10,073,621)	-	(10,073,621)
TOTAL GOVERNMENTAL ACTIVITIES		146,098,295	1,221,505	41,301,056	224,148	(103,351,586)	-	(103,351,586)
BUSINESS-TYPE ACTIVITIES								
Food service								
		4,399,600	1,301,845	2,864,246	-	-	(233,509)	(233,509)
TOTAL SCHOOL DISTRICT ACTIVITIES		\$ 150,497,895	\$ 2,523,350	\$ 44,165,302	\$ 224,148	(103,351,586)	(233,509)	(103,585,095)
GENERAL REVENUES								
Taxes								
Property taxes, levied for general purposes, net								
Earned income								
Public utility taxes								
Investment earnings								
Gain on sale of capital assets								
Miscellaneous income								
TOTAL GENERAL REVENUES								
102,705,477								
CHANGE IN NET POSITION								
(646, 109)								
(233, 106)								
(879, 215)								
NET POSITION AT BEGINNING OF YEAR								
(107,515,015)								
(3,147,261)								
(110,662,276)								
NET POSITION AT END OF YEAR								
-								
(3,380,367)								
-								
(111,541,491)								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								
-								

See accompanying notes to the basic financial statements.

GOVERNMENTAL FUNDS STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 17,206,763	\$ 12,382,409	\$ 236,374	\$ 29,825,546
Investments	38,228,390	-	38,927	38,267,317
Taxes receivable, net	13,498,100	-	-	13,498,100
Due from other funds	51,699	-	519	52,218
Due from other governments	2,239,397	-	-	2,239,397
Due from fiduciary funds	2,019	-	-	2,019
Other receivables	315,765	-	-	315,765
Prepaid expenditures	383,072	-	-	383,072
TOTAL ASSETS	\$ <u>71,925,205</u>	\$ <u>12,382,409</u>	\$ <u>275,820</u>	\$ <u>84,583,434</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,161,580	\$ 17,876	\$ 3,863	\$ 1,183,319
Due to other funds	519	-	-	519
Unearned revenue	96,217	-	-	96,217
Accrued salaries and benefits	13,940,385	-	-	13,940,385
Other current liabilities	157,115	-	799	157,914
TOTAL LIABILITIES	<u>15,355,816</u>	<u>17,876</u>	<u>4,662</u>	<u>15,378,354</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue, property taxes	10,737,768	-	-	10,737,768
FUND BALANCES				
Nonspendable, prepaid expenditures	383,072	-	-	383,072
Restricted	-	-	271,158	271,158
Committed	24,545,532	-	-	24,545,532
Assigned	8,510,209	12,364,533	-	20,874,742
Unassigned	12,392,808	-	-	12,392,808
TOTAL FUND BALANCES	<u>45,831,621</u>	<u>12,364,533</u>	<u>271,158</u>	<u>58,467,312</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>71,925,205</u>	\$ <u>12,382,409</u>	\$ <u>275,820</u>	\$ <u>84,583,434</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2016

TOTAL GOVERNMENTAL FUNDS BALANCES	\$ <u>58,467,312</u>
-----------------------------------	----------------------

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	12,700
Site improvements	13,507,817
Building and building improvements	250,402,457
Furniture and equipment	35,194,811
Accumulated depreciation	<u>(106,757,604)</u>
	<u>197,558,720</u>

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

Deferred amount on refunding	<u>3,290,014</u>
------------------------------	------------------

Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds

	<u>20,834,000</u>
--	-------------------

Provision for insurance reserve recorded as an expenditure in the Governmental Funds and a prepaid expense in the statement of net position.

	<u>13,547,440</u>
--	-------------------

Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

	<u>9,983,783</u>
--	------------------

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable	(108,094,730)
Accrued interest	(2,257,420)
Notes payable	(76,653,060)
Authority lease obligations	(230,732)
Capital leases	(2,320,558)
Compensated absences	(5,484,851)
Net pension liability	(204,434,000)
Other postemployment benefits	<u>(12,367,042)</u>
	<u>(411,842,393)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u><u>(108,161,124)</u></u>
---	--------------------------------

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2016

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
REVENUES				
Local sources	\$ 104,179,280	\$ 18,643	\$ 257,878	\$ 104,455,801
State sources	38,582,962	-	-	38,582,962
Federal sources	2,695,532	-	-	2,695,532
TOTAL REVENUES	145,457,774	18,643	257,878	145,734,295
EXPENDITURES				
Regular programs	51,826,104	-	-	51,826,104
Special programs	22,317,854	-	-	22,317,854
Vocational programs	2,662,152	-	-	2,662,152
Other instructional programs	2,746,808	-	-	2,746,808
Pupil personnel services	4,561,266	-	-	4,561,266
Instructional staff services	2,814,538	-	-	2,814,538
Administrative services	6,063,300	-	-	6,063,300
Pupil health services	1,972,631	-	-	1,972,631
Business services	1,133,337	-	-	1,133,337
Operation and maintenance of plant	12,390,826	-	-	12,390,826
Facilities acquisition, construction and improvement services	-	2,775,999	-	2,775,999
Student transportation services	10,112,747	-	-	10,112,747
Central and other support services	4,744,224	-	-	4,744,224
Student activities and athletics	2,410,955	-	234,106	2,645,061
Community services	249,505	-	-	249,505
Refund of prior year revenues	616,476	-	-	616,476
Debt service	18,904,584	-	-	18,904,584
Bond issuance costs	466,366	-	-	466,366
TOTAL EXPENDITURES	145,993,673	2,775,999	234,106	149,003,778
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(535,899)	(2,757,356)	23,772	(3,269,483)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	218,436	-	-	218,436
Proceeds from capital leases	1,368,844	-	-	1,368,844
Proceeds from issuance of refunding bonds	24,822,940	-	-	24,822,940
Payment to refunded bond escrow agent	(24,314,991)	-	-	(24,314,991)
Payment to sinking fund	(20,792)	-	-	(20,792)
Operating transfers in	-	4,400,000	-	4,400,000
Operating transfers out	(4,400,000)	-	-	(4,400,000)
TOTAL OTHER FINANCING SOURCES (USES)	(2,325,563)	4,400,000	-	2,074,437
NET CHANGE IN FUND BALANCES	(2,861,462)	1,642,644	23,772	(1,195,046)
FUND BALANCES AT BEGINNING OF YEAR	48,693,083	10,721,889	247,386	59,662,358
FUND BALANCES AT END OF YEAR	\$ 45,831,621	\$ 12,364,533	\$ 271,158	\$ 58,467,312

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (1,195,046)

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

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

Capital outlays	6,738,673
Depreciation	(10,073,621)
	<u>(3,334,948)</u>

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

(493,651)

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

(2,174,560)

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	286,064
Insurance provision	161,210
Loss on sale of fixed assets	(6,894)
Pension plan expense	(4,172,000)
	<u>(3,731,620)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to Governmental Funds, while the repayment of the principal of long-term debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on net position. Also, Governmental Funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of bond principal	30,622,569
Issuance of general obligation bonds	(22,702,157)
Amortization of bond discounts, premiums and refunding loss	468,867
Repayment on note principal	1,185,411
Repayment of authority lease obligations	174,734
Repayment of capital lease obligations	1,903,136
Issuance of capital lease obligations	(1,368,844)
	<u>10,283,716</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (646,109)

See accompanying notes to the basic financial statements.

PROPRIETARY FUND STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2016

	Enterprise Fund Food Service Fund
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 319,001
Due from other governments	310,951
Inventories	<u>152,779</u>
TOTAL CURRENT ASSETS	782,731
CAPITAL ASSETS, net	<u>138,596</u>
TOTAL ASSETS	<u>921,327</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pension activity	<u>455,000</u>
LIABILITIES	
Due to other funds	51,699
Accounts payable	44,308
Compensated absences	216,167
Other postemployment benefits	243,520
Long-term liabilities	
Net pension liability	<u>4,172,000</u>
TOTAL LIABILITIES	<u>4,727,694</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pension activity	<u>29,000</u>
NET POSITION	
Net investment in capital assets	138,596
Unrestricted	<u>(3,518,963)</u>
TOTAL NET POSITION	<u>\$ (3,380,367)</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2016

	Enterprise Fund <u>Food Service Fund</u>
OPERATING REVENUES	
Food service revenue	\$ <u>1,301,845</u>
OPERATING EXPENSES	
Personnel	2,587,496
Operating	1,754,635
Purchased services	38,534
Depreciation	18,935
TOTAL OPERATING EXPENSES	<u>4,399,600</u>
OPERATING LOSS	<u>(3,097,755)</u>
NONOPERATING REVENUES	
Earnings on investments	403
State sources	368,838
Federal sources	2,495,408
TOTAL NONOPERATING REVENUES	<u>2,864,649</u>
CHANGE IN NET POSITION	(233,106)
NET POSITION AT BEGINNING OF YEAR	<u>(3,147,261)</u>
NET POSITION AT END OF YEAR	\$ <u><u>(3,380,367)</u></u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2016

	Enterprise Fund Food Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 1,301,845
Cash payments to employees for services	(2,587,496)
Cash payments to suppliers for goods and services	(1,191,572)
NET CASH USED BY OPERATING ACTIVITIES	<u>(2,477,223)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State sources	368,838
Federal sources	2,019,689
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>2,388,527</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>403</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(88,293)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>407,294</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 319,001</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	\$ (3,097,755)
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation	18,935
Donated foods	291,360
Pension expense	85,000
Decrease in Inventories	43,863
Increase (decrease) in Due to other funds	178,408
Accounts payable	(35,015)
Employee benefits payable	<u>37,981</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (2,477,223)</u>
SUPPLEMENTAL DISCLOSURES	
Noncash activities	
Donated foods	\$ 291,360

See accompanying notes to the basic financial statements.

FIDUCIARY FUNDS STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	Private Purpose Trust Funds		Agency Funds		Total Fiduciary Funds
	Expendable Scholarships	Non - Expendable Scholarships	Student Activities	Concessions	
ASSETS					
Cash and cash equivalents	\$ 32,433	\$ 17,694	\$ 67,445	\$ 5,930	\$ 123,502
Investments	56,128	34,559	-	-	90,687
Due from school district	1,000	-	-	-	1,000
Other receivables	-	-	58	-	58
TOTAL ASSETS	<u>89,561</u>	<u>52,253</u>	<u>67,503</u>	<u>5,930</u>	<u>215,247</u>
LIABILITIES					
Accounts payable	-	-	12	5,930	5,942
Due to school district	-	-	3,019	-	3,019
Due to student groups	-	-	64,472	-	64,472
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>67,503</u>	<u>5,930</u>	<u>73,433</u>
NET POSITION					
Held in trust for benefits and other purposes	\$ <u>89,561</u>	\$ <u>52,253</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>141,814</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2016

	Private Purpose Trust Funds	
	Expendable Scholarships	Non- Expendable Scholarships
ADDITIONS		
Gifts and contributions	\$ 20,804	\$ -
Investment income	519	543
TOTAL ADDITIONS	21,323	543
DEDUCTIONS		
Scholarships awarded and fees paid	33,549	1,401
CHANGE IN NET POSITION	(12,226)	(858)
NET POSITION AT BEGINNING OF YEAR	101,787	53,111
NET POSITION AT END OF YEAR	\$ 89,561	\$ 52,253

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

School District

East Stroudsburg Area School District operates six elementary schools, two intermediate schools and two high schools in Monroe and Pike Counties, Pennsylvania. The School District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. East Stroudsburg Area School District is a unit established, organized and empowered by the Commonwealth of Pennsylvania for the express purpose of carrying out, on the local level, the Commonwealth's obligation to public education, as established by the constitution of the Commonwealth and by the School Law Code of the same (Article II; Act 150, July 8, 1968). As specified under the School Law Code of the Commonwealth of Pennsylvania, this and all other school districts of the state "shall be and hereby are vested as, bodies corporate, with all necessary powers to carry out the provisions of this act" (Article II, Section 211).

Board of School Directors

The public school system of the Commonwealth shall be administered by a board of school directors, to be elected or appointed, as hereinafter provided. At each election of school directors, each qualified voter shall be entitled to cast one vote for each school director to be elected. The School District is governed by a board of nine School Directors who are residents of the School District and who are elected every two years, on a staggered basis, for a four-year term. The Board of School Directors has the power and duty to establish, equip, furnish and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person, residing in such district, between the ages of 6 and 21 years, who may attend. In order to establish, enlarge, equip, furnish, operate and maintain any schools herein provided, or to pay any school's indebtedness which the School District is required to pay, or to pay any indebtedness that may at any time hereafter be created by the School District, the Board of School Directors is vested with all the necessary authority and power annually to levy and collect the necessary taxes required and granted by the legislature, in addition to the annual state appropriation, and is vested with all necessary power and authority to comply with and carry out any or all of the provisions of the Public School Code of 1949.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administration

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

The School District's Business Manager, recommended by the Superintendent and appointed by the Board of School Directors, shall supervise and coordinate all business aspects of the School District. In this capacity, the Business Manager shall be responsible to ensure that all work accomplished by him or by persons under his supervision, is in the best interests of the School District. The Business Manager is directly responsible to the Superintendent.

Reporting Entity

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

Joint Ventures

Monroe Career & Technical Institute (MCTI) is a separate entity. It was organized by the four public school districts in Monroe County to provide services in the county. Each of the public school districts appoints three members to serve on the joint operating committee, and each has an ongoing financial responsibility to fund MCTI.

Colonial Intermediate Unit #20 (CIU) is a separate legal entity. It was organized by the constituent school districts in Monroe, Pike and Northampton Counties to provide special education services to the school districts. Each member school district appoints one member to serve on the Board of Directors of the CIU. The School District contracts with the CIU to provide special education services for District students.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation and Accounting

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for Fiduciary Funds. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School District and for each function or program of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the School District.

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Trust Funds are reported using the economic resources measurement focus.

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

Fund Accounting

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

Governmental Funds

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Proprietary Fund

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

Fiduciary Funds

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

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

Cash and Cash Equivalents

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

Investments

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Short-Term Interfund Receivables/Payables

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

Inventories

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

Prepaid Expenses

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

Capital Assets

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

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

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

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

Provision for Insurance Reserve

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

In the fund financial statements, Governmental Funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated Absences

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

Deferred Outflows/Inflows of Resources

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Committed** - Amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Board of Directors) and do not lapse at year-end. To be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint.
- **Assigned** - Amounts the School District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority. The School District has delegated such authority to the Business Manager.
- **Unassigned** - Amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

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

NOTE B - CASH AND INVESTMENTS

Cash

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. As of June 30, 2016, the School District's bank balance of \$31,108,668 was exposed to custodial credit risk as follows:

FDIC insured	\$ 500,000
Uninsured and collateral held by pledging bank's trust department not in the School District's name	11,110,194
Uninsured and uncollateralized	19,498,474
	<u>\$ 31,108,668</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE B - CASH AND INVESTMENTS (continued)

Investments

As of June 30, 2016, 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	\$ 38,228,390	\$ 38,210,384	\$ 18,006
Certificates of deposit	129,614	-	129,614
	<u>\$ 38,358,004</u>	<u>\$ 38,210,384</u>	<u>\$ 147,620</u>

A portion of the School District's investments is in the PSDLAF and PLGIT programs, of which are funds similar to mutual funds. GASB Statement No. 3, Paragraph 69, provides that certain types of cash and investments, such as cash investments in a State Treasurer's investment pool or mutual fund, cannot be assigned a credit risk category because the government does not own specific securities. Therefore, the PSDLAF and PLGIT cash investments included in these statements will not be assigned a credit risk category. The carrying amount of these investments at June 30, 2016, is \$38,228,390. 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, 2016, 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. There are no withdrawal restrictions on these investments.

Certificates of deposit held by banks of \$129,614 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, 2016.

Concentration of Credit Risk - As of June 30, 2016, the School District's investments in certificates of deposits did not exceed 5% of the School District's total investments.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE C - TAXES - REAL ESTATE AND OTHER

The School Board is authorized by state law to levy property taxes for School District operations, capital improvements and debt service. Property taxes are based on assessed values of all taxable property within the School District. Taxable real property was assessed at \$636,630,240, combined for Monroe County \$439,487,110, and Pike County for \$197,143,130. The tax rate for the year was \$123.42 mills per \$1,000 of assessed valuation for Pike County and \$179.37 mills per \$1,000 of assessed valuation for Monroe County.

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

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

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

NOTE D - RECEIVABLES

Receivables at June 30, 2016, consisted of taxes, other revenue and intergovernmental grants and entitlements. The real estate taxes receivable account represents real estate transfer taxes and prior year uncollected tax levies. All receivables are considered fully collectible due to the ability to lien property for the nonpayment of taxes, the stable condition of state programs and the current year guarantee of federal funds.

A summary of receivables by fund is as follows:

	General Fund	Food Service Fund
Real estate taxes	\$ 13,401,203	\$ -
Earned income taxes	12,586	-
Local service taxes	507	-
Transfer taxes	83,804	-
Federal subsidies	554,154	267,836
State subsidies	1,589,440	43,115
Other governments	95,803	-
Other revenue	315,765	-
	<u>\$ 16,053,262</u>	<u>\$ 310,951</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2016, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Fund	\$ 51,699
Special Revenue Fund	General Fund	519
		<u>\$ 52,218</u>

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

Interfund Transfers

The School District typically transfers funds from the General Fund to the Capital Projects Fund to pay for improvements and capital acquisitions.

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Capital Projects Fund	General Fund	\$ <u>4,400,000</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE F - CAPITAL ASSETS

Capital assets balances and activity for the year ending June 30, 2016, 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	4,558,357	2,630,412	(7,176,069)	12,700
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	9,756,896	2,630,412	(7,176,069)	5,211,239
Capital assets being depreciated				
Site improvements	11,411,178	2,096,639	-	13,507,817
Buildings and building improvements	244,789,014	5,613,443	-	250,402,457
Furniture and equipment	31,743,575	3,574,248	(123,012)	35,194,811
TOTAL CAPITAL ASSETS BEING DEPRECIATED	287,943,767	11,284,330	(123,012)	299,105,085
Accumulated depreciation				
Site improvements	(7,639,528)	(524,259)	-	(8,163,787)
Buildings and building improvements	(70,388,714)	(6,266,383)	-	(76,655,097)
Furniture and equipment	(18,771,859)	(3,282,979)	116,118	(21,938,720)
TOTAL ACCUMULATED DEPRECIATION	(96,800,101)	(10,073,621)	116,118	(106,757,604)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	191,143,666	1,210,709	(6,894)	192,347,481
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	200,900,562	3,841,121	(7,182,963)	197,558,720
BUSINESS-TYPE ACTIVITIES				
Capital assets being depreciated				
Machinery and equipment	452,755	-	-	452,755
Accumulated depreciation	(295,224)	(18,935)	-	(314,159)
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, net	157,531	(18,935)	-	138,596
CAPITAL ASSETS, net	\$ 201,058,093	\$ 3,822,186	\$ (7,182,963)	\$ 197,697,316

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT

Descriptions of debt outstanding as of June 30, 2016, are as follows:

General Obligation Notes - Series 1998

The School District incurred general obligation notes for \$10,000,000 on January 2, 1998. Proceeds of the notes were used for general construction costs and to pay the costs of issuing the notes. The notes mature from June 1, 1998 to June 1, 2018. Interest rates are variable based on market rates.

General Obligation Notes - Series 1999

The School District incurred general obligation notes for \$7,000,000 on April 14, 1999. Proceeds of the notes were used for general construction costs and to pay the costs of issuing the notes. The notes mature from December 1, 2000 to December 1, 2019. Interest rates are variable based on market rates.

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 Notes - Series 2007

The School District issued \$81,130,000 General Obligation Notes, Series of 2007, on August 15, 2007. Proceeds of the notes will be used: (1) to currently refund the School District's outstanding General Obligation Bonds, Series A of 1998, outstanding in the aggregate principal amount of \$20,810,000; (2) to advance refund the School District's outstanding General Obligation Bonds, Series of 2003A, outstanding in the aggregate principal amount of \$9,990,000; (3) to currently refund a portion of the School District's outstanding General Obligation Bonds, Series of 2003, outstanding in the aggregate principal amount of \$9,745,000; (4) to advance refund a portion of the School District's outstanding General Obligation Bonds, Series of 2004, outstanding in the aggregate principal amount of \$9,990,000; (5) to advance refund the School District's outstanding General Obligation Bonds, Series of 2007, outstanding in the aggregate principal amount of \$39,000,000; and (6) to pay the costs of issuing the notes. The notes mature from September 1, 2007 to September 1, 2039. Interest rates vary from 3.70% to 5.00%.

General Obligation Bonds - Series 2007A

The School District issued \$37,500,000 General Obligation Bonds, Series A of 2007, on November 1, 2007. Proceeds of the bonds were used to provide additional funds for designing, acquiring, constructing, equipping and furnishing additions, alterations and renovations to the High School South and other capital improvements to facilities owned and operated by the School District, to capitalize a portion of the interest on the bonds and to pay the costs of issuing the bonds. The bonds mature from September 1, 2009 to September 1, 2027. Interest rate is 7.75%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Bonds - Series 2008

The School District issued \$32,320,000 General Obligation Bonds, Series of 2008, on April 15, 2009. Proceeds of the bonds were used to provide additional funds for designing, acquiring, constructing, equipping and furnishing additions, alterations and renovations to the Middle Smithfield Elementary School, to provide for the acquisition of real estate, and other capital improvements to facilities owned and operated by the School District, to capitalize a portion of the interest on the bonds and to pay the costs of issuing the bonds. The bonds mature from September 1, 2010 to September 1, 2029. Interest rates vary from 4.00% to 5.00%.

General Obligation Bonds 2010A Issue - Qualified School Construction Bond

The School District issued \$1,220,000 General Obligation Bonds, Series A of 2010, on October 6, 2010. Proceeds of the bond issue will be used to provide funds for the J.T. Lambert roof replacement. The bonds mature on September 1, 2027. Interest rate is 5.00%.

General Obligation Bonds - Series 2010A

The School District issued \$9,685,000 General Obligation Bonds, Series A of 2010, on August 23, 2010. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series A of 2005, and to pay related costs and expenses, including the costs of issuing the bonds. The bonds mature from November 5, 2010 to November 15, 2019. Interest rate is 2.36%.

General Obligation Bonds - Series 2011

The School District issued \$6,860,000 General Obligation Bonds, Series of 2011, on June 20, 2011. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series of 2006, and to pay related costs and expenses, including the costs of issuing the 2011 bonds. The bonds mature from May 15, 2012 to November 15, 2019. Interest rate is 3.01%.

General Obligation Bonds - Series 2011A

The School District issued \$2,500,000 General Obligation Bonds, Series A of 2011, on June 20, 2011. Proceeds of this bond issue will be used to provide funds for energy improvements and upgrades to Resica Elementary School and other miscellaneous capital expenditures of the School District and to pay the related costs and expenses, including the costs of issuing the 2011A bonds. The bonds mature from May 15, 2012 to November 15, 2031. Interest rate is 3.01%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

Qualified Zone Academy Bonds, Series 2011

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

General Obligation Bonds - Series of 2012

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

General Obligation Bonds - Series A of 2012

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

General Obligation Bonds - Series of 2013

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

General Obligation Bonds - Series of 2014

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Bonds - Series A of 2014

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

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

General Obligation Bonds - Series AA of 2014

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

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

General Obligation Bonds - Series of 2015

On August 26, 2015, the School District issued \$8,640,000 General Obligation Bonds, Series of 2015. Proceeds of this bond issue will be used to advance refund a portion of the School District's outstanding General Obligation Bonds, Series A of 2007, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2024 at varying interest rates. The refunding resulted in an economic gain of \$1,141,000.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,239,007. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Bonds - Series A of 2015

On October 8, 2015, the School District issued \$6,163,000 General Obligation Bonds, Series A of 2015. Proceeds of this bond issue will be used to refund the School District's outstanding General Obligation Bonds, Series A of 2010, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2019 at varying interest rates. The refunding resulted in an economic gain of \$49,654.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$57,248. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

General Obligation Bonds - Series of 2016

On June 22, 2016, the School District issued \$9,500,000 General Obligation Bonds, Series of 2016. Proceeds of this bond issue will be used to advance refund the School District's outstanding General Obligation Bonds, Series of 2008, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2030 at varying interest rates. The refunding resulted in an economic gain of \$977,943.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,339,306. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 10,442,959	\$ 7,593,046	\$ 18,036,005
2018	10,653,365	7,412,531	18,065,896
2019	10,920,264	7,109,478	18,029,742
2020	11,068,095	6,721,732	17,789,827
2021	11,494,688	6,187,842	17,682,530
2022 to 2026	64,737,654	21,579,763	86,317,417
2027 to 2031	62,631,886	4,733,285	67,365,171
2032 to 2036	195,000	10,909	205,909
2037 to 2040	20,000	1,881	21,881
	<u>\$ 182,163,911</u>	<u>\$ 61,350,467</u>	<u>\$ 243,514,378</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

Authority Lease

The School District is named as a lessee, along with the Monroe Career & Technical Institute and the three other member school districts, of the Monroe Career & Technical Institute in a lease agreement with the Monroe County Area Vocational-Technical School Authority. The original liability of \$2,261,218 was computed by using the estimated sharing fraction against the outstanding principal on the Guaranteed School Revenue Bonds, Series of 1996 and Series of 2001, issued by the Authority. The sharing fraction fluctuates annually and is computed on a two-factor formula based on the school district's pro rata share of the market value of real estate and the average daily membership of the student body. The school districts are billed annually.

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ <u>230,732</u>	\$ <u>4,013</u>	\$ <u>234,745</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 from Apple, HP and Cisco. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Computer equipment	\$ 10,410,756
Accumulated depreciation	<u>(6,897,458)</u>
	\$ <u>3,513,298</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE G - LONG-TERM DEBT (Continued)

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2016, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2017	\$ 1,268,805
2018	740,211
2019	280,371
2020	99,037
Amount representing interest	<u>(67,866)</u>
 PRESENT VALUE OF MINIMUM LEASE PAYMENTS	 \$ <u><u>2,320,558</u></u>

Defeased Debt

The School District has advance-refunded various bond issues by creating separate irrevocable trust funds containing U.S. Government securities or securities collateralized by U.S. Government securities. The securities and earnings thereon are considered sufficient to fully service the bonds until they are called or mature. For financial reporting purposes, the bonds are considered defeased and the liability for those bonds has been removed from the accounts of the School District. As of June 30, 2016, the School District has defeased debt outstanding of \$61,975,000.

Debt Payments

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE H - CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions/ Refundings	Reductions/ Maturities	Balance June 30, 2016	Amount Due Within One Year
GOVERNMENTAL ACTIVITIES					
GENERAL OBLIGATION NOTES					
Series of 1998	\$ 2,270,000	\$ -	\$ (715,000)	\$ 1,555,000	\$ 755,000
Series of 1999	1,885,000	-	(445,000)	1,440,000	460,000
Series of 2006	498,471	-	(20,411)	478,060	24,123
Series of 2007	73,185,000	-	(5,000)	73,180,000	5,000
TOTAL GENERAL OBLIGATION NOTES	77,838,471	-	(1,185,411)	76,653,060	1,244,123
GENERAL OBLIGATION BONDS					
Series A of 2007	15,350,000	(7,600,000)	(1,600,000)	6,150,000	1,650,000
Series of 2008	32,295,000	(8,590,000)	(5,000)	23,700,000	5,000
Series of 2010 QSCB	987,188	-	(68,437)	918,751	75,937
Series A of 2010	6,025,000	(6,025,000)	-	-	-
Series of 2011	4,510,000	-	(700,000)	3,810,000	720,000
Series A of 2011	2,195,000	-	(105,000)	2,090,000	110,000
Series D of 2011 QZAB	437,500	-	(26,132)	411,368	29,167
Series of 2012	7,480,000	-	(1,230,000)	6,250,000	2,280,000
Series A of 2012	2,205,000	-	(100,000)	2,105,000	105,000
Series of 2013	7,670,000	-	(235,000)	7,435,000	195,000
Series of 2014	16,350,000	-	(2,209,000)	14,141,000	1,639,000
Series A of 2014	8,455,000	-	(135,000)	8,320,000	5,000
Series AA of 2014	7,640,000	-	(45,000)	7,595,000	210,000
Series of 2015	-	8,640,000	(445,000)	8,195,000	205,000
Series A of 2015	-	6,163,000	(1,504,000)	4,659,000	1,524,000
Series of 2016	-	9,500,000	-	9,500,000	195,000
TOTAL GENERAL OBLIGATION BONDS	111,599,688	2,088,000	(8,407,569)	105,280,119	8,948,104
Deferred amounts					
Issuance premium	4,393,550	519,940	(2,098,879)	2,814,611	-
TOTAL DEFERRED AMOUNTS	4,393,550	519,940	(2,098,879)	2,814,611	-
TOTAL GENERAL OBLIGATION BONDS, net	115,993,238	2,607,940	(10,506,448)	108,094,730	8,948,104
VO-TECH AUTHORITY LEASE	405,466	-	(174,734)	230,732	230,732
CAPITAL LEASES	2,854,850	1,368,844	(1,903,136)	2,320,558	1,222,059
COMPENSATED ABSENCES	4,997,901	486,950	-	5,484,851	-
NET PENSION LIABILITY	183,356,000	21,078,000	-	204,434,000	-
OTHER POSTEMPLOYMENT BENEFITS	10,679,432	2,624,700	(937,090)	12,367,042	-
	\$ 396,125,358	\$ 28,166,434	\$ (14,706,819)	\$ 409,584,973	\$ 11,645,018

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE H - CHANGES IN LONG-TERM LIABILITIES (Continued)

	Balance July 1, 2015	Additions/ Refundings	Reductions/ Maturities	Balance June 30, 2016	Amount Due Within One Year
BUSINESS-TYPE ACTIVITIES					
COMPENSATED ABSENCES	\$ 203,039	\$ 13,128	\$ -	\$ 216,167	\$ -
NET PENSION LIABILITY	3,742,000	430,000	-	4,172,000	-
OTHER POSTEMPLOYMENT BENEFITS	218,667	30,619	(5,766)	243,520	-
	<u>\$ 4,163,706</u>	<u>\$ 473,747</u>	<u>\$ (5,766)</u>	<u>\$ 4,631,687</u>	<u>\$ -</u>

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

General Fund

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

At June 30, 2016, deferred inflow of resources consisted of delinquent taxes receivable of \$10,737,768.

NOTE J - PENSION PLAN

Summary of Significant Accounting Policies

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

General Information About the Pension Plan

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

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

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

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

Contributions

Members Contributions

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

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

Employer Contributions

The School District's contractually required contribution rate for the fiscal year ended June 30, 2016, was 25.0% of covered payroll, actuarially determined as an amount that, when combined with employee contributions is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the plan from the School District were \$15,775,000 for the year ended June 30, 2016.

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

At June 30, 2016, the School District reported a liability of \$208,606,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2014 to June 30, 2015. The School District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2015, the School District's proportion was 0.4816%, which was an increase of 0.0089% from its proportion measured as of June 30, 2014.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

For the year ended June 30, 2016, the School District recognized pension expense of \$4,257,000. At June 30, 2016, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
GOVERNMENTAL ACTIVITIES		
Difference between expected and actual experience	\$ -	\$ 844,000
Net difference between projected and actual investment earnings	-	414,000
Changes in proportions	6,664,000	-
Difference between employer contributions and proportionate share of total contributions	141,000	172,000
Contributions subsequent to the measurement date	<u>15,459,000</u>	<u>-</u>
	<u>\$ 22,264,000</u>	<u>\$ 1,430,000</u>
BUSINESS-TYPE ACTIVITIES		
Difference between expected and actual experience	\$ -	\$ 17,000
Net difference between projected and actual investment earnings	-	8,000
Changes in proportions	136,000	-
Difference between employer contributions and proportionate share of total contributions	3,000	4,000
Contributions subsequent to the measurement date	<u>316,000</u>	<u>-</u>
	<u>\$ 455,000</u>	<u>\$ 29,000</u>

\$15,775,000 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the new pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2017	\$ 783,000	\$ 16,000
2018	783,000	16,000
2019	783,000	16,000
2020	<u>3,026,000</u>	<u>62,000</u>
	<u>\$ 5,375,000</u>	<u>\$ 110,000</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

Actuarial Assumptions - The total pension liability as of June 30, 2015, was determined by rolling forward the System's total pension liability as of the June 30, 2014 actuarial valuation to June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2014 valuation were based on the experience study that was performed for the five-year period ending June 30, 2010. The recommended assumption changes based on this experience study were adopted by the Board at its March 11, 2011 Board meeting and were effective beginning with the June 30, 2011 actuarial valuation.

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public markets global equity	22.5%	4.8%
Private markets (equity)	15.0%	6.6%
Private real estate	12.0%	4.5%
Global fixed income	7.5%	2.4%
U.S. long treasuries	3.0%	1.4%
TIPS	12.0%	1.1%
High yield bonds	6.0%	3.3%
Cash	3.0%	0.7%
Absolute return	10.0%	4.9%
Risk parity	10.0%	3.7%
MLPs/Infrastructure	5.0%	5.2%
Commodities	8.0%	3.1%
Financing (LIBOR)	-14.0%	1.1%
	<u>100.0%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2015.

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE J - PENSION PLAN (Continued)

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

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
School District's proportionate share of the net pension liability	\$ 257,128,000	\$ 208,606,000	\$ 167,824,000

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

NOTE K - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

Annual OPEB Cost and Net OPEB Obligation

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE K - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

Normal cost	\$ 1,418,227
Amortization of unfunded actuarial accrued liability	1,415,728
ANNUAL REQUIRED CONTRIBUTION (ARC)	2,833,955
Interest on net OPEB obligation	490,414
Adjustment to ARC	(669,050)
ANNUAL OPEB EXPENSE	2,655,319
Net OPEB contributions during the year	(942,856)
INCREASE IN NET OPEB OBLIGATION	1,712,463
Net OPEB obligation at beginning of year	10,898,099
NET OPEB OBLIGATION AT END OF YEAR	\$ 12,610,562

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

Funded Status and Funding Progress

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE K - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Methods and Assumptions

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

In the July 1, 2014 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 6.5% initially, reduced by increments of 0.5% per year to 5.5% in 2016. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2016, was 27 years.

NOTE L - CONTINGENCIES AND COMMITMENTS

Grant Programs

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

NOTE M - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs. There were no significant reductions in insurance coverages in the 2015-2016 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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE M - 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, 2016.

NOTE N - FUND BALANCES

As of June 30, 2016, fund balances are composed of the following:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Nonspendable				
Prepaid expenses	\$ 383,072	\$ -	\$ -	\$ 383,072
Restricted				
Student activities	-	-	271,158	271,158
Committed				
Future retirement benefits	18,545,532	-	-	18,545,532
Future healthcare costs	6,000,000	-	-	6,000,000
Assigned				
Capital projects	-	12,364,533	-	12,364,533
Student athletics	21,924	-	-	21,924
Future budget expenditures	8,488,285	-	-	8,488,285
Unassigned	12,392,808	-	-	12,392,808
TOTAL FUND BALANCE	\$ 45,831,621	\$ 12,364,533	\$ 271,158	\$ 58,467,312

NOTE O - SUBSEQUENT EVENTS

In September 2016, the School District entered into a Bond Modification Agreement for its General Obligation Debt, Series 2013. The Bond Modification Agreement provides an interest rate amendment to read 3.11% per annum to and including September 22, 2016 and thereafter 1.99% per annum through the final maturity of September 2027. The principal payment schedule was not amended.

In August 2016, the School District issued \$5,765,000 of General Obligation Bonds, Series A of 2016. The proceeds from the bond issuance were used to refund the School District's existing General Obligation Bonds Series of 2011, Series A of 2011 and to pay related costs and expenses, including the costs of issuing the bonds.

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

REQUIRED SUPPLEMENTARY INFORMATION

EAST STROUDSBURG AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	(GAAP Basis)	Final Budget Positive (Negative)
REVENUES				
Local sources	\$ 103,280,369	\$ 103,280,369	\$ 104,179,280	\$ 898,911
State sources	37,693,048	37,693,048	38,582,962	889,914
Federal sources	2,801,707	2,801,707	2,695,532	(106,175)
TOTAL REVENUES	143,775,124	143,775,124	145,457,774	1,682,650
EXPENDITURES				
Regular programs	53,604,267	51,858,627	51,826,104	32,523
Special programs	22,932,024	22,396,521	22,317,854	78,667
Vocational programs	2,743,226	2,670,438	2,662,152	8,286
Other instructional programs	2,664,058	2,826,778	2,746,808	79,970
Pupil personnel services	4,534,026	4,684,207	4,561,266	122,941
Instructional staff services	3,053,880	3,142,883	2,814,538	328,345
Administrative services	5,899,194	6,457,530	6,063,300	394,230
Pupil health services	2,041,237	2,041,414	1,972,631	68,783
Business services	1,168,759	1,194,324	1,133,337	60,987
Operation and maintenance of plant	13,032,198	12,629,748	12,390,826	238,922
Student transportation services	10,534,576	10,246,262	10,112,747	133,515
Central and other support services	5,660,131	4,766,588	4,744,224	22,364
Student activities and athletics	2,589,862	2,584,927	2,410,955	173,972
Community services	180,970	250,834	249,505	1,329
Refund of prior year revenues	-	-	616,476	(616,476)
Debt service	19,724,993	22,962,320	18,904,584	4,057,736
Bond issuance costs	-	-	466,366	(466,366)
TOTAL EXPENDITURES	150,363,401	150,713,401	145,993,673	4,719,728
DEFICIENCY OF REVENUES OVER EXPENDITURES	(6,588,277)	(6,938,277)	(535,899)	6,402,378
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	218,436	218,436
Proceeds from capital leases	2,263,377	2,263,377	1,368,844	(894,533)
Proceeds from issuance of refunding bonds	-	-	24,822,940	24,822,940
Payment to refunded bond escrow agent	-	-	(24,314,991)	(24,314,991)
Payment to sinking fund	-	-	(20,792)	(20,792)
Transfer out	-	-	(4,400,000)	(4,400,000)
Budgetary reserve	(350,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,913,377	2,263,377	(2,325,563)	(4,588,940)
NET CHANGE IN FUND BALANCE	(4,674,900)	(4,674,900)	(2,861,462)	1,813,438
FUND BALANCE AT BEGINNING OF YEAR	48,693,083	48,693,083	48,693,083	-
FUND BALANCE AT END OF YEAR	\$ 44,018,183	\$ 44,018,183	\$ 45,831,621	\$ 1,813,438

See accompanying note to the budgetary comparison schedule.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTE TO THE BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2016

NOTE A - BUDGETARY INFORMATION

An operating budget is adopted prior to the beginning of each year for the General Fund on a basis consistent with generally accepted accounting principles. The General Fund is the only fund for which a budget is legally required.

The Pennsylvania School Code dictates specific procedures relative to adoption of the School District's budget and reporting of its financial statements, specifically:

- The School District, before levying annual school taxes, is required to prepare an operating budget for the succeeding fiscal year.
- The School District is required to publish notice by advertisement, at least once in two newspapers of general circulation in the municipality in which it is located and within 15 days of final action, that the proposed budget has been prepared and is available for public inspection at the administrative office of the School District.
- Notice that public hearings will be held on the proposed operating budget must be included in the advertisement; such hearings are required to be scheduled at least ten days prior to when final action on adoption is taken by the Board.

Legal budgetary control is maintained at the sub-function/major object level. The Pennsylvania School Code allows the Board to make budgetary transfers between major function and major object code only within the last nine months of the fiscal year, unless there is a two-thirds majority of the Board approving the transfer. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at or below the level of budgetary control and includes the effect of approved budget amendments.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the Pennsylvania Department of Education's 2028 Report when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2015-2016 budget transfers.

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

	<u>2016</u>	<u>2015</u>
SCHOOL DISTRICT'S PROPORTION OF THE NET PENSION LIABILITY (ASSET)	<u>0.4816%</u>	<u>0.4727%</u>
SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)	\$ <u>208,606,000</u>	\$ <u>187,098,000</u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	\$ <u>61,968,592</u>	\$ <u>60,318,006</u>
SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) AS A PERCENTAGE OF ITS COVERED-EMPLOYEE PAYROLL	<u>336.63%</u>	<u>310.19%</u>
THE PLAN'S FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>45.64%</u>	<u>57.24%</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF THE SCHOOL DISTRICT'S CONTRIBUTIONS
LAST TWO FISCAL YEARS

	<u>2016</u>	<u>2015</u>
CONTRACTUALLY REQUIRED CONTRIBUTION	\$ 15,775,000	\$ 12,215,000
CONTRIBUTIONS IN RELATION TO THE CONTRACTUALLY REQUIRED CONTRIBUTION	<u>15,775,000</u>	<u>12,215,000</u>
CONTRIBUTION (EXCESS) DEFICIENCY	\$ <u>-</u>	\$ <u>-</u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	\$ <u>63,100,000</u>	\$ <u>59,585,366</u>
CONTRIBUTIONS AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u>25.00%</u>	<u>20.50%</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
POSTEMPLOYMENT BENEFITS OTHER THAN
PENSION FUNDING PROGRESS
YEAR ENDED JUNE 30, 2016

SCHEDULE OF FUNDING PROGRESS

Valuation Date July 1,	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability (AAL)	(c) Unfunded AAL (UAAL) (b)-(a)	(d) Funded Ratio (a)/(b)	(e) Covered Payroll	(f) UAAL as a Percentage of Covered Payroll (c)/(e)
2010	\$ -	\$ 14,676,869	\$ 14,676,869	0%	\$ 54,168,712	27.09%
2012	-	20,034,463	20,034,463	0%	54,941,894	36.46%
2014	-	23,060,651	23,060,651	0%	53,772,116	42.89%

***Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of East Stroudsburg Area School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the East Stroudsburg Area School District's basic financial statements, and have issued our report thereon dated _____.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Oaks, Pennsylvania

***Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of
Federal Awards in Accordance With the Uniform Guidance***

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

Report on Compliance for Each Major Federal Program

We have audited the East Stroudsburg Area School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the East Stroudsburg Area School District's major federal programs for the year ended June 30, 2016. The East Stroudsburg Area School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of East Stroudsburg Area School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 East Stroudsburg Area School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the East Stroudsburg Area School District's compliance.

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

Opinion on Each Major Federal Program

In our opinion, the East Stroudsburg Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the East Stroudsburg Area School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Stroudsburg Area School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 East Stroudsburg Area School District's internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required By the Uniform Guidance

We have audited 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 as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the East Stroudsburg Area School District's basic financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

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.

Oaks, Pennsylvania

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

EAST STROUDSBURG AREA SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2015	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue at June 30, 2016	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION										
Impact Aid	84.041	N/A	July 1, 2015 to June 30, 2016	\$ 506,753	\$ 506,753	\$ -	\$ 506,753	\$ 506,753	\$ -	\$ -
Passed through the Pennsylvania Department of Education										
Title I	84.010	013-080129	July 1, 2014 to September 30, 2015	1,365,637	437,558	110,464	327,094	327,094	-	-
Title I	84.010	013-080129	July 1, 2015 to September 30, 2016	1,457,341	974,263	-	929,514	929,514	(44,749)	-
TOTAL TITLE I					1,411,821	110,464	1,256,608	1,256,608	(44,749)	-
Title II, Improving Teacher Quality 14-15	84.367	020-140129	July 1, 2014 to September 30, 2015	197,732	52,517	39,050	13,467	13,467	-	-
Title II, Improving Teacher Quality 15-16	84.367	020-140129	July 1, 2015 to September 30, 2016	197,445	145,005	-	170,045	170,045	25,040	-
TOTAL TITLE II					197,522	39,050	183,512	183,512	25,040	-
Title III, Language Instruction 14-15	84.365	010-140129	July 1, 2014 to September 30, 2015	29,085	5,817	5,817	-	-	-	-
Title III, Language Instruction 15-16	84.365	010-140129	July 1, 2015 to September 30, 2016	32,994	24,196	-	24,007	24,007	(189)	-
TOTAL TITLE III					30,013	5,817	24,007	24,007	(189)	-
Keystone to Opportunity	84.371	143-130129	October 1, 2014 to September 30, 2015	228,585	19,048	(45,146)	64,194	64,194	-	-
Keystone to Opportunity	84.371	143-130129	October 1, 2015 to September 30, 2016	240,014	200,012	-	150,725	150,725	(49,287)	-
TOTAL CFDA 84.371					219,060	(45,146)	214,919	214,919	(49,287)	-
Public Welfare Access	93.778	N/A	July 1, 2014 to September 30, 2015	107,037	20,055	20,055	-	-	-	-
Public Welfare Access	93.778	N/A	July 1, 2015 to September 30, 2016	74,800	50,029	-	95,949	95,949	45,920	-
TOTAL CFDA 93.778					70,084	20,055	95,949	95,949	45,920	-
SUBTOTAL FORWARD					\$ 2,435,253	\$ 130,240	\$ 2,281,748	\$ 2,281,748	\$ (23,265)	\$ -

EAST STROUDSBURG AREA SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2015	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue at June 30, 2016	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION										
SUBTOTAL FORWARDED					\$ 2,435,253	\$ 130,240	\$ 2,281,748	\$ 2,281,748	\$ (23,265)	\$ -
Passed through the Colonial Intermediate Unit										
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2014 to June 30, 2015	1,133,116	436,111	436,111	-	-	-	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2015 to June 30, 2016	981,342	870,823	-	981,342	981,342	110,519	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2015 to June 30, 2016	3,807	3,807	-	3,807	3,807	-	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2015 to June 30, 2016	4,500	-	-	4,500	4,500	4,500	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2015 to June 30, 2016	10,000	-	-	10,000	10,000	10,000	-
School Based Behavioral Health	84.027	N/A	July 1, 2015 to June 30, 2016	10,000	-	-	10,000	10,000	10,000	-
TOTAL SPECIAL EDUCATION CLUSTER										
Old Dominion University Research Foundation	84.411A	N/A	July 1, 2015 to June 30, 2016	12,000	1,310,741	436,111	1,009,649	1,009,649	135,019	-
Race to the Top	84.413A	N/A	July 1, 2014 to June 30, 2015	68,226	2,058	10,306	1,694	1,694	12,000	-
TOTAL U.S. DEPARTMENT OF EDUCATION										
U.S. DEPARTMENT OF AGRICULTURE										
Passed through the Pennsylvania Department of Education										
National School Breakfast Program 15-16	10.553	365-367	July 1, 2015 to June 30, 2016	N/A	513,348	26,562	559,358	559,358	72,572	-
National School Lunch Program 15-16	10.555	362	July 1, 2015 to June 30, 2016	N/A	1,523,186	73,761	1,644,689	1,644,689	195,264	-
U.S.D.A. Donated Commodities	10.555	N/A	July 1, 2015 to June 30, 2016	N/A	243,577	(148,304)	291,359	291,359	(100,522)	-
TOTAL CHILD NUTRITION CLUSTER										
TOTAL U.S. DEPARTMENT OF AGRICULTURE										
TOTAL FEDERAL AWARDS					\$ 6,028,163	\$ 528,676	\$ 5,792,789	\$ 5,792,789	\$ 293,302	\$ -

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

NOTE A - ORGANIZATION AND SCOPE

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

NOTE B - BASIS OF ACCOUNTING

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

NOTE C - DONATED FOOD

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

NOTE D - PROGRAM DISCLOSURES

U.S. Department of Education

Funds passed through the Pennsylvania Department of Education under Title I are used primarily to provide education to economically disadvantaged children. Funds received under other grants are used to support instructional programs.

U.S. Department of Agriculture

Funds passed through the Pennsylvania Departments of Education and Agriculture are used to provide nutritional meals to economically disadvantaged children.

NOTE E - INDIRECT COST RATES

The School District has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Internal control over financial reporting:

Significant deficiencies identified: **No**

Significant deficiencies identified that are considered to be material weaknesses: **No**

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

Federal Awards

Internal control over major programs:

Significant deficiencies identified: **No**

Significant deficiencies identified that are considered to be material weaknesses: **No**

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Grant Guidance: **No**

Identification of major programs:

<u>Program</u>	<u>CFDA</u>
Child Nutrition Cluster	10.553, 10.555

The threshold used for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low-risk auditee: **No**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

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

None.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2016

None.

DRAFT

EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE AND PIKE COUNTIES, PENNSYLVANIA
REVISED RESOLUTION OF THE BOARD OF EDUCATION

A RESOLUTION providing property tax rebates for each calendar year to certain senior citizens, widows, widowers and disabled persons with fixed and limited incomes; establishing uniform standards and qualifications for eligibility to receive a rebate; and providing penalties for fraudulent claims.

WHEREAS, the Board of Education of the East Stroudsburg Area School District recognizes the economic plight of certain senior citizens, widows, widowers and disabled persons with fixed and limited incomes who are faced with rising living costs and increasing tax and inflation cost burdens which threaten their homesteads and self-sufficiency; and

WHEREAS, the Board of Education considers it to be a matter of sound public policy to make special provisions for property tax rebates to that class of senior citizens, widows, widowers and disabled persons who are real property taxpayers and who are without adequate means of support to enable them to remain in peaceable possession of their homes and to relieve their economic burden.

NOW, THEREFORE, the Board of Education of the East Stroudsburg Area School District of Monroe and Pike Counties, Pennsylvania, hereby adopts the following Resolution, to be known as the "Senior Citizens Property Tax Rebate Resolution of 1982, as amended", which adoption is intended to reaffirm the original resolution as passed in 1982, to incorporate herein all subsequent amendments and to amend and clarify certain aspects of the original resolution to conform to current Commonwealth legislation.

Section 1

Definitions

The following words and phrases, when used in this Resolution shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning.

1.1 "Income" means all income from whatever source derived, including, but not limited to:

- (1) Salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief.
- (2) The gross amount of any pensions or annuities, including railroad retirement benefits for calendar years prior to 1999 and 50% of railroad retirement benefits for calendar years 1999 and thereafter.
- (3) All benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits, for calendar years prior to 1999, and 50% of all benefits received under the Social Security Act, except Medicare benefits, for calendar years 1999 and thereafter.
- (4) All benefits received under State unemployment insurance laws and veterans' disability payments.
- (5) All interest received from the Federal or any state government or any instrumentality or political subdivision thereof.
- (6) Realized capital gains and rentals.
- (7) Workers' compensation.
- (8) The gross amount of loss of time insurance benefits, life insurance benefits and proceeds, except the first \$5,000 of the total of death benefit payments.
- (9) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300.

The term does not include surplus food or other relief in kind supplied by a governmental agency, property tax or rent rebate or inflation dividend.

1.2 "Household Income" means all income received by a claimant and the claimant's spouse while residing in the homestead during the calendar year for which a rebate is claimed.

1.3 "Homestead" means a dwelling, and so much of the land surrounding it, as is reasonably necessary for the use of the dwelling as a home, owned and occupied by a claimant.

The term includes, but is not limited to:

- (1) Premises occupied by reason of ownership in a cooperative housing corporation.
- (2) Mobile homes which are assessed as realty for local property tax purposes and the land, if owned by the claimant, upon which the mobile home is situated, and other similar living accommodations.
- (3) A part of a multidwelling or multipurpose building and a part of the land upon which it is built.
- (4) Premises occupied by reason of the claimant's ownership of a dwelling located on land owned by a nonprofit incorporated association, of which the claimant is a member, if the claimant is required to pay a pro rata share of the property taxes levied against the association's land.
- (5) Premises occupied by a claimant if the claimant is required by law to pay a property tax by reason of the claimant's ownership, including a possessory interest, in the dwelling, the land or both. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy or tenancy in common or by reason of statutes of descent and distribution.

1.4 "Real Property Taxes" means all taxes on a homestead (exclusive of municipal assessments, delinquent charges, and interest) levied or imposed by the East Stroudsburg Area School District and due and payable during a calendar year.

1.5 "Claimant" means A person who files a claim for property tax and:

- (1) was at least 65 years of age or whose spouse, if a member of the household, was at least 65 years of age during a calendar year in which real property taxes or rent were due and payable;
- (2) was a widow or widower and was at least 50 years of age during a calendar year or part thereof in which real property taxes were due and payable; or
- (3) was a permanently disabled person 18 years of age or older during a calendar year or part thereof in which the real property taxes were due and payable.

Section 2

Property Tax Rebate

2.1 Any claim for a property tax rebate for real property taxes paid to the East Stroudsburg Area School District shall for any calendar year be limited to the excess of real property taxes paid to the District over the real property tax rebate available by reason of the payment of such school taxes under the Senior Citizens Property Tax and Rent Rebate

Assistance Program of the Commonwealth of Pennsylvania. Claimants must make a claim under the Senior Citizens Property Tax and Rent Rebate Assistance Program of the Commonwealth of Pennsylvania prior to making a claim with the East Stroudsburg Area School District. Rent or inflation rebates shall not be considered by the District. The amount of such claim under this Resolution for the 2016 tax year and subsequent tax years shall be determined in accordance with the following schedule unless otherwise adjusted by the Board of Education:

<u>Household Income:</u>	<u>Allowed as Rebate (over amount of PA rebate available)</u>
\$0 - \$ 8,000	\$1,500
8,001 - 15,000	\$1,150
15,001 - 18,000	\$700
18,001 - 35,000	\$575
Over \$35,000	\$0

2.2 The maximum amount of rebate payable under this Resolution shall not exceed One Thousand Five Hundred Dollars (\$1,500.00) per calendar year.

2.3 If a homestead is owned and occupied for only a portion of a year or is owned in part by a person who does not meet the qualifications for a claimant, exclusive of any interest owned by a claimant's spouse, or if the claimant is a widow or widower who remarries, or if the claimant is a permanently disabled person who is no longer disabled, the real property taxes shall be apportioned in accordance with the period or degree of ownership or eligibility of the claimant in determining the amount of rebate for which a claimant is eligible.

Section 3

Filing of Claim

3.1 A claim for property tax rebate shall be filed with the Chief Financial Officer of the East Stroudsburg Area School District between the first day of July and the thirty-first day of December of the year next succeeding the end of the calendar year in which the real property taxes were levied, due and payable. Only one (1) claimant from a homestead each year shall be entitled to property tax rebate. If two (2) or more persons are able to meet the qualifications for a claimant, they may determine who the claimant shall be. If they are unable to agree, the Chief Financial Officer of the East Stroudsburg Area School District shall determine to whom a rebate is to be paid.

Section 4

Proof of Claim

4.1 Each claim shall include reasonable proof of household income, the size and nature of the property claimed as a homestead and the tax receipt, or other proof that the real property taxes on the homestead have been paid. If the claimant is a widow, or widower, a copy of the declaration of such status in such manner as may be prescribed by the Secretary of Revenue of the Commonwealth of Pennsylvania pursuant to the Pennsylvania Senior Citizens Property Tax and Rent Rebate and Assistance Act shall be included. Proof that a claimant is eligible to receive disability benefits under the Federal Social Security Act shall constitute proof of disability under this Resolution. No person who has been found not to be disabled by the Social Security Administration shall be granted a rebate under this Resolution. A claimant not covered under the Federal Social Security Act shall be examined by a physician designated by the District at the

expense of the claimant and such status determined using the same standards used by the Social Security Administration. It shall not be necessary that such taxes were paid by the claimant himself/herself; provided, that the taxes must have been paid not later than December 31 of the calendar year during which the real property taxes were levied, due and payable. The first claim filed shall include proof that the claimant or his spouse was age sixty-five (65) or over, or fifty (50) years or over in the case of a widow, or widower, during the calendar year in which the real property taxes were levied, due and payable. A copy of claimant's Pennsylvania State Income Tax Return for the calendar year in question shall be the required proof of income.

Section 5

Incorrect Claim

5.1 Whenever the Chief Financial Officer of the East Stroudsburg Area School District finds the claim to have been incorrectly determined, he/she shall redetermine the correct amount of the claim and notify the claimant of the reason for the redetermination and the amount of the corrected claim.

Section 6

Claim Forms

6.1 Claims shall be filed only on forms prepared and provided by the East Stroudsburg Area School District.

Section 7

Fraudulent Claim:

Conveyance to Obtain Benefits

7.1 In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five (25%) percent of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim had been paid, shall bear interest at the rate of one and one-half percent (1.5%) per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation or filing of a fraudulent claim shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding One Thousand (\$1,000.00) Dollars, or to imprisonment not exceeding one (1) year, or both.

7.2 A claim shall be disallowed if the claimant received title to the homestead primarily for the purpose of receiving property tax rebate.

Section 8

Petition for Redetermination

8.1 Any claimant whose claim for property tax rebate is either denied, corrected or otherwise adversely affected by the Chief Financial Officer of the East Stroudsburg Area School District, may file with the Board of Education a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Chief Financial Officer of such action. Such petition shall set forth the grounds upon which claimant alleges that such action of the Chief Financial Officer is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit or affirmation that the facts contained therein are true and correct. The Board of Education shall hold such hearings as may be necessary for the purpose of redetermination, and

each claimant who has duly filed such petition for redetermination shall be notified by the Board of Education of the time when, and the place where, such hearing in his or her case will be held.

Section 9

Severability

9.1 The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of Education of the East Stroudsburg Area School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

Section 10

Continued Effect

10.1 This Resolution and the provisions hereof shall continue in full force and effect from year to year until and unless the same are rescinded, revoked or amended by formal action of the Board of Education.

DULY ADOPTED, by the Board of Education of the East Stroudsburg Area School District, in lawful session duly assembled, this 19th day of December, 2016.

EAST STROUDSBURG AREA SCHOOL DISTRICT

By: _____
President of the Board of Education

ATTEST:

Secretary of the Board of Education

(SEAL)



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

INVOICE

No. 45395
10/31/2016

East Stroudsburg Area School District

50 Vine Street
East Stroudsburg, PA 18301
Mr. Jeffrey Bader

J. T. Lambert Intermediate School Masonry Investigation

287005

For Services Rendered From September 24, 2016 To October 28, 2016

01 - Field Surveys & Probes

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$25,400.00	\$25,400.00	100.00	\$0.00

02 - Analysis & Report

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$18,500.00	\$1,850.00	40.00	\$5,550.00

03 - Natatorium at High School North

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$5,000.00	\$5,000.00	100.00	\$0.00

INVOICE TOTAL \$5,550.00

32-4600-450-084-30-32-08

for Bldg Imp. Masonry Repair

APPLICATION AND CERTIFICATE FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF 1 PAGES

TO (Owner):

East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301
FROM (CONTRACTOR):
Indoor Air Technologies, Inc.
61 School Street, Suite B
Victor, NY 14564

PROJECT:

Middle Smithfield Elementary

APPLICATION NO: 001

PERIOD TO: 11/30/16

Distribution to:

<input checked="" type="checkbox"/>	OWNER
<input type="checkbox"/>	CONST. MNGR.
<input type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	ENGINEER
<input type="checkbox"/>	CONTRACTOR
<input type="checkbox"/>	FIELD

VIA (ARCHITECT):

PROJECT NO: ESASDMMMA1617

CONTRACT FOR: Mold Abatement

CONTRACT DATE: 9/1/2016

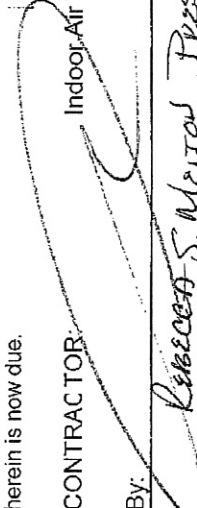
Application is made for Payment, as shown below, in connection with the Contract Continuation Sheet, AIA Document G703, is attached.

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change Orders approved in previous months by Owner		\$0.00	\$0.00
TOTAL			
Approved this Month			
Number	Date Approved		
TOTALS		\$0.00	\$0.00
Net change by Change Orders			

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

CONTRACTOR: Indoor Air Technologies, Inc.

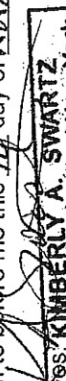
By:  Date: 11/10/16

State of: New York

County of: Ontario

Subscribed and sworn to before me this 14 day of November, 2016

Notary Public:

My Commission expires: 
Notary Public, State of New York
Registration #01SW6321653
Qualified in Monroe County
Commission Expires March 23, 2019

ARCHITECT'S CERTIFICATE FOR PAYMENT

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

By:

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.

Date:

AMOUNT CERTIFIED \$118,000.00

(Attach explanation if amount certified differs from the amount applied for.)

ARCHITECT:

AIA DOCUMENT G702 * APPLICATION AND CERTIFICATE FOR PAYMENT

THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006

G702-1983

CONTINUATION SHEET

AIA DOCUMENT G703

CONTRACTOR: Hosler Corp.
PROJECT: Lock Haven Parsons

APPLICATION NO.: 6/3/2016
APPLICATION DATE: 6/3/2016
PERIOD TO:
PROJECT NO.: 016-002-050

Contractor: Indoor Air Technologies, Inc

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED 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 (C-G)	I RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD					
1	Mold Abatement Project	\$ 118,000.00	\$ -	\$ 118,000.00	\$ -	\$ -	\$ 118,000.00	\$ -	\$ -
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS		\$ 118,000.00	\$ -	\$ 118,000.00	\$ -	\$ -	\$ 118,000.00	\$ -	\$ -

164



TO Brian Borosh
East Stroudsburg School District
FROM Sean Gariti
DATE 18-Nov-16
RE Resica and Bushkill Elementary School Access Control Upgrades - "Parts and Smarts"

Thank you for the opportunity to be of assistance. I'm pleased to provide pricing for access control equipment and programming for a Honeywell ProWatch upgrade. TGG is a COSTARS member and our number is 012-156.

This proposal is based on The Gilbertson Group Standard Installation Guidelines unless otherwise indicated and is attached for your review.

The Gilbertson Group (TGG) will provide equipment (school to determine which items and quantities) and a Honeywell certified technician to connect head end equipment and program the new access doors. It was discussed that TGG would be able to VPN into the schools ProWatch system to program the panels/doors, this will provide a cost savings for travel. The school will run all wiring, mount and connect all required door peripherals (electric locks, RTE devices, door contacts, and card readers), mount head end panels, and provide all power and network connections. As required, TGG will provide technical support and direction to the school to assist with the install (phone support - device wiring schematics).

Resica Elementary School: One (1) four door ProWatch kit and one (1) single door PoE controller will be provided to control the five (5) total access doors. Power supplies, batteries, cables, and other associated head end equipment is line itemed. Door peripheral equipment is line itemed per the School Districts direction.

Please refer to the following for a listing of the equipment and services required.

Resica Elementary School

<u>Qty</u>	<u>Description</u>	<u>Cost</u>	<u>Total Cost</u>
Head End Equipment			
	PW6KRD4 4 Door Kit- PW6K1IC Intelligent Controller, (2) PW6K1R2 Dual Reader Boards, PW5K1DCC Daisy Chain Cable, Pw5K2ENC1 High Density Enclosure, PW6K2E2PS Power Supply, 712 Battery, and (4) S4 Suppressors	\$ 3,325.00	\$ 3,325.00
1	PW6K1ICE Single Door PoE Intelligent Controller (Pod)	\$ 604.00	\$ 604.00
1	S4 Suppressor (Pod)	\$ 19.00	\$ 19.00
1	AL600ULACM Lock Power Supply 8 Doors	\$ 270.00	\$ 270.00
2	PS1270 Battery	\$ 20.00	\$ 40.00
1	AL100UL Lock Power Supply (Pod)	\$ 65.00	\$ 65.00
1	PS1270 Battery (Pod)	\$ 20.00	\$ 20.00
Peripheral Device Pricing			
4	Latch Retraction Kit for Sergeant 80 Panic Bar	\$ 370.00	\$ 1,480.00
1	9600-1224-630 Electric Strike	\$ 302.00	\$ 302.00
4	TSBC Door Cord	\$ 22.00	\$ 88.00
5	DS160 RTE Motion Detector	\$ 70.00	\$ 350.00
11	1078C 3/4" Recessed Door Contact (contact on all access doors opening to include inactive leaf for reporting purposes)	\$ 9.00	\$ 99.00
5	OP30HON Slim Mullion Mount Card Reader	\$ 111.00	\$ 555.00
3	620688-500 Honeywell Spec Wire Bundle 500ft Plenum Rated	\$ 530.00	\$ 1,590.00
	Subtotal		\$ 8,807.00
Labor:			
1	Gilbertson Group Labor		\$ 2,340.00
	Subtotal		\$ 2,340.00
	Total Cost for Resica Elementary School		\$ 11,147.00

165



Bushkill Elementary School: One (1) four door ProWatch kit will be provided to control the four (4) total access doors. Power supplies, batteries, cables, and other associated head end equipment is line itemed. Door peripheral equipment is line itemed per the School District's direction.

Please refer to the following for a listing of the equipment and services required.

Bushkill Elementary School

<u>Qty</u>	<u>Description</u>	<u>Cost</u>	<u>Total Cost</u>
Head End Equipment			
	PW6KRD4 4 Door Kit- PW6K1IC Intelligent Controller, (2) PW6K1R2 Dual Reader Boards, PW5K1DCC Daisy Chain Cable, Pw5K2ENC1 High Density Enclosure, PW6K2E2PS Power Supply, 712 Battery, and (4) S4 Suppressors		
1	AL600ULACM Lock Power Supply 8 Doors	\$ 3,325.00	\$ 3,325.00
1	PS1270 Battery	\$ 270.00	\$ 270.00
2		\$ 20.00	\$ 40.00
Peripheral Device Pricing			
4	Latch Retraction Kit for Sergeant 80 Panic Bar	\$ 370.00	\$ 1,480.00
4	TSBC Door Cord	\$ 22.00	\$ 88.00
4	DS160 RTE Motion Detector	\$ 70.00	\$ 280.00
8	1078C 3/4" Recessed Door Contact	\$ 9.00	\$ 72.00
4	OP30HON Slim Mullion Mount Card Reader	\$ 111.00	\$ 444.00
3	620688-500 Honeywell Spec Wire Bundle 500ft Plenum Rated	\$ 530.00	\$ 1,590.00
	Subtotal		\$ 7,589.00
Labor:			
1	Gilbertson Group Labor		\$ 1,980.00
	Subtotal		\$ 1,980.00
Total Cost for Bushkill Elementary School			\$ 9,569.00

General Notes:

- Work completed with non-union labor during normal business hours M-F 0700-1730
- All taxes and shipping charges will be applied to final invoice
- Free and clear access and pathways by others
- Power, network connections, static IP addresses, and phone lines by others
- Permit costs not included, if required, permits will be billed additionally
- Any adds, moves, changes or delays may result in additional costs
- Network issues outside of TGG's control, resulting in delays, can be billed additionally
- All peripherals and wiring done by others
- All panels mounted by others
- ProWatch licenses by others
- Availability to remotely connect to ProWatch server

A signed copy of this document, along with a purchase order in the amount of this proposal, will serve as authorization to proceed. The Gilbertson Group (TGG) will submit a prepayment parts invoice for 50% of the total parts amount. The remaining 50% will be billed upon delivery of the equipment. Labor will be invoiced 100% upon completion of the work. TGG will not be held responsible for schedule slippage due to actions not under its control. Any additional equipment or services requested will be billed additionally on a time and material basis. This proposal is valid for sixty (60) days from the date proposed.

I agree to the terms and information presented in this proposal:

Signature Printed Name Date Purchase Order #

166

Access Control Project
Bushkill and Resica Elementary Schools

Vendor	CSI	Integrated Security & Communications	Low V Systems	Gilbertson Group	NextGen Security	Security and Data Technologies, Inc.	Vector Security
Address	4670 Schantz Road, Allentown, PA 18104	5 Commerce Way, Hamilton, NJ 08690	5 E. Allen St. Mechanicsburg, PA 17055	101 Cheshire Court, Coatesville, PA 19320	770 Pennsylvania Drive, Suite 120 Exton, PA 19341	101 Phesant Run, Newtown, PA 18940	23 Casey Ave. Wilkes-Barre, PA 18702
Contract/Notes	PEPPM	Is not on any PA State or Federal Contract pricing. Over PA bid threshold of \$19,400	CO-STARs (quote not broken down by line item)	CO-STARs	No pricing on traditional Access Control (only PoE solution)	No pricing on traditional Access Control (only PoE solution)	Contacted - Not able to quote
BUSHKILL							
Parts (Core Equipment)	\$ 3,880.83	\$ 3,216.62		\$ 4,079.00			
Cabling/Misc Hardware	\$ 1,445.11	\$ 348.00		\$ 1,590.00			
Door Hardware	\$ 3,684.27	\$ 2,390.91		\$ 1,920.00			
Labor	\$ 2,971.80	\$ 4,199.95		\$ 1,980.00			
Project Management	\$ 2,700.00	\$ 1,200.00					
Shipping (If applicable)	\$ -	\$ 90.28		-			
TOTAL	\$ 14,682.01	\$ 11,445.76	\$ 11,021.00	\$ 9,569.00			
RESICA							
Parts (Core Equipment)	\$ 3,880.82	\$ 4,103.98		\$ 4,898.00			
Peripherals/Misc Hardware	\$ 1,445.11	\$ 681.76		\$ 1,590.00			
Door Hardware	\$ 3,684.27	\$ 2,989.08		\$ 2,319.00			
Labor	\$ 3,196.80	\$ 3,779.96		\$ 2,340.00			
Project Management	\$ 2,700.00	\$ 1,200.00					
Shipping (If applicable)	\$ -	\$ 114.59		-			
TOTAL	\$ 14,907.00	\$ 12,869.37	\$ 13,341.00	\$ 11,147.00			
GRAND TOTAL	\$ 29,589.01	\$ 25,738.74	\$ 24,362.00	\$ 20,716.00			

Compiled by:
 Brian J. Borosh
 Director of Technology
 November 22, 2016



December 13, 2016

Mr. Scott Ihle (scott-ihle@esasd.net)
Director of Facilities
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301

RE: Design, Bidding and Construction Services for Masonry Repairs
DEI Project No. 287009

Dear Mr. Ihle:

We are pleased to provide you with this proposal for Design, Bidding and Construction Administration Services for exterior masonry repairs at J.T. Lambert Intermediate School and the North High School for the East Stroudsburg Area School District (ESASD).

The scope of work for the above noted project includes the following (note: adjustments to the scope may be necessary as the construction documents are prepared and a final field survey is performed):

SCOPE OF SERVICES

D'Huy Engineering, Inc. would provide design and construction administration services for the project as follows:

1. Perform field survey, engineering, investigation and research for the preparation of bid packages.
2. Apply and obtain necessary municipal agency approvals, including code conformance, etc. Permit fees are excluded from our proposal and will be billed directly to ESASD.
3. File for prevailing wages and incorporate wage requirements into contract.
4. Prepare project schedule including contractual milestones which will be reviewed with the Owner.
5. Prepare design of masonry facade repairs and associated components.
6. Prepare site staging plan including but not limited to building access points, dumpster locations, material storage, parking, etc.
7. Prepare bid drawings, specifications and other contract documents for the bid package, advertisement for bid, and assist with soliciting bids from contractors.
8. Conduct pre-bid conference, respond to contractor questions, and issue necessary addenda.
9. Review bids, prepare contracts, including review of bonds and insurance for conformance with contract requirements.
10. Provide construction administration services, including conducting pre-construction conference and attendance at job conference meetings through completion of the project.
11. Review and approve contractor's submittals, including shop drawings, applications for payment, etc.
12. Process any necessary change orders.
13. Prepare punch list, final project close-out and certify final payment to contractors.

168

PROFESSIONAL FEE PROPOSAL

Tasks 1 – 13:

D'Huy Engineering, Inc.'s fee includes all the services outlined including in-house reimbursables. Our proposed fee is \$64,000.00 based on the scope of services, items 1 through 13.

Full-Time Observation During Construction:

It is our understanding that the District would like us to perform full-time on-site observation during the performance of the work. It is estimated that the construction timeframe will occur between approximately June 5, 2017 and August 25, 2017 (12 weeks). Based on this anticipated duration, we propose to provide this on a time and expense basis for a not to exceed fee of \$72,000.00, which is \$6,000.00 per week for a typical 40-hour week. Adjustments to the time necessary for on-site observation can be made as dictated by the actual construction timeline, nature of weekly work performed, or as otherwise determined by ESASD.

FEE IS BASED ON THE FOLLOWING SCOPE OF WORK PARAMETERS:

Please refer to the DEI summary investigation reports dated November 21, 2016 for the proposed repair scope for each building. Repairs will be documented for the scope included under Section 5 "Recommendations for Rehabilitation" for each report. At the J.T. Lambert facility, DEI will document the "High" and "Medium" priorities only. If requested by ESASD, DEI will provide a supplemental proposal to include documentation of the "Low" priority (relief angle) repairs.

EXCLUSION & ADDITIONAL SCOPE CONSIDERATIONS

The following scope of services would not be included in the fee proposal:

1. Environmental investigations or specifications such as asbestos, etc.
2. Material testing.
3. Detailed construction cost estimates and guaranteed maximum prices.
4. Testing, detailed field investigations or probes, additional studies.
5. Reproduction of bid documents (usually charged as a non-refundable deposit to contractors).
6. Fees for required municipal permits.
7. Scope of work parameters not listed above.

PRELIMINARY PROJECT SCHEDULE

Authorization to Execute as Capital Project:	December 2016
Perform additional investigations and prepare documents for public bidding:	January – Feb. 2017
Open bids and award:	March 2017
Construction timeframe:	June - Aug 2017

Thank you for the opportunity and we look forward to working with you on this project.

If you agree with this proposal and the attached Terms and Conditions, kindly countersign and return one signed copy to our office.

169



Sincerely,



Ronald C. Carr, P.E.
Principal

OWNER: EAST STROUDSBURG AREA SCHOOL DISTRICT

By: _____

Printed Name: _____

Title: _____

Date: _____

ENGINEER: D'HUY ENGINEERING, INC.

By: _____

Printed Name: Ronald C. Carr, P.E.

Title: Principal

Date: _____

Terms and Conditions

D'Huy Engineering, Inc. (DEI) shall perform the services outlined in this Agreement for the stated fee agreement.

Access to Site

Unless otherwise stated, DEI will have access to the site for activities necessary for the performance of the services. DEI will take precautions to minimize damage due to these activities, but has not included in the fee the cost of restoration of any resulting damage.

Fee

The total fee, except stated not to exceed or lump sum, shall be understood to be an estimate, based upon Scope of Services, and shall not be exceeded without written approval of the Client. Where the fee arrangement is to be on an hourly basis, the rates shall be those listed in the attached Fee Schedule.

Billings/Payments

Invoices shall be submitted monthly for services and reimbursable expenses and are due when rendered. Invoices shall be considered PAST DUE if not paid within 30 days after the invoice date and DEI may without waiving any claim or right against Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice. In the event any portion or all of an account remains unpaid 90 days after billing, the Client shall pay cost of collection, including reasonable attorneys' fees.

Indemnifications

The client shall indemnify and hold harmless DEI and all of its personnel from and against any and all claims, damages, losses and expenses (including reasonable attorneys' fees) arising out of or resulting from the performance of the services, provided that any such claims, damage, loss or expense is caused in whole or in part by the negligent act of omission, and/or strict liability of the Client, anyone directly or indirectly employed by the Client (except DEI), or anyone for whose acts any of them may be liable.

Hidden Conditions

A condition is hidden if concealed by existing finishes or is not capable of investigation by reasonable visual observation. If DEI has reason to believe that such a condition may exist, the Client shall authorize and pay for all costs associated with the investigation of such a condition and, if necessary, all costs necessary to correct said condition. If (1) the Client fails to authorize such investigation or correction after due notification, or (2) DEI has no reason to believe that such a condition exists, the Client is responsible for all risks associated with this condition, and DEI shall not be responsible for the existing condition nor any resulting damages to persons or property.

Risk Allocations

In recognition of the relative risks, rewards and benefits of the project to both the Client and DEI, the risks have been allocated so that the Client agrees that, to the fullest extent permitted by law, DEI's total liability to the Client, for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this Agreement, from any cause or causes, shall not exceed the total amount of \$5,000, the amount of DEI's fee (whichever is greater) or other amount agreed upon when added under special conditions. Such causes include, but are not limited to DEI's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Termination of Services

This Agreement may be terminated upon 10 days written notice by either party should the other fail to perform his obligations hereunder. In the event of a termination, the Client shall pay DEI for all services rendered to the date of termination and all reimbursable expenses.

Ownership of Documents

All documents produced by DEI under this Agreement shall remain the property of DEI and may not be used by this Client for any other endeavor without the written consent of DEI.

Applicable Law

Unless otherwise specified, this Agreement shall be governed by the laws of the principal place of business of DEI.

KELLY GRIMES PIETRANGELO & VAKIL

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

THOMAS L. KELLY
DONALD M. GRIMES
WILLIAM A. PIETRANGELO
VIRGIE M. VAKIL
SEAN V. KEMETHER + *
VERONICA N. OLSZEWSKI

36 EAST SECOND STREET
P.O. BOX 1048
MEDIA, PENNSYLVANIA 19063-0848

(610) 565-0600
FAX (610) 565-0780

WRITER'S DIRECT DIAL:
(610) 565-0797
EMAIL: tkelly@kgpv.com

+ ALSO MEMBER NJ BAR
* ALSO MEMBER MA BAR
* ALSO MEMBER MA BAR

November 29, 2016

Board of School Directors
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301

Attn: Dr. William R. Riker, Superintendent

RE: Jeffrey S. Bader v. East Stroudsburg Area School District
Docket No.: 8291C-2016; CCP of Monroe Co., PA

Dear Dr Riker:

In response to the written communication which I received from your office through Patricia L. Rosado, Administrative Assistant to you and School Board Secretary for the Board of School Directors (School Board) of the East Stroudsburg Area School District (School District), I understand that the School Board has elected to retain me to represent the School District's interests in the above law suit. Accordingly, please allow this letter to serve as to the terms of my representation of the School District.

At the time that I first communicated with Patricia Farmer on behalf of the School District's Department of Human Resources, when I was first contacted about this lawsuit, I advised that I would be prepared to represent the School District by billing at the rate of \$200 per hour plus any out of pocket costs such as filing fees, deposition costs, photocopying, travel tolls, etc., and that I would bill at the rate of \$100 per hour for strictly travel time. Apparently those terms are satisfactory to the School Board for my representation of the School District.

November 29, 2016

Page 2

My representation of the School District in this lawsuit may include, but not necessarily be limited to, the following: telephone and office conferences with School District representatives, including you, as necessary, telephone and/or office conferences with the attorney(s) representing the plaintiff, Jeffrey Bader (Bader), as appropriate, preparation and filing of pleadings as necessary, preparation of, and response to, written discovery, file preparation, travel to and from, and attendance at any depositions, pre-trial hearings or other Court proceedings and trial of the lawsuit.

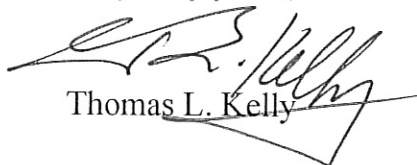
In the course of my representation of the School District, I will consult with the designated School District representative(s) concerning any decisions that may need to be made that affect School District's interests in this lawsuit. Ultimately, however, such decisions will be made by the School District although I may make certain recommendations for the School District to consider as the lawsuit develops.

I will provide to the School District intermittent statements setting forth my activities in the course of representing the School District. When my statements are issued, I anticipate that the School District will promptly pay those statements in due course so as to keep the School District's account current. Should the School District have any questions concerning any of the entries on any of my statements, I encourage the School District to contact me.

Assuming the foregoing terms are satisfactory, I would request that the appropriate School Board officers sign and date the duplicate copy of this letter to be returned to my attention in the enclosed, stamped, self-addressed envelope. The original of this letter is for the School District's records. Should the School Board or you have any questions regarding the content of this engagement letter or any of the legal services which I propose to provide to the School District, please do not hesitate to contact me.

I look forward to working with the School District to resolve this lawsuit to the satisfaction of the School District.

Very truly yours,


Thomas L. Kelly

TLK/dmk
Enclosure

November 29, 2016
Page 3

We, the undersigned are authorized representatives of the East Stroudsburg Area School District Board of School Directors and do hereby authorize Thomas L. Kelly, Esquire, with the law firm of Kelly Grimes Pietrangelo & Vakil, P.C., to represent the School District concerning the foregoing matter in accordance with the terms and conditions set forth herein.

Date: _____

Gary Summers, School Board President

Date: _____

Patricia L. Rosado, School Board Secretary



P.O. Box 303, East Stroudsburg, PA 18301-0303
Phone: 570-421-8300 FAX: 570-421-5575 TDD: 570-421-4153
E-mail: boroesh@epix.net Web: www.eastburg.org
Deliveries: 24 Analomink Street, East Stroudsburg, PA 18301-2801

November 8, 2016

East Stroudsburg Area Board of School Directors
Carl Secor Administration Center
50 Vine Street
East Stroudsburg PA 18301

Attention: Christopher Brown, Solicitor

RE: Request for Abatement of Delinquent Real Estate Taxes – 42/48 Lackawanna
Avenue, East Stroudsburg Borough – site of burned structure from August 2014 fire
Parcel No. 05-4/1/7/8 #05730116941625

Dear School Directors,

The above property has the remains still standing of an 8 unit apartment building that was the scene of a serious fire in August 2014. The owner, Salvatore Catalano, did not have fire insurance on the structure; although it was heavily mortgaged - and has subsequently filed for bankruptcy. The structure is a safety hazard and an eyesore for the entire neighborhood.

The Borough has been attempting to negotiate with Mr. Catalano through his bankruptcy attorney to enable the property to be conveyed to the Borough – so that the Borough could then tear down the blighted structure. The Borough has obtained a cost estimate for the demolition of \$45,000. However, if the Borough acquires the property we will also be responsible for over \$15,000 in delinquent real estate taxes owed on the property.

Borough Council requests that the School Board agree to waive the delinquent School District real estate taxes owed on the property*. The basis for this request is so the Borough can remove this blighted structure without incurring additional costs over and above the demolition.

If the Borough does not step in to take action, the burned structure will remain as is, indefinitely. The owner is in bankruptcy, and the case could end up in Chapter 7 with no payment of delinquent taxes. The property will eventually have to go for tax sale - but what is the likelihood of obtaining a buyer with the liability of the burned out structure still present? If the property is conveyed to the Borough for demolition, the Borough can attempt to sell the property afterwards – but that would only pay back the Borough, most likely only partially – for the demolition cost.

President of Council- Roger L. DeLarco (3rd Ward)
Council Vice-President- William T. Reese (2nd Ward)
Council Member- Donald Cross (6th Ward)
Council Member- Edward Flory (4th Ward)
Council Member- Maury Molin (5th Ward)

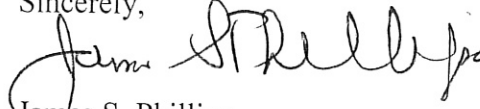
Mayor -Armand M. Martinelli
Council Member- Sonia C. Wolbert (1st Ward)
Solicitor- John C. Prevostnik, Esquire
Engineer- R.K.R. Hess, Division of UTRS
Engineer, Sewer- Glace Associates, Inc.

Borough Manager- James S. Phillips
DPW Director- Steven DeSalva, P.E.
Zoning/Codes Officer- Marvin Walton
Building Code Official- John E. Blick
Health Officer- Anita Einolf

The Borough is making the same request concerning delinquent county real estate taxes, to the Monroe County Commissioners.

Borough Officials would be glad to meet with you as needed to discuss this issue further, at your convenience. We trust you agree with our concerns for public safety and the need to remove this eyesore from the Lackawanna Avenue neighborhood.

Sincerely,



James S. Phillips
Manager

Enc.

Cc: Members of Council, Mayor
John C. Prevoznik, Solicitor
42/48 Lackawanna Ave. file

- The statement from the Monroe County Tax Claim Bureau dated 09/30/16 showed a total of **\$11,521.13** in School District taxes, penalties and interest, and filing fees due as of that date.

Letter – Demolition of Burned Structure

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Bushkill Youth Association Today's Date 10/14/2016Non-Profit?
☒ yes ☐ noWill an admission fee be charged?
☐ yes ☒ no
If yes, amount \$Are you requesting a waiver of facilities fees? ☒ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: basketball indoor baseballName of School Requested Bushkill Elementary School

DAY(S)	from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
Mon, Tues, Wed, Thurs	<u>Jan. 9 - March 2</u>	<u>6pm - 8pm</u>	<u>basketball</u>
Mon, Tues, Wed, Thurs	<u>March 7 - April 13</u> <u>and April 27, 6 - 8pm</u>	<u>6pm - 8pm</u>	<u>indoor baseball conditioning</u>

Facility Required:

☐ All-Purpose Room
☐ Swimming Pool (requires proof of certified lifeguard)

☐ Auditorium
☐ Stadium
☐ Stage
☐ Classrooms #

☐ Cafeteria
☐ Kitchen/Preparation
☐ Fields (specify)
☐ Other (specify)

☒ Gymnasium
☐ Kitchen/Serving

Equipment Required: (*must be operated/attended by school personnel)

☐ Kitchen Equipment*
☐ Stage Lighting*
☐ Scoreboard*
☐ Sound System
☐ Motion Picture Projector
☐ Athletic Equipment

☐ Record Player/Stereo Equip.
☐ Overhead Projector/Screen
☐ Other (specify)

☐ Piano
☐ Folding Stands
☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ On File Bodily Injury Liability
 (\$500,000 minimum)

\$ On File - Property Damage Liability (each occurrence)
 (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Lisa MonahosAddress 2174 Eagle Path Bushkill Phone 570-872-7860Name Melissa CruzAddress 119 Steele Circle, Bushkill Phone 570-242-7482

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature Awa Monahos

Signature — Responsible Organization Official

Phone (day) 570-872-7860
(eve.)Billing Address P.O. Box 798Bushkill, Pa 18324

APPROVALS: Principal

Date 10/20/16

Business Administrator

Date / /

copy to:

☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ otherDate / /

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used:

Charges: \$
\$
\$Personnel Employed:
(attach time sheets)Charges: \$
\$
\$

Other (specify):

177Charges: \$
\$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC Pocono Today's Date 10 / 28 / 16Non-Profit?
☒ yes ☐ noWill an admission fee be charged?
☐ yes ☒ no
If yes, amount \$Are you requesting a waiver of facilities fees? ☐ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: soccer practiceName of School Requested East Stroudsburg Elementary

DAY(S)		DESCRIPTION	
from — DATE(S) — to	from — HOURS — to	(meeting, practice, game, rehearsal, performance,...)	
<u>12/2/16</u> to <u>4/12/17</u>	<u>6:30</u> to <u>8:30</u>	<u>practice</u>	
<u>Wednesdays only</u>			

Facility Required:	<input type="checkbox"/> Auditorium	<input type="checkbox"/> Cafeteria	<input checked="" type="checkbox"/> Gymnasium
<input type="checkbox"/> All-Purpose Room	<input type="checkbox"/> Stadium	<input type="checkbox"/> Kitchen/Preparation	<input type="checkbox"/> Kitchen/Serving
<input type="checkbox"/> Swimming Pool (requires proof of certified lifeguard)	<input type="checkbox"/> Stage	<input type="checkbox"/> Fields (specify)	
	<input type="checkbox"/> Classrooms #	<input type="checkbox"/> Other (specify)	

Equipment Required: (*must be operated/attended by school personnel)		<input type="checkbox"/> Piano
<input type="checkbox"/> Kitchen Equipment*	<input type="checkbox"/> Sound System	<input type="checkbox"/> Folding Stands
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Motion Picture Projector	<input type="checkbox"/> Tables and/or Chairs
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Athletic Equipment	<input type="checkbox"/> Other (specify)

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ <u>1,000,000</u> Bodily Injury Liability	\$ <u>1,000,000</u> Property Damage Liability (each occurrence)
(\$500,000 minimum)	(\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name <u>Walter Bejar</u>	Address <u>18 Morningside Ave Stroudsburg PA 18360</u>	Phone <u>718-812-4250</u>
Name <u>Cheryl Torres</u>	Address	Phone <u>646-391-5651</u>

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official <u>Manuela Torres NP</u>	Phone (day) <u>570 977-3393</u>
	(eve.)

Billing Address P.O. Box 617 East Stroudsburg PA 18361APPROVALS: Principal Shene C. Longtin Date 11 / 17 / 16

Business Administrator _____ Date ____/____/____

copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date ____/____/____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used: Class 1 - no fees 12/1, 14, 21 only Charges: \$
Board approved 11/21/16 DW \$
\$Personnel Employed: Jan-Apr - TBD Charges: \$
(attach time sheets) \$
\$Other (specify): 178 Charges: \$
\$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization ESLL - SOFTBALLToday's Date 12 / 14 / 16Non-Profit?
☒ yes ☐ no

Will an admission fee be charged?

☐ yes ☒ no

If yes, amount \$

Are you requesting a waiver of facilities fees? ☒ yes ☐ no

If yes, attach a letter of justification addressed to the Board of Education.

This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: winter clinic - workoutsName of School Requested high school - South

DAY(S)

from — DATE(S) — to

from — HOURS — to

DESCRIPTION

(meeting, practice, game, rehearsal, performance,...)

Jan. 20176 - 8 pmclinicworkoutsFeb. 2017(See attachments)

Facility Required:

☐ All-Purpose Room☐ Swimming Pool (requires

proof of certified lifeguard)

☐ Auditorium☐ Stadium☐ Stage☐ Classrooms #☐ Cafeteria☐ Kitchen/Preparation☐ Fields (specify)☐ Other (specify)☒ old and aux☐ Gymnasium☐ Kitchen/Serving

Equipment Required: (*must be operated/attended by school personnel)

☐ Kitchen Equipment*☐ Stage Lighting*☐ Scoreboard*☐ Sound System☐ Motion Picture Projector☐ Athletic Equipment☐ Record Player/Stereo Equip.☐ Overhead Projector/Screen☐ Other (specify)☐ Piano☐ Folding Stands☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability
(\$500,000 minimum)

\$ _____ Property Damage Liability (each occurrence)
(\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name _____

Address _____

Phone _____

Name _____

Address _____

Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official

Phone (day) 570-807-7002
(eve.) _____

Billing Address _____

APPROVALS: Principal _____

Date ____/____/____

Business Administrator _____

Date ____/____/____

copy to:

☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date ____/____/____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used: _____

Charges: \$ _____

\$ _____

\$ _____

Personnel Employed: _____

Charges: \$ _____

(attach time sheets) _____

\$ _____

\$ _____

Other (specify): _____

Charges: \$ _____

\$ _____

179

East Stroudsburg Softball Little League Program
2017 Winter Clinic / Workout Dates

Request Use of Facilities for the following dates:

January 2017

Tuesday	January 3	(6pm - 8:00pm)	South HS	Old / Aux.
Wednesday	January 4	(6pm - 8:00pm)	South HS	Old / Aux.
Saturday	January 7	9am-11:00am	North HS	Aux. Gym ONLY
Tuesday	January 10	(6pm - 8:00pm)	South HS	Old / Aux.
Wednesday	January 11	(6pm - 8:00pm)	South HS	Old / Aux.
Saturday	January 14	9am-11:00am	North HS	Aux. Gym ONLY
Tuesday	January 17	(6pm - 8:00pm)	South HS	Old / Aux.
Wednesday	January 18	(6pm - 8:00pm)	South HS	Old / Aux.
Saturday	January 21	8am-12:00pm	North HS	Main / Aux.
Tuesday	January 24	(6pm - 8:00pm)	South HS	Old / Aux.
Wednesday	January 25	(6pm - 8:00pm)	South HS	Old / Aux.
Saturday	January 28	8am-12:00pm	North HS	Main / Aux.
Tuesday	January 31	(6pm - 8:00pm)	South HS	Old / Aux.

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC POCONO (Soccer Club) Today's Date 11 / 1 / 16Non-Profit? ☐ yes ☒ no
Will an admission fee be charged? ☐ yes ☒ no
If yes, amount \$ _____Are you requesting a waiver of facilities fees? ☐ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: _____

Name of School Requested JM Hill

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>MONDAY, Tue, Wed, Thu, Fri</u> <u>1/2/17 → 3/30/17</u>	<u>5:30 - 8:30</u>	<u>SOCCER PRACTICE</u> <u>Only M, Tues + Wed</u> <u>Michelle Arnold</u>

Facility Required: ☐ Auditorium ☐ Cafeteria ☒ Gymnasium
☐ All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving
☐ Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify) _____
☐ Classrooms # _____ ☐ Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)
☐ Kitchen Equipment* ☐ Sound System ☐ Record Player/Stereo Equip. ☐ Piano
☐ Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☐ Folding Stands
☐ Scoreboard* ☐ Athletic Equipment ☐ Other (specify) _____
☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name MARIA FRANCIS Address 246 CRANES MEADOW Rd. Phone 570-213-1023
 Name JOHN FRANCIS Address E. Stroudsburg PA Phone 973-277-8540

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature _____ Phone (day) 570-213-
 Responsible Organization Official (eve.) 1023
 Billing Address _____

APPROVALS: Principal Michelle Arnold Date 11 / 7 / 16
 Business Administrator _____ Date _____
 copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used: _____	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets) _____	\$ _____
_____	\$ _____
Other (specify): <u>181</u>	Charges: \$ _____
_____	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC Pocono Soccer Club Today's Date 9/15/16
 Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? ☒ yes ☐ no W/FILE
☒ yes ☐ no ☐ yes ☒ no If yes, attach a letter of justification addressed to the Board of Education.
 If yes, amount \$ _____ This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: _____

Name of School Requested JT Lambert

DAY(S)	from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
TUESDAY	JAN - APRIL	5:30 - 8:30	SOCCER TRAINING
WED	JAN - APRIL	5:30 - 8:30	SOCCER TRAINING
<u>THURS</u>	<u>DEC - APRIL</u>	<u>5:30 - 6:15 pm</u>	<u>SOCCER TRAINING</u>

Facility Required: _____ Auditorium _____ Cafeteria _____ Gymnasium _____
 _____ All-Purpose Room _____ Stadium _____ Kitchen/Preparation _____ Kitchen/Serving _____
 _____ Swimming Pool (requires proof of certified lifeguard) _____ Stage _____ Fields (specify) _____
 _____ Classrooms # _____ Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)
 _____ Kitchen Equipment* _____ Sound System _____ Record Player/Stereo Equip. _____ Piano _____
 _____ Stage Lighting* _____ Motion Picture Projector _____ Overhead Projector/Screen _____ Folding Stands _____
 _____ Scoreboard* _____ Athletic Equipment _____ Other (specify) _____ Tables and/or Chairs _____

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name ANDREA CATO Address 3208 Mt. Laurel Dr. 18301 Phone 917-494-7883
 Name E. Spannagel Address espannagel@fcpcr.com Phone 570-364-6438

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School District, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official _____ Phone (day) 570-364-6438
 (eve.) _____
 Billing Address P.O. Box 617, East Stroudsburg PA 18301

APPROVALS: Principal Catherine A. Piperato Date 11/3/16
 Business Administrator _____ Date _____
 copy to: _____ Date _____
☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used Class 1 - no fees 12/1, 8, 15, 22. Charges: \$ _____
6:15 - 8:30 \$ _____
Board approved 11/21/16 \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) Jan - April - TBD. \$ _____
 Other (specify): 180 Charges: \$ _____
 \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Bushkill Youth Association Today's Date 10 / 16 / 2016

Non-Profit?

☒ yes ☐ no

Will an admission fee be charged?

☐ yes ☐ no

If yes, amount \$

Are you requesting a waiver of facilities fees? ☒ yes ☐ no

If yes, attach a letter of justification addressed to the Board of Education.

This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Indoor Soccer / Indoor Baseball / BasketballName of School Requested Lehman Intermediate

DAY(S)

from — DATE(S) — to

from — HOURS — to

DESCRIPTION

(meeting, practice, game, rehearsal, performance,...)

Mon Tues Wed.	Jan 9 - March 2	6pm - 8pm	} Indoor soccer practice and games
Friday	Jan 13 - March 3	6pm - 8pm	

Mon and Wed	Jan. 9 - March 1 st	6pm - 8pm	} aux gym - basketball
Tues, Wed Thurs	March 7 th - April 27 th	6pm - 8pm	

Facility Required:

☐ All-Purpose Room☐ Swimming Pool (requires

proof of certified lifeguard)

☐ Auditorium☐ Stadium☐ Stage☐ Classrooms #☐ Cafeteria☐ Kitchen/Preparation☐ Fields (specify)☒ Other (specify) auxiliary gym☐ Gymnasium☐ Kitchen/Serving

Equipment Required: (*must be operated/attended by school personnel)

☐ Kitchen Equipment*☐ Stage Lighting*☐ Scoreboard*☐ Sound System☐ Motion Picture Projector☐ Athletic Equipment☐ Record Player/Stereo Equip.☐ Overhead Projector/Screen☐ Other (specify)☐ Piano☐ Folding Stands☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ On File Bodily Injury Liability
(\$500,000 minimum)

\$ On File Property Damage Liability (each occurrence)
(\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name LISA MonahanAddress 2174 Eagle Path, BushkillPhone 570 872 7865Name Melissa CruzAddress 119 Steele Circle, BushkillPhone 570 242 7482

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature Lisa MonahanPhone (day) 570 872 7865
(eve.)Billing Address P.O. Box 798 Bushkill, Pa 18324

APPROVALS: Principal

Business Administrator

Date 10 / 18 / 16

copy to:

☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date / /

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used:

Charges: \$

\$

\$

Personnel Employed:

Charges: \$

(attach time sheets)

\$

\$

Other (specify):

183

Charges: \$

\$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization 2 Out Rally Baseball Club Today's Date 8 / 19 / 16Non-Profit?
☒ yes ☐ no

Will an admission fee be charged?

☐ yes ☒ no

If yes, amount \$ _____

Are you requesting a waiver of facilities fees? ☒ yes ☐ noIf yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.REQUEST OF WAIVER ON FILESpecific purpose of use: Team practiceName of School Requested Middle Smith Field ~~Smith field~~ ~~elementary~~

DAY(S)	DATE(S)	HOURS	DESCRIPTION
Tues, Wed Fri	12/13 - 4/2	6pm - 8pm	Skills drills.
MS	MS		
Smith field			

Facility Required: ☐ Auditorium ☐ Cafeteria ☒ Gymnasium
☐ All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving
☐ Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify) _____
☐ Classrooms # _____ ☐ Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)
☐ Kitchen Equipment* ☐ Sound System ☐ Record Player/Stereo Equip. ☐ Piano
☐ Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☐ Folding Stands
☐ Scoreboard* ☐ Athletic Equipment ☐ Other (specify) _____ ☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 1,000,000 Bodily Injury Liability (\$500,000 minimum) \$ 1,000,000 Property Damage Liability (each occurrence) (\$500,000 minimum) Copy is on file, will submit renewed policy 1/2/17

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Douglas Christian Address 133 Runnymede Dr Phone 9172391562
 Name Alisha Christian Address Same Phone 9172391563

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official Alisha Christian Phone (day) 9172391563
 (eve.) _____

Billing Address 133 Runnymede Dr

APPROVALS: Principal _____ Date ____/____/____
 Business Administrator _____ Date ____/____/____
 copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date ____/____/____

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: Class 1 - no fees Charges: \$ _____
Jan-Apr TBD Charges: \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 Other (specify): 184 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC Boons Today's Date 12 / 7 / 11Non-Profit? Will an admission fee be charged?
☒ yes ☐ no ☐ yes ☒ no
If yes, amount \$Are you requesting a waiver of facilities fees? ☒ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: Soccer PracticeName of School Requested Middle Sm. H.F. ELL ElementaryDAY(S)
from — DATE(S) — to

from — HOURS — to

DESCRIPTION
(meeting, practice, game, rehearsal, performance,...)Tue 3 - March 31 20175:30pm - 8:30pmSoccer PracticeMonday, March 27, 2017Only

Facility Required:	Auditorium	Cafeteria	<input checked="" type="checkbox"/> Gymnasium
All-Purpose Room	Stadium	Kitchen/Preparation	Kitchen/Serving
Swimming Pool (requires proof of certified lifeguard)	Stage	Fields (specify)	
	Classrooms #	Other (specify)	

Equipment Required: (*must be operated/attended by school personnel)	Piano
Kitchen Equipment*	Folding Stands
Stage Lighting*	Tables and/or Chairs
Scoreboard*	
Sound System	
Motion Picture Projector	
Athletic Equipment	
Record Player/Stereo Equip.	
Overhead Projector/Screen	
Other (specify)	

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ <u>4,000,000</u> Bodily Injury Liability	\$ <u>1,000,000</u> Property Damage Liability (each occurrence)
(\$500,000 minimum)	(\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name <u>Ed Schmitt</u>	Address <u>P.O. Box 617, East Stroudsburg, PA 18301</u>	Phone <u>570-351-4428</u>
Name <u>Todd Burns</u>	Address <u>P.O. Box 617, East Stroudsburg, PA 18301</u>	Phone <u>570-351-4428</u>

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature [Signature] Responsible Organization Official Phone (day) 570-351-4428
(eve.) same

Billing Address P.O. Box 617, East Stroudsburg, PA 18301APPROVALS: Principal [Signature] Date 12 / 8 / 11

Business Administrator _____ Date _____

copy to: _____ Date _____

☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used:	Charges: \$
_____	\$
_____	\$
Personnel Employed:	Charges: \$
(attach time sheets)	\$
_____	\$
Other (specify):	Charges: \$
_____	\$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Cub Scouts - Pack 100 Today's Date 10 / 31 / 14

Non-Profit? ☐ yes ☒ no Will an admission fee be charged? ☐ yes ☒ no Are you requesting a waiver of facilities fees? ☒ yes ☐ no
 If yes, amount \$ _____ If yes, attach a letter of justification addressed to the Board of Education.
 This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: monthly Scout pack meetingName of School Requested Resica

DAY(S) from — DATE(S) — to		from — HOURS — to		DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>2nd monday of each month</u>		<u>630 - 730p</u>		<u>meeting with Scouts & family</u>
<u>12/12/14</u>	<u>2/13/17</u>	<u>5/8/16</u>	<u>9/12/17</u>	
<u>1/9/17</u>	<u>4/10/17</u>	<u>6/13/17</u>		

Facility Required: ☐ Auditorium ☒ Cafeteria ☐ Gymnasium
☐ All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving
☐ Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify) _____
☐ Classrooms # _____ Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)
☐ Kitchen Equipment* ☐ Sound System ☐ Record Player/Stereo Equip. ☐ Piano
☐ Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☒ Folding Stands
☐ Scoreboard* ☐ Athletic Equipment ☐ Other (specify) _____ ☒ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability \$ _____ Property Damage Liability (each occurrence)
 (\$500,000 minimum) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Bill Donovan Address 230 Sellersville Rd, Elburg Phone 570-242-4984
 Name Jennifer Carollo Address 4411 Aer Ct, East Stroudsburg Phone 570-236-6606

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Bill Donovan Phone (day) 570-242-4984
 Signature — Responsible Organization Official (eve.) _____

Billing Address 230 Sellersville Rd, E Stroudsburg

APPROVALS: Principal [Signature] Date 11 / 4 / 16
 Business Administrator _____ Date _____
 copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only: FACILITIES USE INVOICE
 Facilities/Equipment used: Class 1 - 12/12 only Charges: \$ _____
Board approved 11/21/16 DW \$ _____
 Personnel Employed: Jan-June - TBD Charges: \$ _____
 (attach time sheets) \$ _____
 Other (specify): 186 Charges: \$ _____
 \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Fc Pocono Today's Date 12 / 7 / 16
 Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? ☒ yes ☐ no
☒ yes ☐ no ☐ yes ☒ no If yes, attach a letter of justification addressed to the Board of Education.
 If yes, amount \$ _____ This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Soccer Practice Resica

Name of School Requested East Stroudsburg Elementary

DAY(S) from — DATE(S) — to from — HOURS — to DESCRIPTION
Jan 3 - March 31 2017 5:30pm - 8:30pm Soccer Practice
Monday, Tuesday, Wednesday, Thursday

Facility Required: Auditorium ☐ Cafeteria ☒ Gymnasium ☒
 All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving ☐
 Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify) ☐
 Classrooms # ☐ Other (specify) ☐

Equipment Required: (*must be operated/attended by school personnel)
 Kitchen Equipment* ☐ Sound System ☐ Record Player/Stereo Equip. ☐ Piano ☐
 Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☐ Folding Stands ☐
 Scoreboard* ☐ Athletic Equipment ☐ Other (specify) ☐ Tables and/or Chairs ☐

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 4,000.00 Bodily Injury Liability \$ 1,000.00 Property Damage Liability (each occurrence)
 (\$300,000 minimum) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Ed Schaefer Address Po Box 617 East Stroudsburg PA 18301 Phone 570 369 4428
 Name Todd Burt Address Po Box 617 East Stroudsburg PA 18301 Phone 570 369 4428

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature Ed Schaefer Responsible Organization Official Phone (day) 570 369 4428
 (eve.) SMT

Billing Address Po Box 617 East Stroudsburg PA 18301

APPROVALS: Principal [Signature] Date 12 / 18 / 16
 Business Administrator _____ Date _____
 copy to: _____ Date _____
☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: _____ Charges: \$ _____
 _____ Charges: \$ _____
 _____ Charges: \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 _____ Charges: \$ _____
 Other (specify): _____ Charges: \$ _____
 _____ Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC Pocono Today's Date 10 / 28 / 16Non-Profit?
☒ yes ☐ noWill an admission fee be charged?
☐ yes ☒ no
If yes, amount \$Are you requesting a waiver of facilities fees? ☒ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: Soccer PracticeName of School Requested Smithfield Elementary School

DAY(S) from — DATE(S) — to	HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
1/3/17 Mon., TUES., WED. Thurs.	5:30 8:30	practice

Facility Required:	Auditorium	Cafeteria	<input checked="" type="checkbox"/> Gymnasium
All-Purpose Room	Stadium	Kitchen/Preparation	Kitchen/Serving
Swimming Pool (requires proof of certified lifeguard)	Stage	Fields (specify)	
	Classrooms #	Other (specify)	

Equipment Required: (*must be operated/attended by school personnel)	Piano
Kitchen Equipment*	Folding Stands
Stage Lighting*	Tables and/or Chairs
Scoreboard*	

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 1000000 Bodily Injury Liability (\$500,000 minimum) \$ 1000000 Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Cheryl Torres Address 18 Morningside Ave Stroudsburg PA 18360 Phone 646 391 5051
Name Adalberto Guerra Address _____ Phone 973 615 7194

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official Manuela Sufono (VP) Phone (day) 570 977 3393
(eve.) _____

Billing Address P.O. Box 617 East Stroudsburg PA 18301

APPROVALS: Principal [Signature] Date 11 / 1 / 16
Business Administrator _____ Date ____ / ____ / ____
copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date ____ / ____ / ____

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: _____	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets) _____	\$ _____
_____	\$ _____
Other (specify): <u>188</u>	Charges: \$ _____
_____	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization ESYA Today's Date 10 / 12 / 16
 Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? ☒ yes ☐ no
☐ yes ☐ no ☐ yes ☐ no If yes, attach a letter of justification addressed to the Board of Education.
 If yes, amount \$ _____ This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: wrestling matches

Name of School Requested H.S. South

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
12-18-16	8am — 4pm	Quad match
1-29-17	8am — 4pm	Quad match

Facility Required: ☐ Auditorium ☐ Cafeteria ☒ Gymnasium
☐ All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving
☐ Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify)
☐ Classrooms # _____ ☒ Other (specify) concession stand

Equipment Required: (*must be operated/attended by school personnel)
☐ Kitchen Equipment* ☒ Sound System ☒ Record Player/Stereo Equip. ☐ Piano
☐ Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☒ Folding Stands
☒ Scoreboard* ☐ Athletic Equipment ☐ Other (specify) ☒ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ on file Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Randy Little Address _____ Phone 656-5443
 Name _____ Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Randy Little Phone (day) 656-5443
 Signature — Responsible Organization Official (eve.) _____
 Billing Address _____

APPROVALS: Principal [Signature] Date 11 / 1 / 16
 Business Administrator _____ Date _____
 copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: Class 1 - no fees 12/18/16 only Charges: \$ _____
Board approved 11/21/16 \$ _____
 Personnel Employed: 1/29/17 - TBD. Charges: \$ _____
 (attach time sheets) \$ _____
 Other (specify): 189 Charges: \$ _____
 \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization SRL TIMBERWOLVES WRESTLING Today's Date 11 / 10 / 16
 Non-Profit? ☒ yes ☐ no Will an admission fee be charged? ☐ yes ☒ no Are you requesting a waiver of facilities fees? ☒ yes ☐ no
 If yes, attach a letter of justification addressed to the Board of Education.
 If yes, amount \$ _____ This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: WRESTLING MEET

Name of School Requested LEHMAN
SAT DAY(S) 1/7/17 from DATE(S) — to 8-4 HOURS — to DESCRIPTION
1/7/17 1/7/17 8 AM 4 PM (meeting, practice, game, rehearsal, performance,...)
(Saturday)

Facility Required: ☐ Auditorium ☐ Cafeteria ☒ Gymnasium
☐ All-Purpose Room ☐ Stadium ☐ Kitchen/Preparation ☐ Kitchen/Serving
☐ Swimming Pool (requires proof of certified lifeguard) ☐ Stage ☐ Fields (specify) _____
☐ Classrooms # _____ ☒ Other (specify) Aux Gym
 Equipment Required: (*must be operated/attended by school personnel)
☐ Kitchen Equipment* ☐ Sound System ☐ Record Player/Stereo Equip. ☐ Piano
☐ Stage Lighting* ☐ Motion Picture Projector ☐ Overhead Projector/Screen ☐ Folding Stands
☐ Scoreboard* ☐ Athletic Equipment ☐ Other (specify) WRESTLE MATS ☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 500,000 Bodily Injury Liability \$ 500,000 Property Damage Liability (each occurrence)
 (\$500,000 minimum) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name ROBERT BIDMAN Address 120 E. BURGESS AVE BUSHTOWN PA 18324 Phone 570 688 5704
 Name _____ Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official [Signature] Phone (day) 570 688 5104
 (eve.) SPM E
 Billing Address _____

APPROVALS: Principal [Signature] Date 11 / 11 / 16
 Business Administrator _____ Date _____
 copy to: ☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only: FACILITIES USE INVOICE
 Facilities/Equipment used: _____ Charges: \$ _____
 _____ Charges: \$ _____
 _____ Charges: \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 _____ Charges: \$ _____
 Other (specify): 190 Charges: \$ _____
 _____ Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family Ymca Today's Date 10 / 27 / 16Non-Profit?
☒ yes ☐ noWill an admission fee be charged?
☐ yes ☒ no
If yes, amount \$Are you requesting a waiver of facilities fees? ☒ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: Youth Basketball LeagueName of School Requested ESE

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>1/14/17</u> <u>Sat. only</u>	<u>830am</u> — <u>530pm</u>	<u>youth basketball practices</u> <u>for 5-10 year olds</u>

Facility Required:

<input type="checkbox"/> All-Purpose Room	<input type="checkbox"/> Auditorium	<input type="checkbox"/> Cafeteria	<input checked="" type="checkbox"/> Gymnasium
<input type="checkbox"/> Swimming Pool (requires proof of certified lifeguard)	<input type="checkbox"/> Stadium	<input type="checkbox"/> Kitchen/Preparation	<input type="checkbox"/> Kitchen/Serving
	<input type="checkbox"/> Stage	<input type="checkbox"/> Fields (specify)	
	<input type="checkbox"/> Classrooms #	<input type="checkbox"/> Other (specify)	

Equipment Required: (*must be operated/attended by school personnel)

<input type="checkbox"/> Kitchen Equipment*	<input type="checkbox"/> Sound System	<input type="checkbox"/> Record Player/Stereo Equip.	<input type="checkbox"/> Piano
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Motion Picture Projector	<input type="checkbox"/> Overhead Projector/Screen	<input type="checkbox"/> Folding Stands
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Athletic Equipment	<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ on file Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Mike Miller Address 809 Main St. Stroudsburg PA 18360 Phone 570-807-3494
Name _____ Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official [Signature] Phone (day) 570-807-3494
(eve.) _____
Billing Address 809 Main St. Stroudsburg PA 18360

APPROVALS: Principal [Signature] Date 10 27 / 16
Business Administrator _____ Date _____
copy to: _____ Date _____
☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date _____

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: _____	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets) _____	\$ _____
_____	\$ _____
Other (specify): <u>191</u>	Charges: \$ _____
_____	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Ray Nunamaker Memorial JV Classic Today's Date 11 / 7 / 16Non-Profit?
☐ yes ☐ noWill an admission fee be charged?
☒ yes ☐ no
If yes, amount \$ _____Are you requesting a waiver of facilities fees? ☒ yes ☐ no
If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.Specific purpose of use: JV Wrestling tournamentName of School Requested high school SouthDAY(S)
from — DATE(S) — to

from — HOURS — to

DESCRIPTION
(meeting, practice, game, rehearsal, performance,...)Feb 16, 2017 Thurs.noon to 6 pmtournamentFeb 17, 2017 Fri.7am to 6pmtournamentFeb 18, 2017 Sat.7am to 6pm

Facility Required:

☐ All-Purpose Room
☐ Swimming Pool (requires
proof of certified lifeguard)☐ Auditorium
☐ Stadium
☐ Stage
☐ Classrooms # _____☐ Cafeteria
☐ Kitchen/Preparation
☐ Fields (specify) _____
☒ Other (specify) Concession Stand☒ ^{new} Gymnasium
☐ Kitchen/Serving

Equipment Required: (*must be operated/attended by school personnel)

☐ Kitchen Equipment*
☐ Stage Lighting*
☐ Scoreboard*☐ Sound System
☐ Motion Picture Projector
☐ Athletic Equipment☐ Record Player/Stereo Equip.
☐ Overhead Projector/Screen
☒ Other (specify) Board Room☐ Piano
☐ Folding Stands
☐ Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ See Attachment Bodily Injury Liability
(\$500,000 minimum)\$ _____ Property Damage Liability (each occurrence)
(\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Ben Brenneeman

Address _____

Phone _____

Name _____

Address _____

Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official

Phone (day) _____

(eve.) _____

Billing Address _____

APPROVALS: Principal _____

Date ____ / ____ / ____

Business Administrator _____

Date ____ / ____ / ____

copy to:

☐ stage manager ☐ athletic director ☐ cafeteria manager ☐ head custodian ☐ librarian ☐ a/v coordinator ☐ other Date ____ / ____ / ____

For office use only:

FACILITIES USE INVOICE

Facilities/Equipment used: _____

Charges: \$ _____

\$ _____

\$ _____

Personnel Employed: _____
(attach time sheets)

Charges: \$ _____

\$ _____

\$ _____

Other (specify): _____

192

Charges: \$ _____

\$ _____

Budget Transfers

10/1/16 To 10/30/16

1
P
glcjeing

11/17/2016 12:09
diane-kelly

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
2017 04 2 BUA 10/01/2016 10/28/2016 COL.RESOURDiane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10006660	550	DK	RUGG'S				EHSGuidancePrint&Bind	RUGG'S/COLLEGES RESOURCES	79.00		
2	10006660	650	DK	RUGG'S				EHSGuidanceSupplies Tech	RUGG'S/COLLEGES RESOURCES	79.00		
								** JOURNAL TOTAL		0.00		0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 13 BUA 10/13/2016 10/17/2016 MAINT B/T diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010740	431	DK	MAINT.B/T				OperBldg Admin Software	REPAIR HVAC/PREV.MAINT.	3,000.00		
2	10010740	431	DK	MAINT.B/T				OperBldg Admin Software	REPAIR HVAC/PREV.MAINT.	3,000.00		
								** JOURNAL TOTAL		0.00		0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 14 BUA 10/13/2016 10/17/2016 MAINT B/T diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010510	431	DK	MAINT.B/T				OperBldg Rep&MaintEq	EQUIPMENT REPAIRS	2,000.00		
2	10010510	432	DK	MAINT.B/T				OperBldg Rep&MaintEq	EQUIPMENT REPAIRS	2,000.00		
3	10010740	432	DK	MAINT.B/T				OperBldg Vehicles&Heat	DRYWALL LIFT RENTAL	50.00		
4	10010740	442	DK	MAINT.B/T				RentalOfEq	DRYWALL LIFT RENTAL	50.00		
5	10010700	610	DK	MAINT.B/T				OperBldg Gen Sup	CSI REPAIRS TO DOOR	4,000.00		
6	10010700	432	DK	MAINT.B/T				OperBldg Gen Sup	CSI REPAIRS TO DOOR	4,000.00		
7	10010510	810	DK	MAINT.B/T				OperBldg Dues&Fees	PASBO CONF.CURTIS/SCOTT	440.00		



11/17/2016 12:09
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P
glcjeing²

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	14 BUA	10/13/2016	10/17/2016	MAINT B/T	diane-kelly	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
8	10012230 324	DK	MAINT. B/T			OperBldgTrainRgst	PASBO CONF.CURTIS/SCOTT	440.00	
	10-2836-324-000-00-000-000-0000-						** 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
2017 04	15 BUA	10/13/2016	10/17/2016	UNIFORMS	diane-kelly	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10010630 610	DK	UNIFORMS			BESoperBldgGen Sup	PURCHASE UNIFORMS	1,200.00	
2	10010630 449	DK	UNIFORMS			OtherRentals	PURCHASE UNIFORMS	1,200.00	
	10-2620-449-000-10-211-024-000-0000-						** JOURNAL TOTAL	0.00	0.00

194

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	16 BUA	10/14/2016	10/20/2016	CODING	diane-kelly	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10014250 610	DK	COACH COMM			EHSathleticsGen Sup	EXP.COACH COMM	1,450.00	
2	10014320 610	DK	COACH COMM			EHSFootballGen Sup	EXP.COACH COMM	1,450.00	
3	10014340 610	DK	COACH COMM			CORRECT CODING		3,055.19	
4	10014450 610	DK	COACH COMM			EHSRifleGen Sup	CORRECT CODING	3,055.19	
	10-3250-610-000-30-820-550-000-5210-					EHSathleticTrainerGen 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
2017 04	17 BUA	10/14/2016	10/17/2016	REPL RANGQ	diane-kelly	1	N	Hist	2017	

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

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	17 BUA	10/14/2016	10/17/2016	REPL RANGQdiane-kelly	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003100	610	DK			REPL RANGE		EHNRegularGen Sup	REPLACE BOKEN RANGE		2,500.00	
2	10003340	762	DK			REPL RANGE		EHNRegularGen Sup	REPLACE BOKEN RANGE	2,500.00		
	10-1110-762-000-30-819-240-000-0000-							EHNfamConSciReplEq>2500				
** 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
2017 04	18 BUA	10/14/2016	11/07/2016	ADJ.CODE	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10011850	324	DK			ADJ.CODE		ITEC TrainRgst	ADJ. CODING		3,469.97	
2	10-2834-324-000-00-000-006-000-0000-							ITEC TrainRgst	ADJ. CODING	968.00		
3	10008130	580	DK			ADJ.CODE		ITEC TrainRgst	ADJ. CODING	1,966.88		
4	10-2271-580-000-00-000-006-000-0000-							ITEC Travel/Conf	ADJ. CODING	535.09		
	10-2834-580-000-00-000-006-000-0000-							ITEC Travel/Conf			0.00	
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	19 BUA	10/14/2016	10/17/2016	PHYS ED	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002980	650	DK			PHYS ED		CurWritesSupplies Tech	FITNESSGRAM FOR PHYS.ED		8,351.77	
2	10002760	610	DK			PHYS ED		LIHealthPhysEdGen Sup	FITNESSGRAM FOR PHYS.ED	1,054.83		
3	10001900	610	DK			PHYS ED		MSEHealthPhysEdGen Sup	FITNESSGRAM FOR PHYS.ED	574.99		
4	10001540	610	DK			PHYS ED		ESEHealthPhysEdGen Sup	FITNESSGRAM FOR PHYS.ED	1,255.54		
5	10001350	610	DK			PHYS ED		BESHealthPhysEdGen Sup	FITNESSGRAM FOR PHYS.ED	1,300.96		
	10-1110-610-000-10-211-140-000-0000-											

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	19 BUA	10/14/2016	10/17/2016	PHYS ED	diane-kelly	1	N	Hist	2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
6	10003530	610	DK	PHYS ED					FITNESSGRAM FOR PHYS.ED	1,910.03	
7	10-1110-610-000-30-820-140-000-0000-	DK	PHYS ED						EHSHealthPhysEdGen Sup	1,194.53	
8	10002430	610	DK	PHYS ED					FITNESSGRAM FOR PHYS.ED	1,060.89	
	10-1110-610-000-20-517-140-000-0000-	DK	PHYS ED						JTLHealthPhysEdGen Sup		
	10-1110-610-000-30-819-140-000-0000-	DK	PHYS ED						FITNESSGRAM FOR PHYS.ED		
									EHNHealthPhysEdGen Sup		
** JOURNAL TOTAL											0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	20 BUA	10/14/2016	10/28/2016	SCIENCE Bkdiane-kelly	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10002980	640	DK	REPL.SCIEN					REPLACE SCIENCES BOOKS	60,445.94	
2	10-1110-640-000-30-000-004-000-0000-	DK	REPL.SCIEN						CurWriteBooks/Period		
	10002860	640	DK	REPL.SCIEN					REPLACE SCIENCES BOOKS	60,445.94	
	10-1110-640-000-20-518-180-000-0000-	DK	REPL.SCIEN						LISScienceBooks/Period		
** JOURNAL TOTAL											0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	21 BUA	10/14/2016	10/28/2016	READING Bkdiane-kelly	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10001130	640	DK	READING BK					REPLACE LIS READING BOOKS	54,345.60	
2	10-1110-640-000-10-000-004-000-0000-	DK	READING BK						CurWriteBooks/Period		
	10002800	640	DK	READING BK					REPLACE LIS READING BOOKS	54,345.60	
	10-1110-640-000-20-518-151-000-0000-	DK	READING BK						LISReadingBooks/Period		
** JOURNAL TOTAL											0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	30 BUA	10/14/2016	10/17/2016	INTEREST	diane-kelly	1	N	Hist	2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB

196

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	30 BUA	10/14/2016	INTEREST	diene-kelly	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014870	911	DK	INTEREST					INT-APPLE LEASE#15-#18-#20		42,648.82		
2	10015120	831	DK	INTEREST					INT-APPLE LEASE#15-#18-#20		42,648.82		
	10-5110-831	-000-00-000-101-909-9090-							LEASE INTEREST-APPLE COMP.				
** 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
2017 04	34 BUA	10/17/2016	Printing	angela-byrne	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004060	550	AByrne	Title I					Transfer to Buildings for			8,800.00	
2	10-1190-550	-412-10-000-000-000-9192-							TL 1 Print&Bind		1,717.00		
3	10004170	550	AByrne	Title I					Transfer to Buildings for				
4	10-1190-550	-412-10-212-000-000-9192-							TL1 BSE Printing		1,417.00		
5	10004110	550	AByrne	Title I					Transfer to Buildings for				
6	10-1190-550	-412-10-211-000-000-9192-							TL1 BES Printing		1,668.00		
7	10004230	550	AByrne	Title I					Transfer to Buildings for				
8	10-1190-550	-412-10-213-000-000-9192-							TL1 JMH Printing		1,796.00		
9	10004290	550	AByrne	Title I					Transfer to Buildings for				
10	10-1190-550	-412-10-214-000-000-9192-							TL1 MSE Printing		1,283.00		
11	10004350	550	AByrne	Title I					Transfer to Buildings for				
12	10-1190-550	-412-10-215-000-000-9192-							TL1 RES Printing		919.00		
13	10004410	550	AByrne	Title I					Transfer to Buildings for				
14	10-1190-550	-412-10-216-000-000-9192-							TL1 SME Printing				
** 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
2017 04	38 BUA	10/17/2016	Pay4Serv	paul-bakner	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012970	432	PBaknr	fro:32-432					EHNInstrMusicRep&MaintEq		36.00		
2	10-3210-432	-000-30-819-125-000-0000-							EHNInstrMusicRep&MaintVeh		36.00		
3	10012970	433	PBaknr	fro:32-432					EHNInstrMusicRep&MaintVeh				
4	10-3210-433	-000-30-819-125-000-0000-									0.00		0.00
** JOURNAL TOTAL												0.00	0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	45 BUA	10/17/2016	increase	annmarie-lafemina-ad	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009680	531							replace postage		319.60		
10-2380-531-000-30-819-000-0000-0000									EHNPrincipalPostage				
2	10009680	610							shipping cost return schlm			319.60	
10-2380-610-000-30-819-000-0000-0000									EHNPrincipalGen 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
2017 04	49 BUA	10/18/2016	TR/XC	elizabeth-kolcum	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014410	610			LK	TR/XC			TRANSFER TO XC FROM BOYS T			738.74	
10-3250-610-000-30-820-550-000-5181-TR/XC									EHS B TrackGen Sup				
2	10014300	610			LK	TR/XC			TRANSFER TO XC FROM BOYS T		738.74		
10-3250-610-000-30-820-550-000-5050-TR/XC									EHSCrossCountryGen 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
2017 04	73 BUA	10/19/2016	Printing	angela-byrne	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004170	550			AByrne	Title I			TL1 ESE Printing			45.90	
10-1190-550-412-10-212-000-000-9192-AByrne Title I									TL1 JMH Printinf			297.33	
2	10004230	550			AByrne	Title I			transferring for printing			357.52	
10-1190-550-412-10-213-000-000-9192-AByrne Title I									TL1 MSE Printing			349.10	
3	10004290	550			AByrne	Title I			transferring for printing				
10-1190-550-412-10-214-000-000-9192-AByrne Title I									TL1 SME Printing				
4	10004410	550			AByrne	Title I			transferring for printing				
10-1190-550-412-10-216-000-000-9192-AByrne Title I									TL1 BES Printing		382.61		
5	10004110	550			AByrne	Title I			transferring for printing				
10-1190-550-412-10-211-000-000-9192-AByrne Title I									TL1 RES Printing		447.98		
6	10004350	550			AByrne	Title I			transferring for printing				
10-1190-550-412-10-215-000-000-9192-AByrne Title I									TL1 Print&Bind		219.26		
7	10004060	550			AByrne	Title I							
10-1190-550-412-10-000-000-000-9192-AByrne Title I									** JOURNAL TOTAL		0.00	0.00	



11/17/2016 12:09
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 7
glcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 79 BUA 10/19/2016 10/20/2016 Rdg Supplangela-byrne 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014700	610	AByrne Title I						building summer reading su		2,440.00	
2	10-3310-610-412-10-000-000-000-9192-							TL1Gen Sup				
3	10014730	610	AByrne Title I					TL1BESCommRecrGen Sup	building summer reading su	405.00		
4	10-3310-610-412-10-211-000-000-9192-							building summer reading su		490.00		
5	10014740	610	AByrne Title I					TL1ESECommRecrGen Sup	building summer reading su	465.00		
6	10-3310-610-412-10-212-000-000-9192-							TL1JMHCommRecrGen Sup	building summer reading su	450.00		
7	10014750	610	AByrne Title I					TL1MSECommRecrGen Sup	building summer reading su	365.00		
8	10-3310-610-412-10-213-000-000-9192-							TL1RESCommRecrGen Sup	building summer reading su	265.00		
9	10014760	610	AByrne Title I					TL1 SME Parent General Supplie				
** 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
2017 04 80 BUA 10/19/2016 10/20/2016 Bldg Supplangela-byrne 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004060	610	AByrne Title I						building supply budgets		49,577.00	
2	10-1190-610-412-10-000-000-000-9192-							TL 1 Gen Sup				
3	10004110	610	AByrne Title I					TL 1 BES General Supplies	building supply budgets	7,986.85		
4	10-1190-610-412-10-211-000-000-9192-							TL1 ESE General Supplies	building supply budgets	9,677.43		
5	10004170	610	AByrne Title I					building supply budgets		9,399.80		
6	10-1190-610-412-10-212-000-000-9192-							JMHTL1Gen Sup	building supply budgets	10,118.67		
7	10004230	610	AByrne Title I					TL1 MSE General Supplies	building supply budgets	7,228.33		
8	10-1190-610-412-10-213-000-000-9192-							TL1 RES General Supplies	building supply budgets	5,165.92		
9	10004290	610	AByrne Title I					TL1 SME General Supplies				
10	10-1190-610-412-10-214-000-000-9192-							** JOURNAL TOTAL				0.00
11	10004350	610	AByrne Title I							0.00		0.00
12	10-1190-610-412-10-215-000-000-9192-											
13	10004410	610	AByrne Title I									
14	10-1190-610-412-10-216-000-000-9192-											



YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 94 BUA 10/19/2016 10/20/2016 Supplies angela-byrne 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004560	610	AByrne	Title III					trx from elem to secondary		100.00	
2	10004580	610	AByrne	Title III					trx from elem to secondary	100.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 96 BUA 10/19/2016 10/21/2016 CLOCK elizabeth-kolcun 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014410	610	LK	TR TO XC					BIG TIME CLOCK		296.14	
2	10014300	610	LK	TR TO XC					BIG TIME CLOCK	296.14		
** 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
2017 04 123 BUA 10/20/2016 10/28/2016 Pay4Serv paul-bakner 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012970	432	PBakn	Transfer					Funds to pay for van inspe		36.00	
2	10012970	433	PBakn	Transfer					Funds to pay for van inspe	36.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 131 BUA 10/21/2016 10/21/2016 TR FOR BIGelizabeth-kolcun 1 N Hist 2017

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

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	131 BUA	10/21/2016	10/21/2016	TR FOR BIG	Elizabeth-kolcun	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3 ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB	
1	10013820 610	LK	TR FOR BIG		FOR BIG TEAMS		495.00	495.00		
2	10013820 650	LK	TR FOR BIG		FOR BIG TEAMS		495.00			
	10-3250-650-000-30-819-550-000-5000-				EHNathlSupplies 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	
2017 04	132 BUA	10/21/2016	10/28/2016	CONFERENCEkelli-oney		1	N	Hist	2017		
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION		LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10011850 324			KTO				ERATE CONFERENCE BRIAN		424.48	
	10-2834-324-000-000-006-000-0000-KTO							ITEC TrainRgst			
2	10011850 580			KTO				ERATE CONFERENCE BRIAN	424.48		
	10-2834-580-000-000-000-006-000-0000-KTO							ITEC Travel/Conf			
									** 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
2017 04	135 BUA	10/21/2016	10/21/2016	TR BIGTEAM	elizabeth-kolcun	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013200 610	LK	TR BIGTEAM			SCHEDULE STAR		200.00	200.00	
2	10013200 650	LK	TR BIGTEAM			JTLAthleticsGen Sup	SCHEDULE STAR	200.00		
	10-3250-650-000-20-517-550-000-5000-					JTLAthleticsSupplies 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		
2017 04	139 BUA	10/21/2016	10/21/2016	TR BIGTEAM	elizabeth-kolcun	1	N	Hist	2017			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB



P 10
gicjeing

11/17/2016 12:09
diane-kelly

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
2017 04	139 BUA	10/21/2016	10/21/2016	TR BIGTEAM	TR BIGTEAM	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013490 610	LK	TR BIGTEAM			SCHEDULE STAR			200.00	
2	10013490 650	LK	TR BIGTEAM			SCHEDULE STAR		200.00		
	10-3250-650-000-20-518-550-000-5000-					LISathleticsSupplies 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
2017 04	153 BUA	10/25/2016	10/28/2016	Preschool	angela-byrne	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10006230 330	AByrne Kto Grant				KTOOtherProfSvc	trx from function 1802 to		6,650.00	
2	10006250 330	AByrne Kto Grant				KTOOtherProfSvc	trx from function 1802 to	6,650.00		
	10-1806-330-415-10-000-000-9185-					** 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
2017 04	154 BUA	10/25/2016	10/28/2016	Title 1	thomas-mcintyre	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004170 610	AByrne				TL1 ESE General Supplies	trx from supplies to books		2,440.00	
2	10004170 640	AByrne				ESETL1Books/Period	trx from supplies to books	2,440.00		
	10-1190-640-412-10-212-000-000-9192-					** 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
2017 04	155 BUA	10/25/2016	10/28/2016	O money	maria-heitz	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB

22

11/17/2016 12:09 | East Stroudsburg Area SD, PA
diane-kelly | JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DATE	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	04	155	BUA	10/25/2016	10/28/2016	0	money	maria-heitz	1	N	Hist	2017
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002160	610							cover fees		420.00	
	10-1110-610-000-10-216-110-000-0000-							SMIRegularGen Sup	cover fees	420.00		
2	10002160	650							cover fees			
	10-1110-650-000-10-216-110-000-0000-							SMIRegularSupplies 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
2017 04	156 BUA	10/26/2016	10/28/2016	Books	angela-byrne	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB	
1	10004110 610		AByrne	Title I		trx from supplies to books		600.00		
	10-1190-610-412-10-211-000-000-9192-					TL 1 BES General Supplies				
2	10004110 640		AByrne	Title I		trx from supplies to books	600.00			
	10-1190-640-412-10-211-000-000-9192-					BESTL1Books/Period				
** 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		
2017	04	159 BUA	10/27/2016	10/31/2016	Lib Bks	diane-kelly	N	Hist	2017			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10006850	640			DK	Library Bk			Adj budget for Bldg /Lib.B			
	10-2250-640-000-00-000-155-000-0000-							RegularBooks/Period				
2	10006980	640			DK	Library Bk			Adj budget for Bldg /Lib.B	9,932.50		
	10-2250-640-000-10-215-155-000-0000-							RESLibraryBooks/Period				
3	10006920	640			DK	Library Bk			Adj budget for Bldg /Lib.B	12,729.80		
	10-2250-640-000-10-213-155-000-0000-							JMHLibraryBooks/Period				
4	10007010	640			DK	Library Bk			Adj budget for Bldg /Lib.B	9,057.10		
	10-2250-640-000-10-216-155-000-0000-							SMILibraryBooks/Period				
5	10006950	640			DK	Library Bk			Adj budget for Bldg /Lib.B	11,309.20		
	10-2250-640-000-10-214-155-000-0000-							MSELibraryBooks/Period				
6	10006860	640			DK	Library Bk			Adj budget for Bldg /Lib.B	7,433.60		
	10-2250-640-000-10-211-155-000-0000-							BESLibraryBooks/Period				
7	10006890	640			DK	Library Bk			Adj budget for Bldg /Lib.B	14,973.80		
	10-2250-640-000-10-212-155-000-0000-							ESELibrarvBooks/Period				

11/17/2016 12:09 East Stroudsburg Area SD, PA
diane-kelly JOURNAL INQUIRY

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 159 BUA 10/27/2016 10/31/2016 Lib Bks diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
8	10007040	640	DK	Library Bk					JTLLibraryBooks/Period	Adj budget for Bldg /Lib.B	20,992.50		
9	10007070	640	DK	Library Bk					LISLibraryBooks/Period	Adj budget for Bldg /Lib.B	13,447.50		
10	10007130	640	DK	Library Bk					EHSLibraryBooks/Period	Adj budget for Bldg /Lib.B	30,115.00		
11	10007090	640	DK	Library Bk					EHNLibraryBooks/Period	Adj budget for Bldg /Lib.B	20,455.00		
** JOURNAL TOTAL											0.00		0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 161 BUA 10/27/2016 11/01/2016 NEW FLAGSDiane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010560	432	DK	NEW FLAGS					OperBldgRep&MaintEq	NEW FLAGS FOR SCHOOLS		1,009.90	
2	10010560	610	DK	NEW FLAGS					CustSerGenSup	NEW FLAGS FOR SCHOOLS	1,009.90		
** 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
2017 04 165 BUA 10/27/2016 10/28/2016 Parent Invangela-byrne 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014700	610	AByrne Title I						TL1Gen Sup	to MSE Parent Involvement		1,000.00	
2	10014760	330	AByrne Title I						OtherProfSvc	to MSE Parent Involvement	1,000.00		
** JOURNAL TOTAL											0.00		0.00



11/17/2016 12:09
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 13
glcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 166 BUA 10/27/2016 10/31/2016 PHY BKS diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002980	650	DKK	PHY BKS					CurrWritesSupplies Tech	CURR TO ESE PHYS.BKS		85.00	
2	10001540	640	DKK	PHY BKS					Books/Period	CURR TO ESE PHYS.BKS	85.00		
3	10002980	650	DKK	PHY BKS					CurrWritesSupplies Tech	CURR TO BES PHYS.BKS		85.00	
4	10001350	650	DKK	PHY BKS					BESHealthPhysEdSupplies Tech	CURR TO BES PHYS.BKS	85.00		
									** JOURNAL TOTAL				0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 167 BUA 10/27/2016 10/31/2016 FIT-GRAM diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002980	650	DK	FIT-GRAM					CurrWritesSupplies Tech	CURR TO RES/FITNESS GRAM S		1,667.23	
2	10002080	610	DK	FIT-GRAM					RESHealthPhysEdGen Sup	CURR TO RES/FITNESS GRAM S	1,667.23		
3	10002980	650	DK	FIT-GRAM					CurrWritesSupplies Tech	CURR TO JMH/FITNESS GRAM S		1,164.75	
4	10001720	610	DK	FIT-GRAM					JMHHealthPhysEdGen Sup	CURR TO JMH/FITNESS GRAM S	1,164.75		
5	10002980	650	DK	FIT-GRAM					CurrWritesSupplies Tech	CURR TO SME/FITNESS GRAM S		1,325.92	
6	10002260	610	DK	FIT-GRAM					SMTHealthPhysEdGen Sup	CURR TO SME/FITNESS GRAM S	1,325.92		
									** JOURNAL TOTAL				0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 168 BUA 10/27/2016 10/28/2016 ADJ.A/C diane-kelly 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012350	768	DK	ADJ.A/C					ITEC ReplCompEq>\$2,500	CORRECT CODE IN A/C PER BR		220.02	

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	04	168 BUA	10/27/2016	10/28/2016	ADJ.A/C	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
2	10012350 767	DK	ADJ.A/C			ITEC ReplCompEq<\$2,500	CORRECT CODE IN A/C PER BR	220.02		
	10-2844-767-000-00-000-0006-000-0000-									
							** 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
2017	04	169 BUA	10/27/2016	10/28/2016	PCCS CONF	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009060 610	DK	PCCS CONF			Superintendent Gen Sup	CONF.M.HEALEY/PCSS ANNUAL		165.00	
2	10220090 324	DK	PCCS CONF			EHS Soc.StudTrainRgstSoc.Stud.	CONF.M.HEALEY/PCSS ANNUAL	165.00		
3	10009060 610	DK	PCCS CONF			Superintendent Gen Sup	CONF.M.HEALEY/PCSS ANNUAL		352.98	
4	10220090 580	DK	PCCS CONF			Travel/Conf	CONF.M.HEALEY/PCSS ANNUAL	352.98		
	10-2271-580-000-30-820-190-000-0000-									
							** 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
2017	04	170 BUA	10/27/2016	10/31/2016	BKS/12GR	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003550 650	DK	BKS/12GR			EHS EngLangArtSupplies Tech	12TH GR.BOOKS CURRICULUM		2,000.00	
2	10003550 640	DK	BKS/12GR			EHS EngLangArtBooks/Period	12TH GR.BOOKS CURRICULUM	2,000.00		
	10-1110-640-000-30-820-150-000-0000-									
							** 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
2017	04	171 BUA	10/27/2016	10/28/2016	BIO/MCC	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB

11/17/2016 12:09 East Stroudsburg Area SD, PA
diane-kelly JOURNAL INQUIRY

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	04	171 BUA	10/27/2016	10/28/2016	BIO/MCC	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003630 610	DK	BIO/MCC				BIO/ECOLOGY W/MONROC CO CO		1,500.00	
2	10003440 330	DK	BIO/MCC				EHSscienceGen Sup	1,500.00		
	10-1110-330-000-30-820-110-000-0000-						BIO/ECOLOGY W/MONROC CO CO			
							EHSRegularOtherProfSvc			
							** 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
2017	04	173 BUA	10/27/2016	10/28/2016	TURNITIN	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003650 610	DK	TURNITIN				COVER TURNITIN.COM WEB WAR		500.00	
2	10003650 650	DK	TURNITIN				EHSsocStudyGen Sup	500.00		
	10-1110-650-000-30-820-190-000-0000-						COVER TURNITIN.COM WEB WAR			
							EHSsocStudySupplies 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
2017	04	174 BUA	10/27/2016	10/28/2016	TURNITIN	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003550 550	DK	TURNITIN				TURNITIN.COM/PLAGARISM PRO		3,315.00	
2	10003650 650	DK	TURNITIN				EHSEngLangArtPrint&Bind	3,315.00		
	10-1110-550-000-30-820-150-000-0000-						TURNITIN.COM/PLAGARISM PRO			
							EHSsocStudySupplies 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
2017	04	175 BUA	10/27/2016	10/28/2016	REPL C-TAB	diane-kelly	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB

207

11/17/2016 12:09 East Stroudsburg Area SD, PA
diane-kelly JOURNAL INQUIRY

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	175 BUA	10/27/2016	10/28/2016	REPL C-TAB	diane-kelly	1	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10009680 610	DK	REPL C-TAB				REPLACE CAFETERIA TABLES	2,537.00	
2	10009680 761	DK	REPL C-TAB				REPLACE CAFETERIA TABLES	2,537.00	
	10-2380-761-000-30-819-000-0000-						EHNPrincipalRepEq<\$2,500		
							** 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
2017 04	176 BUA	10/27/2016	11/16/2016	BOILER	diane-kelly	1	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10011000 431	DK	BOILER				BOILER PARTS	8,800.00	
2	10011000 432	DK	BOILER				OperBldg Rep&MaintBldgs	8,800.00	
	10-2620-432-000-30-819-008-0000-						OperBldg Rep&MaintEq		
							** JOURNAL TOTAL	0.00	0.00

208

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	180 BUA	10/27/2016	10/31/2016	books	angela-byrne	1	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10004410 610	AByrne	Title I				trx from supplies to books	1,300.00	
2	10004410 640	AByrne	Title I				TL1 SME General Supplies	1,300.00	
	10-1190-610-412-10-216-000-000-9192-						trx from supplies to books		
	10-1190-640-412-10-216-000-000-9192-						SMITLlBooks/Period		
							** 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
2017 04	181 BUA	10/27/2016	11/16/2016	BOILER	diane-kelly	1	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2017 04	181 BUA	10/27/2016	11/16/2016	BOILER	diane-kelly	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10010620	431	dk		BOILER			OperBldg Vehicles&MainHeat	BOILER REPAIR/BES	6,000.00	
2	10010620	432	dk		BOILER			OperBldg Gasoline	BOILER REPAIR/BES	6,000.00	
	10-2620-431-000-10-211-008-000-0000-										
	10-2620-432-000-10-211-008-000-0000-										
									** 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		
2017 04	182 BUA	10/27/2016	11/16/2016	ELEVATOR	diane-kelly	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10010870	431	DK	ELEVATOR				OperBldg VehicleSvc&MaintWater	ELEVATOR REPAIRS/JTL	5,000.00	
2	10010870	432	DK	ELEVATOR				OperBldg Rep&MaintBldgs	ELEVATOR REPAIRS/JTL	5,000.00	
									** JOURNAL TOTAL	0.00	0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2017 04	183 BUA	10/27/2016	11/16/2016	BOILER REPAIR	diane-kelly	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10010820	431	DK	BOILER REP				OperBldg Gen Sup	BOILER REPAIR/SMI	6,000.00	
2	10010820	432	DK	BOILER REP				OperBldg Admin Software	BOILER REPAIR/SMI	6,000.00	
** JOURNAL TOTAL											0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2017 04	188 BUA	10/27/2016	10/28/2016	2017 VEHIC	diane-kelly	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2017	04	188 BUA	10/27/2016	10/28/2016	2017 VEHICdiane-kelly	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10011200	762	DK		2017 VEHIC			2017 POLICE INTERCEPTOR VE		34,000.00	
	10-2660-762-000-00-000-091-000-0000-		DK		2017 VEHIC			Security RepEq>\$2,500			
2	10011200	752	DK		2017 VEHIC			2017 POLICE INTERCEPTOR VE		34,000.00	
	10-2660-752-000-00-000-091-000-0000-		DK		2017 VEHIC			Security NewEq>\$2,500			
3	10011200	610	DK		2017 VEHIC			2017 POLICE INTERCEPTOR VE		694.99	
	10-2660-610-000-00-000-091-000-0000-		DK		2017 VEHIC			Security Gen Sup			
4	10011200	752	DK		2017 VEHIC			2017 POLICE INTERCEPTOR VE		694.99	
	10-2660-752-000-00-000-091-000-0000-		DK		2017 VEHIC			Security NewEq>\$2,500			
** JOURNAL TOTAL											0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	189 BUA	10/27/2016	11/08/2016	GTM UNIFORM	Diane-kelly	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	
1	10014250 610	DK	GTM UNIOR			GTM UNIFORM ORDER		361.00		
2	10014290 610	DK	GTM UNIOR			EHSathleticsGen Sup				
	10-3250-610-000-30-820-550-000-5030-	DK	GTM UNIOR			GTM UNIFORM ORDER		361.00		
						HSSCheerGen 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	
2017	04	191 BUA	10/27/2016	10/31/2016	TIII Booksangela-byrne	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10004580	640	AByrne Title III					books for parent involveme		350.00	
	10-1190-640-471-30-000-000-9197-							TL3Books/Period			
2	10014810	640	AByrne Title III					books for parent involveme		350.00	
	10-3310-640-471-00-000-000-000-9197-							Title 3 Community Books/Period			
** JOURNAL TOTAL										0.00	0.00



11/17/2016 12:09
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 19
glcjcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 224 BUA 10/27/2016 11/01/2016 TR/ESSCHR elizabeth-kolcun 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014290	810	LK	TR/ESSCHR					ENTRY FEE PIAA HERSHEY		100.00		
2	10014250	810	LK	TR/ESSCHR					EHS Cheerleading Dues & Fees			100.00	
	10-3250-810-000-30-820-550-000-5000-								EHS Gen Athletics Dues & Fees				
** 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
2017 04 230 BUA 10/28/2016 10/31/2016 TR/ESNCHR elizabeth-kolcun 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013860	810	LK	TR/ESNCHR					ESN CHR PIAA HERSHEY		100.00		
2	10013820	810	LK	TR/ESNCHR					EHN Cheerleading Dues & Fees			100.00	
	10-3250-810-000-30-819-550-000-5000-								ESN CHR PIAA HERSHEY				
									EHN Gen Athletics Dues & Fees				
** 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
2017 04 239 BUA 10/28/2016 11/02/2016 HONEYWELL kelli-oney 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012350	768	KO						ITEC Repl CompEq > \$2,500			8,629.00	
2	10012350	758	KO						ITEC New CompEq > \$2,500		8,629.00		
	10-2844-758-000-00-000-006-000-0000-								HONEYWELL VIDEO SYSTEMS				
									HONEYWELL VIDEO SYSTEMS				
** 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
2017 04 248 BUA 10/28/2016 11/01/2016 TR/ATC elizabeth-kolcun 1 N Hist 2017

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

211

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	248 BUA	10/28/2016	11/01/2016	TR/ATC	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10008490 580	LK	TR/ATC				FOR AT CONF		150.00
2	10008490 324	LK	TR/ATC				FOR AT CONF	150.00	
							EHNathlTrainCertTravel/Conf		
							EHNathlTrainCertTrainRgst		
						** 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
2017 04	249 BUA	10/28/2016	10/31/2016	HONEYWELL	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10012350 768	KO					CORRECT ACCOUNT EXPENSE		9,616.00
2	10012350 758	KO					CORRECT ACCOUNT EXPENSE	9,616.00	
							ITEC NewCompEq>\$2,500		
						** JOURNAL TOTAL		0.00	0.00

2-2

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	250 BUA	10/28/2016	10/31/2016	TR/ATC	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10008620 580	LK	TR/ATC				AT CONF JANUARY		150.00
2	10008620 324	LK	TR/ATC				AT CONF JANUARY	150.00	
							EHS AthleticTrainRgst		
						** 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
2017 04	251 BUA	10/31/2016	11/01/2016	Nonpublic	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
							angeia-byrne		



11/17/2016 12:09
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 21
glcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 251 BUA 10/31/2016 11/01/2016 Nonpublic angela-byrne 1 Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10006170	323	AByrne Title I					TL1 EdOtherEdAgency	trx to IU obj 322		10,000.00	
2	10006170	322	AByrne Title I					TL1 ProEdServices IU	trx to IU obj 322	10,000.00		
3	10014690	330	AByrne Title I					TL1OtherProfSvc	trx to IU obj 322		222.00	
4	10014700	322	AByrne Title I					TL1Professional Ed IU	trx to IU obj 322	222.00		
5	10008890	324	AByrne Title I					TL1TrainRgst	trx to IU obj 322		304.62	
6	10008900	322	AByrne Title I					TL1NonPub ProEd Service IU	trx to IU obj 322	304.62		
7	10008710	330	AByrne Title I					OtherProfSvc	trx to IU obj 322		942.00	
8	10008710	322	AByrne Title I					TL1 Staff DevlProEdServices IU	trx to IU obj 322	942.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 259 BUA 10/31/2016 11/01/2016 Nonpublic angela-byrne 1 Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014690	330	AByrne Title I					TL1OtherProfSvc	IU20 Nonpublic Contract		154.00	
2	10006170	322	AByrne Title I					TL1 ProEdServices IU	IU20 Nonpublic Contract	154.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 04 261 BUA 10/31/2016 11/06/2016 PSSA Booksangela-byrne 1 Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004290	610	AByrne Title I					TL1 MSE General Supplies	from 610 supplies to 640 b		3,700.00	
10-1190-610-412-10-214-000-000-9192-												

210

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 04	261 BUA	10/31/2016	11/06/2016	PSSA Booksangela-byrne		1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	
2	10004290 640	AByrne Title I				MSETLlBooks/Period	from 610 supplies to 640 b	3,700.00		
	10-1190-640-412-10-214-000-000-9192-						** JOURNAL TOTAL	0.00	0.00	
								** GRAND TOTAL	0.00	0.00

58 Journals printed

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

12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 1
glcjeing

Budget Transfers
11/1/16 TO 11/30/16



YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	05	3 BUA	11/01/2016	11/21/2016	JK conf	anmmarie-lafemina-ad	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10220120	324	JH					cover koretski conference		185.00		
2	10005700	330	JH					cover koretski conference			185.00	
	10-1360-330-000-30-819-130-000-0000-							EHNBusinessEdOtherProfSvc				
** 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
2017	05	4 BUA	11/01/2016	11/02/2016	TR/GTEN	elizabeth-kolcun	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014250	610	LK			TR/GTEN		EHSathleticsGen Sup	TR TO GTEN	42.86		42.86
2	10014400	610	LK			TR/GTEN		EHS G TennisGen Sup				
	10-3250-610-000-30-820-550-000-5172-									0.00		0.00
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	05	5 BUA	11/01/2016	11/01/2016	627TO431	kristine-michaels	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10011670	627	KLM			627TO431		COVER HAJOCA FOR BLDG REPA			1,000.00	
2	10-2720-627-000-00-000-007-000-0000-							Transportation North Diesel				
	10-2740-431-000-00-000-007-000-0000-							COVER HAJOCA FOR BLDG REPA		1,000.00		
	10-2740-431-000-00-000-007-000-0000-							BusGarageRep&MaintBldgs				
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	05	11 BUA	11/02/2016	11/15/2016	640 to 650	donald-sanker	1	N	Hist	2017	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB

12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 2
gicjeing

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	11 BUA	11/02/2016	11/15/2016	640 to 650	donald-sanker	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10005720 640	ds	640 to 650				transfer for toner		500.00
2	10005720 650	ds	640 to 650				EHSBusinessEdBooks/Period transfer for toner	500.00	
	10-1360-650-000-30-820-130-000-0000-						EHSBusinessEdSupplies Tech		
** JOURNAL TOTAL									0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	14 BUA	11/02/2016	11/02/2016	Need Money	thomas-mcintyre	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10011670 271	Transp					To Cover Contract Drivers		742,000.00
2	10011670 513	Transp					TransportationGroupHealthIns To Cover Contract Drivers	742,000.00	
	10-2720-513-000-00-000-007-000-0000-						Transp,Cont.Driver,Non Public		
** JOURNAL TOTAL									0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	20 BUA	11/03/2016	11/03/2016	LEGAL	diane-kelly	1	N	Hist	2017	

LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10009010 330	DK					Llegal Solic to Labor & Ne		20,000.00
2	10230080 330	DK					Legal Fees Solicitor/NonRetain		
3	10230090 330	DK					Correct legal Solic to Neg	10,000.00	
	10-2350-330-001-00-000-000-000-0000-						Legal NegOtherProfsvc		
	10-2350-330-002-00-000-000-000-0000-						Correct legal Solic to Lab	10,000.00	
	10-2350-330-002-00-000-000-000-0000-						LegalLaborOtherProSrv.		
** JOURNAL TOTAL									0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	21 BUA	11/03/2016	12/01/2016	handbooks	lorena-rosado	1	N	Hist	2017	

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



12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 3
glcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 21 BUA 11/03/2016 12/01/2016 handbooks lorena-rosado 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009570	580	L	Handbooks					JTLTravel/Conf	Handbooks	748.54	748.54	
2	10009570	550	L	Handbooks					JTLPrincipalPrint&Bind	Handbooks	748.54		
** 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
2017 05 22 BUA 11/03/2016 11/22/2016 New Horn paul-bakner 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002740	640	NewHn	NewHorn					LISInstrMusicBooks/Period	Money to buy a new horn	1.95		
2	10012890	610	NewHn	NewHorn					LISInstrMusicGen Sup	Money to buy a new horn	300.00		
3	10002740	610	NewHn	NewHorn					LISInstrMusicGen Sup	Money to buy a new horn	1,146.30		
4	10002740	751	NewHn	NewHorn					LISInstrMusicNewEq<\$2,500	Money to buy a new horn	1,448.25		
** 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
2017 05 32 BUA 11/03/2016 11/15/2016 840 to 411jeanne-wescott 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10015540	840	JBW	840 to 411					Contingency Budgetary Reserve	cost of recycling book DES	500.00		
2	10010590	411	JBW	840 to 411					Curriculum Disposal Svc	cost of recycling book DES	500.00		
** JOURNAL TOTAL												0.00	0.00

217

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 43 BUA 11/04/2016 11/22/2016 Voc Subriannmarie-lafemina-ad 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003140	610			aadams klabar			EHNVOcalGen Sup	cover po 17002078		400.00	
2	10003180	640			aadams klabar			EHNRegularBooks/Period	po 17002078 wrong acct	400.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 44 BUA 11/04/2016 11/09/2016 cover chaianne-marie-chamberlin 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10005380	618			ac			LearningSuppAdmin Software	cover T.D. chair		1,860.05	
2	10005380	610			ac			LearningSuppGen Sup	cover T.D. chair		833.00	
3	10004740	610			ac			LifeskillGen Sup	cover T.D. chair	2,693.05		
** 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
2017 05 45 BUA 11/04/2016 11/14/2016 0 blance maria-heitz 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003710	550						VARegularPrint&Bind	to 538 for int. reimb		2,000.00	
2	10003710	531						VARegularPostage	to 538 for int. reimb		500.00	
3	10003710	438						VARegularMnt/Rpr/Upgrade	to 538 for int. reimb		2,500.00	
4	10003710	757						VARegularNewCompEq<\$2,500	to 538 for int. reimb		1,400.00	
5	10003710	610						VARegularGen Sup	to 538 for int. reimb		500.00	
6	10003710	538						Communications		9,000.00		



YEAR PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	45 BUA		11/04/2016	11/14/2016	0 blance	maria-heitz	1	N	Hist	2017	
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
7	10003710	330						to 538 for int. reimb		2,100.00	
	10-1110-330-000-30-900-055-000-0000-							VAREgularOtherProfSvc			
								** 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	
2017 05	51 BUA		11/07/2016	11/08/2016	TRCOPY	elizabeth-kolcun	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT	OB
1	10013820	610	LK		TRCOPY				FRASER COPIES		200.00	
	10-3250-610-000-30-819-550-000-5000-								EHNathleticsGen Sup			
2	10013820	438	LK		TRCOPY				FRASER COPIES	200.00		
	10-3250-438-000-30-819-550-000-5000-								EHNathleticMnt/Rpr/Upgrade			
									** 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		
2017 05	55 BUA	11/08/2016	11/08/2016	\$0 Balancetammy-walsh	1	N	Hist	2017			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10002020	810						RESVocalDues&Fees		150.00	
	10-1110-810-000-10-215-121-000-0000-										
2	10002020	610						RESVocalGen Sup	150.00		
	10-1110-610-000-10-215-121-000-0000-										
3	10002020	432						RESVocalRep&MaintEq		35.00	
	10-1110-432-000-10-215-121-000-0000-										
4	10002020	610						RESVocalGen Sup	35.00		
	10-1110-610-000-10-215-121-000-0000-										
								** 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		
2017 05	57 BUA	11/08/2016	11/15/2016	610-640	ann-catrillo	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
								ACCOUNT DESCRIPTION			

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTTY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2017	05	57 BUA	11/08/2016	11/15/2016	610-640	ann-catrillo	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003550	610			ac	610-640			move to 640 to purchase bk		2,503.48	
	10-1110-610-000-30-820-150-000-0000-								EHSEngLangArtGen Sup			
2	10003550	640			ac	610-640			move to 640 to purchase bk	2,503.48		
	10-1110-640-000-30-820-150-000-0000-								EHSEngLangArtBooks/Period			
										** 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		
2017	05	58 BUA	11/08/2016	11/08/2016	531-442	joyce-barnes	1	N	Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009730	531							move \$ to equip rental		300.36	
								EHSPrincipalPostage				
2	10003440	442							move \$ to equip rental	300.36		
								EHSRegularRentalOfEq				
	10-1110-442-000-30-820-110-000-00000-											
** 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		
2017	05	66 BUA	11/09/2016	11/15/2016	Parent Invangela-byrne	1	N	Hist	2017			
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
ACCOUNT DESCRIPTION												
1	10014700	610		AByrne Title I			Resica Parent	Involvement		50.00		
	10-3310-610-412-10-000-000-9192-						TL1Gen Sup					
2	10014770	610		AByrne Title I			Resica Parent	Involvement	50.00			
	10-3310-610-412-10-215-000-000-9192-						TL1RESCommRecrGen 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	
2017 05	70 BUA	11/09/2016	11/11/2016	TRSchR	elizabeth-kolcun	1	N	Hist	2017		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB



YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DATE	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	70 BUA	11/09/2016	11/11/2016	TRSCHE	elizabeth-kolcun	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT OB
1	10014250 610	LK	TRSCHE				ENTRY FEE TURKEY BOWL		40.00
2	10014290 810	LK	TRSCHE				ENTRY FEE TURKEY BOWL	40.00	
	10-3250-810-000-30-820-550-000-5030-						EHS Cheerleading Dues & Fees		
							** JOURNAL TOTAL	0.00	0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DATE	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	76 BUA	11/10/2016	12/01/2016	Repair	paul-bakner	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT OB
1	10012830 432			Repair Repair			Repair money		220.00
2	10002410 432			Repair Repair			JTL Instr Music Rep & Maint Eq	220.00	
3	10002410 762			Repair Repair			JTL Instr Music Rep & Maint Eq		880.00
4	10002410 432			Repair Repair			JTL Instr Music Rep & Maint Eq	880.00	
	10-1110-432-000-20-517-125-000-0000-						Repair money		
							** JOURNAL TOTAL	0.00	0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DATE	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	88 BUA	11/10/2016	11/11/2016	610-432	susan-cole	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	DEBIT	CREDIT OB
1	10010260 610	sjc					Transfer to cover scale ca		220.00
2	10010260 432	sjc					EHS Medicals vs Gen Sup	220.00	
	10-2420-610-000-30-820-602-000-0000-						Transfer to cover scale ca		
							EHS Medicals vs Rep & Maint Eq		
							** JOURNAL TOTAL	0.00	0.00

12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 8
glcjeing

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2017	05	90	BUA	11/11/2016	11/21/2016	SmartMusicpaul-bakner		1			1	N	Hist	2017			

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE	DESCRIPTION	DEBIT	CREDIT	OB
1	10003180	618	Tech	SmartMusic					Money to renew Smart Music			250.00		
2	10003180	650	Tech	SmartMusic					Money to renew Smart Music			250.00		
3	10012970	330	Tech	SmartMusic					Money to renew Smart Music			88.00		
4	10003180	650	Tech	SmartMusic					Money to renew Smart Music			88.00		
** JOURNAL TOTAL														
													0.00	

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2017	05	98	BUA	11/11/2016	11/15/2016	int. reimbmaria-heitz		1			1	N	Hist	2017			

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE	DESCRIPTION	DEBIT	CREDIT	OB
1	10003710	330							Internet rem.			2,400.00		
2	10003710	538							Internet rem.			2,400.00		
** JOURNAL TOTAL														
													0.00	

YEAR	PER	JOURNAL	SRC	EFF	DATE	ENT	DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD	YEAR	JNL	TYPE
2017	05	103	BUA	11/12/2016	11/14/2016	TR/MT		1			1	N	Hist	2017			

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE	DESCRIPTION	DEBIT	CREDIT	OB
1	10014250	610	LK	TR/MT					MOCK TRIAL DUES			25.00		
2	10013130	810	LK	TR/MT					MOCK TRIAL DUES			25.00		
** JOURNAL TOTAL														
													0.00	

222

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	105 BUA	11/14/2016	11/14/2016	Conferencedebra-wisotsky		1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3 ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB	
1	10011200 626		DW		Conference Fred Mill			314.68		
	10-2660-626-000-00-000-091-000-0000-				Security Gasoline					
2	10012260 580		DW		Conference Fred Mill		314.68			
	10-2836-580-000-00-000-091-000-0000-				Security Travel/Conf					
					** 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
2017 05	117 BUA	11/15/2016	12/05/2016	SmartMusic	paul-bakner	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3 ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB	
1	10002740 610		SmartM	SmartMusic				140.00		
	10-1110-610-000-20-518-125-000-0000-				LISInstrMusic	Gen Sup				
2	10002740 650		SmartM	SmartMusic			140.00			
	10-1110-650-000-20-518-125-000-0000-				LISInstrMusic	Supplies Tech				
					** JOURNAL TOTAL		0.00	0.00		

223

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	05	118 BUA	11/15/2016	12/01/2016	Repair	paul-bakner	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3 ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB	
1	10002410 762	Repair Repair			JTLInstrMusicRepEq>\$2,500	Instrument repair money		6.00		
2	10002410 432	Repair Repair			JTLInstrMusicRep&MaintEq	Instrument repair money	6.00			
						** JOURNAL TOTAL	0.00	0.00		

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017	05	141 BUA	11/02/2016	11/22/2016	RevJE14	thomas-mcintyre	1	N	Hist	2017
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3 ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB	

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 10
glcjeing

LN	ORG ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3 ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10010660	610		KO			OperBldg Electricity	Code account correctly		1,623.88
2	10010660	424		KO			ESEOperBldgWater/Sewage	Code account correctly	1,623.88	
3	10010660	610		KO			OperBldg Electricity	Code account correctly		954.95
4	10010660	424		KO			ESEOperBldgWater/Sewage	Code account correctly	954.95	
							** JOURNAL TOTAL		0.00	0.00



12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 11
glcjeing

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 164 BUA 11/21/2016 11/22/2016 Correct Ackelli-oney 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012210	580	KO					ITEC Travel/Conf	To Correctly Code Account	159.48		
2	10011850	324	KO					ITEC TrainRgst	To Correctly Code Account		159.48	
** 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
2017 05 175 BUA 11/22/2016 11/23/2016 elizabeth-kolcun 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10014260	610	LK	TRSBALL				EHS B-Basketballigen Sup	SOUTH BOYS BASKETBALL UNIF	3,235.00		
2	10014250	610	LK	TRSBALL				EHSathleticsGen Sup	SOUTH BOYS BASKETBALL UNIF		3,235.00	
** JOURNAL TOTAL											0.00	0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 176 BUA 11/22/2016 11/22/2016 acct move maria-heitz 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003710	330						VARegularOtherProfSvc	move \$ to 650		1,000.00	
2	10003710	650						VARegularSupplies Tech	moved \$ to 330	1,000.00		
** JOURNAL TOTAL											0.00	0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 202 BUA 11/22/2016 11/23/2016 cmptr memomaria-heitz 1 N Hist 2017

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

225

12/08/2016 09:20 | East Stroudsburg Area SD, PA
diane-kelly | JOURNAL INQUIRY

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	202 BUA	11/22/2016	11/23/2016	cmptmr memomaria-heitz	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	
1	10003710 330					for cyber cmptmr memory		323.96	
2	10-1110-330-000-30-900-055-000-0000-				VARegularOtherProfSvc	for cyber cmptmr memory	323.96		
	10-1110-650-000-30-900-055-000-0000-				VARegularSupplies 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
2017 05	203 BUA	11/22/2016	12/01/2016	balance maria-heitz	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	
1	10003710 330					balance 650		90.00	
2	10-1110-330-000-30-900-055-000-0000-				VARegularOtherProfSvc	balance 650	90.00		
	10-1110-650-000-30-900-055-000-0000-				VARegularSupplies 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
2017 05	211 BUA	11/23/2016	12/01/2016	Staples jeanine-fuller	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	
1	10005140 610	jf				purchasing laptop case		75.00	
2	10-1231-610-000-20-000-310-000-0000-	jf			EmotionalSuppGen Sup	purchasing laptop case	75.00		
	10-1224-610-000-20-000-310-000-0000-				Spec.Ed Blind/VisGen 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
2017 05	212 BUA	11/23/2016	12/01/2016	Equip. jeanine-fuller	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB	

226

12/08/2016 09:20
diane-kelly

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	
2017 05	212 BUA	11/23/2016	12/01/2016	Equip.	jeanine-fuller	1	N		Hist	2017		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10005380	650			jf			HumanWare Equip. Brail No			4,722.00	
2	10004880	650			jf			LearningSupplies Tech. HumanWare Equip. Brail No		4,722.00		
	10-1224-650-000-20-000-310-000-0000-							BlindVisuallySupplies 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	
2017 05	214 BUA	11/23/2016	12/05/2016	Van Gas	paul-bakner	1	N	Hist	2017		
LN	ORG ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB
1	10012970 330	Gas	Gasoline				Pay for band van gas			600.00	
2	10012970 626	Gas	Gasoline				Pay for band van gas		600.00		
	10-3210-626-000-30-819-125-000-0000-						EHNInstrMusicGasoline				
									** JOURNAL TOTAL	0.00	0.00

207

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	216 BUA	11/29/2016	12/01/2016	PianoDollypaul-bakner	1	N	Hist	2017	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10013090 751		Piano	PianoDolly			Pay for Piano Dolly		1,200.00
	10-3210-751-000-30-820-125-000-0000-					EHSInstrMusicNewEq<\$2,500			
2	10003510 751		Piano	PianoDolly			Pay for Piano Dolly	1,200.00	
	10-1110-751-000-30-820-125-000-0000-					NewEq<\$2,500			
** JOURNAL TOTAL									0.00

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE			
2017 05	224 BUA	11/29/2016	12/01/2016 Trans	thomas-mcintyre	1	N	Hist	2017				
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB

12/08/2016 09:20 | East Stroudsburg Area SD, PA
diane-kelly | JOURNAL INQUIRY

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE
2017 05 224 BUA 11/29/2016 12/01/2016 Trans thomas-mcintyre 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10004740	752						Funds for Student Chair		3,521.25		
2	10004740	610						LifeskillNewEq>\$2,500			3,521.25	
	10-1211-610-000-30-000-310-000-0000-							Funds for Student Chair				
	10-1211-610-000-30-000-310-000-0000-							LifeskillGen 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
2017 05 246 BUA 11/30/2016 12/06/2016 CORR ACCT.kelli-oney 1 N Hist 2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010620	432			ko			OperBldg Gasoline	TO CORRECT ACCOUNT BALANCE	875.00		
2	10-2620-432-000-10-211-008-000-0000-				ko			OperBldg Vehiclesvc&MainHeati	TO CORRECT ACCOUNT BALANCE		875.00	
3	10010620	431			ko			OperBldg Vehiclesvc&MainHeati	TO CORRECT ACCOUNT BALANCE	875.00		
4	10010740	432			ko			OperBldg Vehiclesvc&MainHeati	TO CORRECT ACCOUNT BALANCE		875.00	
5	10010740	431			ko			OperBldg Admin Software	TO CORRECT ACCOUNT BALANCE	875.00		
6	10010700	432			ko			OperBldg Gen Sup	TO CORRECT ACCOUNT BALANCE		875.00	
7	10-2620-432-000-10-213-008-000-0000-				ko			OperBldg Gen Sup	TO CORRECT ACCOUNT BALANCE	875.00		
8	10010780	431			ko			OperBldg InDistrictTrvl	TO CORRECT ACCOUNT BALANCE	1,628.00		
9	1001050	432			ko			OperBldg OtherRentals	TO CORRECT ACCOUNT BALANCE		1,628.00	
10	10-2620-432-000-30-820-008-000-0000-				ko			OperBldg Vehiclesvc&MainWater	TO CORRECT ACCOUNT BALANCE	2,383.00		
11	10010870	432			ko			OperBldg Electricity	TO CORRECT ACCOUNT BALANCE		2,383.00	
12	10010870	431			ko			OperBldg Rep&MaintBldgs	TO CORRECT ACCOUNT BALANCE	2,442.89		
	10-2620-431-000-20-517-008-000-0000-				ko			OperBldg Vehiclesvc&MainWater	TO CORRECT ACCOUNT BALANCE		2,442.89	
** JOURNAL TOTAL											0.00	0.00

228



12/08/2016 09:20
diane-kelly

East Stroudsburg Area SD, PA
JOURNAL INQUIRY

P 15
glcjcjeing

YEAR PER JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2017 05	251 BUA	11/30/2016	12/01/2016	JTLGBALL	elizabeth-kolcun	1	N	Hist	2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013230	610	LK	TRJTLGBALL				JTLBaseballGen Sup	TO CORRECT ACCOUNT CODE	342.91		
2	10013220	610	LK	TRJTLGBALL				JTL G-BasketballGen Sup	TO CORRECT ACCOUNT CODE	342.91		
** 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
2017 05	252 BUA	11/30/2016	12/01/2016	JTLTOGBALL	elizabeth-kolcun	1	N	Hist	2017

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013200	610	LK	TRGBALL				JTLAthleticsGen Sup	TO GBALL	20.00		
2	10013220	610	LK	TRGBALL				JTL G-BasketballGen Sup	TO GBALL	20.00		
** JOURNAL TOTAL											0.00	0.00

209

** GRAND TOTAL

0.00

0.00

42 Journals printed

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



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

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

FOR: All Except State

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
223790	11/04/2016	PRINTED	001002 21ST CENTURY CYBER CHARTE	49,490.56			
223791	11/04/2016	PRINTED	001009 A WIZ CORP.	714.00			
223792	11/04/2016	PRINTED	001012 A.J. SMITH ELECTRIC MOTOR	624.00			
223793	11/04/2016	PRINTED	001025 ACHIEVEMENT HOUSE CYBER C	2,028.94			
223794	11/04/2016	PRINTED	001042 AGORA CYBER CHARTER SCHOO	131,626.48			
223795	11/04/2016	PRINTED	003647 AIXA OLIVO	41.35			
223796	11/04/2016	PRINTED	001063 ALL AMERICAN/RIDDELL, INC	4,828.22			
223797	11/04/2016	PRINTED	003584 AMERICAN FENCE CO, INC.	5,095.00			
223798	11/04/2016	PRINTED	001125 ASPEN PEST SERVICES, LLC	684.20			
223799	11/04/2016	PRINTED	001149 BARBARA PREVOST	7,627.68			
223800	11/04/2016	PRINTED	001153 BARRY FOOD SALES	6,240.00			
223801	11/04/2016	PRINTED	003464 BENJAMIN BRENNEMAN	165.78			
223802	11/04/2016	PRINTED	003668 BRADBURY-SULLIVAN LGBT CO	597.35			
223803	11/04/2016	PRINTED	003554 BRIAN J BOROSH	424.48			
223804	11/04/2016	PRINTED	003656 BRIAN T KOLCUN	61.08			
223805	11/04/2016	PRINTED	001237 C & D WATERPROOFING CORP.	1,500.00			
223806	11/04/2016	PRINTED	003643 CARLEEN FINK	5,481.84			
223807	11/04/2016	PRINTED	003561 CAROLINE AGOSTO	129.92			
223808	11/04/2016	PRINTED	001285 CENGAGE LEARNING	800.00			
223809	11/04/2016	PRINTED	001290 CENTRAL PENN GAS, INC.	553.52			
223810	11/04/2016	PRINTED	001300 CHAPMAN REFRIGERATION LLC	942.07			
223811	11/04/2016	PRINTED	001301 CHAPTER 13 TRUSTEE	350.00			
223812	11/04/2016	PRINTED	001310 CHC MOTORS	3,144.46			
223813	11/04/2016	PRINTED	003648 CHELBY NERMOR	39.80			
223814	11/04/2016	PRINTED	003498 CHERYL KUTZMAN	3,666.16			
223815	11/04/2016	PRINTED	003497 CHRISTINE DAVIS	5,018.16			
223816	11/04/2016	PRINTED	001321 CHRONICLE GUIDANCE PUB. I	172.00			
223817	11/04/2016	PRINTED	001323 CINTAS CORPORATION #101	56.76			
223818	11/04/2016	PRINTED	001323 CINTAS CORPORATION #101	1,375.18			
223819	11/04/2016	PRINTED	001323 CINTAS FIRE PROTECTION LO	631.80			
223820	11/04/2016	PRINTED	001330 CLAUDE S. CYPHERS, INC.	1,558.62			
223821	11/04/2016	PRINTED	003617 CM REGENT RESOURCES	20,199.47			
223822	11/04/2016	PRINTED	001340 COLONIAL INTERMEDIATE UNI	12,808.59			
223823	11/04/2016	PRINTED	001340 COLONIAL INTERMEDIATE UNI	311,741.78			
223824	11/04/2016	PRINTED	001349 COMMONWEALTH CHARTER ACAD	200,891.74			
223825	11/04/2016	PRINTED	001350 COMMONWEALTH OF PA	144.00			
223826	11/04/2016	PRINTED	001350 COMMONWEALTH OF PA	36.00			
223827	11/04/2016	PRINTED	001350 COMMONWEALTH OF PENNSYLV	528.00			
223828	11/04/2016	PRINTED	001351 COMMUNICATIONS SYSTEMS, I	4,817.50			
223829	11/04/2016	PRINTED	001352 COMMUNITY MEMBER SERVICES	2,843.16			
223830	11/04/2016	PRINTED	001360 CONSORTIUM FOR SCHOOL NET	100.00			
223831	11/04/2016	PRINTED	003434 DASH MEDICAL GLOVES	235.62			
223832	11/04/2016	PRINTED	003427 DAVID BAKER	105.84			
223833	11/04/2016	PRINTED	003662 DAVID V FALBO	146.24			
223834	11/04/2016	PRINTED	001421 DAY WIRELESS SYSTEMS	557.00			
223835	11/04/2016	PRINTED	001423 DEBORAH HOLMES	5,149.47			
223836	11/04/2016	PRINTED	003663 DEBRA A PADAVANO	26.47			
223837	11/04/2016	PRINTED	001433 DELORES J HARDY-KIPP	993.38			
223838	11/04/2016	PRINTED	006334 DENISE A FLYNN	38.88			
223839	11/04/2016	PRINTED	003652 DENNIS M. HORVAT	575.00			
223840	11/04/2016	PRINTED	001449 DIANE KRUPSKI	3,046.99			
223841	11/04/2016	PRINTED	001460 DISTRICT XI ATHLETIC DIRE	105.00			



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

P 2
apchkrcn

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

FOR: All Except Stale

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
223842	11/04/2016	PRINTED	001465 DM SUPPLY SOURCE, LLC	99.17			
223843	11/04/2016	PRINTED	001495 DOUGLAS L. SISKI	1,877.28			
223844	11/04/2016	PRINTED	003443 DR JOHN BART D.O.	453.60			
223845	11/04/2016	PRINTED	001508 DUSTIN SISKI	8,045.04			
223846	11/04/2016	PRINTED	001512 E.S.E.A.	27,119.00			
223847	11/04/2016	PRINTED	001520 EAST STROUDSBURG	7,303.78			
223848	11/04/2016	PRINTED	001533 EAST STROUDSBURG UNIVERSI	130.00			
223849	11/04/2016	PRINTED	001543 EBSCO INFORMATION SERVICE	2,894.38			
223850	11/04/2016	PRINTED	001544 ECOLAB INC	358.21			
223851	11/04/2016	PRINTED	001546 ED FOUNDATION OF ES/GENER	25.00			
223852	11/04/2016	PRINTED	001546 ED FOUNDATION OF ES/SCHOL	3.00			
223853	11/04/2016	PRINTED	003506 ENVIRONMENTAL PRODUCTS &	2,475.20			
223854	11/04/2016	PRINTED	001682 FLORIDA STATE DISBURSEMEN	312.03			
223855	11/04/2016	PRINTED	003658 FRANCINE MCGRATH	25.92			
223856	11/04/2016	PRINTED	001719 WILLIAM C TREIBLE	1,050.00			
223857	11/04/2016	PRINTED	001728 GENERAL SUPPLY COMPANY	387.00			
223858	11/04/2016	PRINTED	003642 GEORGE CARAMELLA	3,776.88			
223859	11/04/2016	PRINTED	001748 GIANT FLOOR & CARPET ONE	400.00			
223860	11/04/2016	PRINTED	001749 GINA D. LABADIE	3,985.78			
223861	11/04/2016	PRINTED	001775 GOULD'S PRODUCE AND FARM	1,260.00			
223862	11/04/2016	PRINTED	001778 GRAINGER	51.94			
223863	11/04/2016	PRINTED	001794 HAB-DLT	759.42			
223864	11/04/2016	PRINTED	003601 HILLARY BEAL	975.00			
223865	11/04/2016	PRINTED	001852 HOME DEPOT CREDIT SERVICE	1,464.15			
223866	11/04/2016	PRINTED	003381 IONIE SINCLAIR	3,818.05			
223867	11/04/2016	PRINTED	001892 J.W.PEPPER & SONS-ACCT.#3	1,228.73			
223868	11/04/2016	PRINTED	003660 JAMES BASS	7.56			
223869	11/04/2016	PRINTED	001925 JENNY GALUNIC	7,862.64			
223870	11/04/2016	PRINTED	003568 JOSEPH FORMICA	54.00			
223871	11/04/2016	PRINTED	001980 JOSEPH FUCHS	8,426.40			
223872	11/04/2016	PRINTED	001991 JOYCELYN THOMAS	311.04			
223873	11/04/2016	PRINTED	002017 KARLA J LABAR	7,961.28			
223874	11/04/2016	PRINTED	002021 KATHARINE HOLMES	4,793.28			
223875	11/04/2016	PRINTED	002029 KATHY-ANN FRANCIS	3,055.44			
223876	11/04/2016	PRINTED	003558 KAY M JOHNSON	441.78			
223877	11/04/2016	PRINTED	003670 KEMBA RICHARDSON	38.00			
223878	11/04/2016	PRINTED	003665 KIMBERLY DONAHUE	25.00			
223879	11/04/2016	PRINTED	003589 LAURA L DARCY	38.00			
223880	11/04/2016	PRINTED	002091 LEHIGH VALLEY ASBO	50.00			
223881	11/04/2016	PRINTED	002108 LEVIN LEGAL GROUP	8,499.00			
223882	11/04/2016	PRINTED	002120 LION CUB WRESTLING CLUB	225.00			
223883	11/04/2016	PRINTED	002124 LISA GERST	7,151.04			
223884	11/04/2016	PRINTED	003472 LORI J BARRY	526.30			
223885	11/04/2016	PRINTED	003661 LORRAINE KRUPA-ABRAMCHECK	47.52			
223886	11/04/2016	PRINTED	002161 M&T INVESTMENT GROUP	500.00			
223887	11/04/2016	PRINTED	002186 MARIA FRASCELLA	5,177.12			
223888	11/04/2016	PRINTED	003649 MARIA T VAZQUEZ	1,150.00			
223889	11/04/2016	PRINTED	003666 MARYJANE COLAO	25.00			
223890	11/04/2016	PRINTED	002255 MEIER SUPPLY CO., INC.	3,069.77			
223891	11/04/2016	PRINTED	003644 MELODY SEVERUD	4,077.84			
223892	11/04/2016	PRINTED	002267 MET-ED	66,228.17			
223893	11/04/2016	PRINTED	002293 MICHAEL MEHRINGER	1,150.00			



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

P 3
apchkren

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

FOR: All Except Stale

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
223894	11/04/2016	PRINTED	003654 MICHELLE SHEARER	24.60			
223895	11/04/2016	PRINTED	002314 MIGUEL DEJESUS	4,866.24			
223896	11/04/2016	PRINTED	003509 MOELLER WELDING	2,398.00			
223897	11/04/2016	PRINTED	002333 MONROE CAREER AND TECHNIC	108.00			
223898	11/04/2016	PRINTED	003650 NANCY TRINKLE	700.00			
223899	11/04/2016	PRINTED	002394 NAPA AUTO PARTS	670.74			
223900	11/04/2016	PRINTED	002397 NASCO (QOUTE#45950)	1,540.86			
223901	11/04/2016	PRINTED	002465 NOT JUST TEE SHIRTS	131.00			
223902	11/04/2016	PRINTED	002469 NYSCSPC (NEW YORK STATE C	605.96			
223903	11/04/2016	PRINTED	002544 PATRIOT WORKWEAR	2,347.00			
223904	11/04/2016	PRINTED	002564 PENNSYLVANIA CYBER CHARTE	262,899.41			
223905	11/04/2016	PRINTED	002566 PENNSYLVANIA HIGHER EDUCA	465.46			
223906	11/04/2016	PRINTED	002575 PENNSYLVANIA VIRTUAL CHAR	16,979.84			
223907	11/04/2016	PRINTED	002577 PEPSI-COLA	464.96			
223908	11/04/2016	PRINTED	002624 PITNEY BOWES	642.00			
223909	11/04/2016	PRINTED	002640 PME	112.00			
223910	11/04/2016	PRINTED	002668 PRAXAIR DISTRIBUTION MID-	481.46			
223911	11/04/2016	PRINTED	003669 PROGERIA RESEARCH FOUNDAT	1,658.24			
223912	11/04/2016	PRINTED	002684 PROSSER LABORATORIES, INC	1,506.00			
223913	11/04/2016	PRINTED	002687 PSAT/NMSQT	2,280.00			
223914	11/04/2016	PRINTED	002689 PSERS	881.34			
223915	11/04/2016	PRINTED	002719 RC FINE FOODS	703.20			
223916	11/04/2016	PRINTED	002729 REGINA SAYLES	600.00			
223917	11/04/2016	PRINTED	003667 ROBIN BENIAMINO	25.00			
223918	11/04/2016	PRINTED	002807 ROHRER BUS SERVICE	93.16			
223919	11/04/2016	PRINTED	002844 ROTO-ROOTER	400.00			
223920	11/04/2016	PRINTED	002845 ROTO-ROOTER PLUMBING SERV	3,580.00			
223921	11/04/2016	PRINTED	003429 RYAN MORAN	138.40			
223922	11/04/2016	PRINTED	003657 SAMANTHA K FRICK	87.70			
223923	11/04/2016	PRINTED	003651 SANDRA BERLINGO	1,150.00			
223924	11/04/2016	PRINTED	002904 SCHOOL NUTRITION ASSOCIAT	13.00			
223925	11/04/2016	PRINTED	002908 SCHOOLDUDE	30,378.15			
223926	11/04/2016	PRINTED	002911 SCHUYLKILL VALLEY SPORTIN	1,261.50			
223927	11/04/2016	PRINTED	002921 SCRANTON DUNLOP, INC	476.00			
223928	11/04/2016	PRINTED	002950 SIGNAL SERVICE, INC.	242.00			
223929	11/04/2016	PRINTED	002994 STAPLES CREDIT PLAN	124.45			
223930	11/04/2016	PRINTED	003003 STEPHEN LASTRA	4,292.18			
223931	11/04/2016	PRINTED	003455 STEPHEN ZALL	340.90			
223932	11/04/2016	PRINTED	003012 STEVE SHANNON TIRE & AUTO	300.00			
223933	11/04/2016	PRINTED	003037 SUPER HEAT, INC.	4,494.00			
223934	11/04/2016	PRINTED	003046 SUSQ-CYBER CHARTER SCHOOL	3,183.71			
223935	11/04/2016	PRINTED	003047 SUZANNE LAPIN	720.36			
223936	11/04/2016	PRINTED	003051 SWEET, STEVENS, KATZ & WI	5,472.40			
223937	11/04/2016	PRINTED	003641 TAIWO AFOLABE	3,346.56			
223938	11/04/2016	PRINTED	003116 THE PACKAGING PLACE	14.55			
223939	11/04/2016	PRINTED	003180 TRANE OF NORTHEASTERN PEN	250.00			
223940	11/04/2016	PRINTED	003659 TRINDADE CAMARA	6.50			
223941	11/04/2016	PRINTED	003196 TULPEHOCKEN SPRING WATER	161.25			
223942	11/04/2016	PRINTED	003446 WEX BANK	96.71			
223943	11/04/2016	PRINTED	003202 TYLER TECHNOLOGIES, INC.	1,024.01			
223944	11/04/2016	PRINTED	003204 U.S. DEPARTMENT OF EDUCAT	267.49			
223945	11/04/2016	PRINTED	003213 US COACHWAYS, INC.	250.00			

232



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

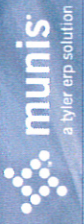
P 4
apchkrn

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

FOR: All Except Stale

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
223946	11/04/2016	PRINTED	003214 US FOODS	348.75			
223947	11/04/2016	PRINTED	003433 VERITIV OPERATING COMPANY	494.10			
223948	11/04/2016	PRINTED	003252 WALMART COMMUNITY/GEMB	2,474.60			
223949	11/04/2016	PRINTED	003273 WEIS MARKET, INC.	155.90			
223950	11/04/2016	PRINTED	003289 WILKES BARRE/SCRANTON PEN	630.00			
223951	11/04/2016	PRINTED	003432 WILLIAM RIKER	277.38			
223952	11/10/2016	PRINTED	001009 A WIZ CORP.	939.00			
223953	11/10/2016	PRINTED	001026 ACTION PUBLISHING INC.	984.12			
223954	11/10/2016	PRINTED	001035 ADVANCED AUTO PARTS	2,051.06			
223955	11/10/2016	PRINTED	001063 ALL AMERICAN SPORTS CORP.	49.75			
223956	11/10/2016	PRINTED	001089 ANDERSON'S	120.94			
223957	11/10/2016	PRINTED	003522 ANGLEA NEVIN	43.42			
223958	11/10/2016	PRINTED	003677 ANNA FIGUEROA	57.89			
223959	11/10/2016	PRINTED	001115 ARAMARK SERVICES, INC.	740.60			
223960	11/10/2016	PRINTED	001792 H.A. BERKHEIMER INC.	148.15			
223961	11/10/2016	PRINTED	003586 BIG TEAMS LLC	1,390.00			
223962	11/10/2016	PRINTED	003696 BRANDI K MITCHELL	14.15			
223963	11/10/2016	PRINTED	003554 BRIAN J BOROSH	46.76			
223964	11/10/2016	PRINTED	003692 CAROL C GEIGES	14.15			
223965	11/10/2016	PRINTED	003635 CBRE, INC	2,250.00			
223966	11/10/2016	PRINTED	001290 CENTRAL PENN GAS, INC.	4,958.88			
223967	11/10/2016	PRINTED	001297 CHAMBER THEATRE PRODUCTIO	2,692.50			
223968	11/10/2016	PRINTED	001300 CHAPMAN REFRIGERATION LLC	300.12			
223969	11/10/2016	PRINTED	003495 CHILDCORE PUBLISHING	78.75			
223970	11/10/2016	PRINTED	001324 CITY CENTER WHOLESAL, LL	387.46			
223971	11/10/2016	PRINTED	001340 COLONIAL INTERMEDIATE UNI	5,062.70			
223972	11/10/2016	PRINTED	001352 COMMUNITY MEMBER SERVICES	1,902.12			
223973	11/10/2016	PRINTED	001354 COMPUTER DISCOUNT WAREHO	346.00			
223974	11/10/2016	PRINTED	003703 COUNTRY MEATS	89.00			
223975	11/10/2016	PRINTED	003673 DARLENE GALLAGHER	25.00			
223976	11/10/2016	PRINTED	003697 DEBORAH SANDS	31.75			
223977	11/10/2016	PRINTED	006334 DENISE A FLYNN	25.92			
223978	11/10/2016	PRINTED	001445 DEVEREUX	3,672.00			
223979	11/10/2016	PRINTED	003557 DIANA ALLISON	151.52			
223980	11/10/2016	PRINTED	003678 DIANE WEIDMEYER	1.58			
223981	11/10/2016	PRINTED	003681 DITECH FINANCIAL LLC	1,042.33			
223982	11/10/2016	PRINTED	003680 DONALD & PAULETTE CARDINA	28.30			
223983	11/10/2016	PRINTED	003443 DR JOHN BART D.O.	437.40			
223984	11/10/2016	PRINTED	001506 DUKE'S SPORTING GOODS	331.00			
223985	11/10/2016	PRINTED	001507 DUNBAR ENTERPRISES INC	900.00			
223986	11/10/2016	PRINTED	001533 EAST STROUDSBURG UNIVERSI	100.00			
223987	11/10/2016	PRINTED	001544 ECOLAB INC	285.21			
223988	11/10/2016	PRINTED	003694 EDWARD M LEBAR	132.84			
223989	11/10/2016	PRINTED	001567 EKON-O-PAC LLC	2,758.80			
223990	11/10/2016	PRINTED	003688 ELIZABETH A BRUNDAGE	16.79			
223991	11/10/2016	PRINTED	001595 ENGLE-HAMBRIGHT & DAVIES,	250.00			
223992	11/10/2016	PRINTED	003637 FEDERAL NEWS SERVICES INC	197.00			
223993	11/10/2016	PRINTED	001665 FEDEX	54.85			
223994	11/10/2016	PRINTED	001681 FLORIDA INDIAN RIVER GROV	1,725.40			
223995	11/10/2016	PRINTED	003704 FLOWER POWER FUNDRAISING	358.00			
223996	11/10/2016	PRINTED	001686 FOLLET SCHOOL SOLUTIONS,	3,209.58			
223997	11/10/2016	PRINTED	001691 FORMAL FASHIONS, INC.	2,230.20			

233



CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
---------	------------	------	-------------	-----------	---------	-------	------------

223998	11/10/2016	PRINTED	001696 FRANCIS SMITH & SONS, INC	165.00			
223999	11/10/2016	PRINTED	003367 FRASER ADVANCED INFO. SYS	8,933.11			
224000	11/10/2016	PRINTED	001717 FRONTIER	468.89			
224001	11/10/2016	PRINTED	003440 GALLS	624.74			
224002	11/10/2016	PRINTED	001727 GENERAL MARKING DEVICES,	510.00			
224003	11/10/2016	PRINTED	003687 GEORGE W BIDDULPH	108.43			
224004	11/10/2016	PRINTED	001772 GOPHER	1,619.90			
224005	11/10/2016	PRINTED	001775 GOULD'S PRODUCE AND FARM	750.00			
224006	11/10/2016	PRINTED	001813 HATCH - THE EARLY LEARNIN	38,045.30			
224007	11/10/2016	PRINTED	003702 HEATHER A PIPERATO	302.90			
224008	11/10/2016	PRINTED	003435 HENRY SCHEIN	98.89			
224009	11/10/2016	PRINTED	001837 HERSHEY CREAMERY COMPANY	1,448.96			
224010	11/10/2016	PRINTED	001844 HILLTOP SALES & SERVICE	218.35			
224011	11/10/2016	PRINTED	003444 HM RECIEVABLES CO, LLC	5,951.97			
224012	11/10/2016	PRINTED	001872 INTEGRAONE	6,890.00			
224013	11/10/2016	PRINTED	003428 IRENE LIVINGSTON	141.48			
224014	11/10/2016	PRINTED	001890 J.M.HILL ELEMENTARY SCHOO	180.00			
224015	11/10/2016	PRINTED	003682 JOANN JABLONSKI	83.16			
224016	11/10/2016	PRINTED	003442 KAR BILL ENTERPRISES, INC	2,600.61			
224017	11/10/2016	PRINTED	002019 KASA'S FOODS DIST CO INC.	11,286.00			
224018	11/10/2016	PRINTED	002040 KEYCO DISTRIBUTORS INC.	1,353.15			
224019	11/10/2016	PRINTED	003469 KIM STEVENS	180.95			
224020	11/10/2016	PRINTED	002051 KLINGEL'S FARM & MAZEZILL	595.00			
224021	11/10/2016	PRINTED	003689 KRISTEN A BUEKI	14.15			
224022	11/10/2016	PRINTED	003460 LEGO EDUCATION	33,371.72			
224023	11/10/2016	PRINTED	002102 LEON CLAPPER, INC.	1,630.00			
224024	11/10/2016	PRINTED	003672 LINCOLN LEADERSHIP CHARTE	27,585.20			
224025	11/10/2016	PRINTED	003684 LINDA DAVIS	20.00			
224026	11/10/2016	PRINTED	003553 MANVEL PAGE	29.86			
224027	11/10/2016	PRINTED	002171 MANWALAMINK WATER COMPANY	685.06			
224028	11/10/2016	PRINTED	003686 MARILYN M POSSINGER	141.85			
224029	11/10/2016	PRINTED	003693 MARK E GRANQUIST	22.95			
224030	11/10/2016	PRINTED	003521 MATTHEW KRAUSS	125.52			
224031	11/10/2016	PRINTED	003551 MAUREEN SEIDEL	65.50			
224032	11/10/2016	PRINTED	002247 MCGRAW-HILL SCHOOL EDUCAT	1,765.02			
224033	11/10/2016	PRINTED	002255 MEIER SUPPLY CO., INC.	685.80			
224034	11/10/2016	PRINTED	003701 MELINDA D LUHRS	104.24			
224035	11/10/2016	PRINTED	002267 MET-ED	8,868.67			
224036	11/10/2016	PRINTED	002266 METCO	530.32			
224037	11/10/2016	PRINTED	002329 MODERN GAS SALES, INC.	1,522.33			
224038	11/10/2016	PRINTED	002333 MONROE CAREER AND TECHNIC	108.00			
224039	11/10/2016	PRINTED	003679 MUSLI BITIK	219.12			
224040	11/10/2016	PRINTED	003690 NANCY E CAIAZZO	24.73			
224041	11/10/2016	PRINTED	002394 NAPA AUTO PARTS	21.90			
224042	11/10/2016	PRINTED	002395 NAPSA	350.00			
224043	11/10/2016	PRINTED	002397 NASCO (QOUTE#45950)	21.74			
224044	11/10/2016	PRINTED	002413 NATIONAL GEOGRAPHIC BEE	100.00			
224045	11/10/2016	PRINTED	002479 ORIENTAL TRADING	49.97			
224046	11/10/2016	PRINTED	003675 OTTO F BOHNENBERGER	5.16			
224047	11/10/2016	PRINTED	002486 P & S GARAGE	519.24			
224048	11/10/2016	PRINTED	002515 PAPCO INC.	69,180.47			
224049	11/10/2016	PRINTED	002555 PAXTON/PATTERSON LLC	107.91			



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

6
apchkrcn

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

FOR: All Except Stale

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
224050	11/10/2016	PRINTED	002557 PEARSON EDUCATION	15,270.76			
224051	11/10/2016	PRINTED	002577 PEPSI-COLA	2,964.38			
224052	11/10/2016	PRINTED	002597 PETROCHOICE	41.34			
224053	11/10/2016	PRINTED	002611 PHILIP ROSENAU CO., INC.	1,956.43			
224054	11/10/2016	PRINTED	002619 PIAA DISTRICT XI	200.00			
224055	11/10/2016	PRINTED	002642 POCONO ALLIANCE	40,665.00			
224056	11/10/2016	PRINTED	002647 POCONO MOUNTAIN DAIRIES	35,110.63			
224057	11/10/2016	PRINTED	002651 POCONO PROFOODS	17,009.69			
224058	11/10/2016	PRINTED	002656 POCONO TRANSPORTATION INC	38,465.00			
224059	11/10/2016	PRINTED	002667 PP&L	69.84			
224060	11/10/2016	PRINTED	003676 PROSPECT HILL INVESTORS	27,844.87			
224061	11/10/2016	PRINTED	002687 PSAT/NMSQT	3,486.00			
224062	11/10/2016	PRINTED	002701 QUIA	98.00			
224063	11/10/2016	PRINTED	002702 QUILL CORPORATION	194.76			
224064	11/10/2016	PRINTED	003695 RACHEL M MEOLA	48.60			
224065	11/10/2016	PRINTED	002728 REGINA FARMS	204.17			
224066	11/10/2016	PRINTED	002731 REINHART FOOD SERVICE	24,391.60			
224067	11/10/2016	PRINTED	002743 RICH PRODUCTS CORPORATION	368.10			
224068	11/10/2016	PRINTED	003597 MICHAEL ILCH	5,000.00			
224069	11/10/2016	PRINTED	003517 ROCKLAND BAKERY	5,494.15			
224070	11/10/2016	PRINTED	002807 ROHRER BUS SERVICE	70.18			
224071	11/10/2016	PRINTED	002868 SAFEGUARD BUSINESS SYSTEM	952.28			
224072	11/10/2016	PRINTED	002880 SARGENT WELCH	298.79			
224073	11/10/2016	PRINTED	002896 SCHOLASTIC	1,241.46			
224074	11/10/2016	PRINTED	002911 SCHUYLKILL VALLEY SPORTIN	5,246.90			
224075	11/10/2016	PRINTED	003426 SCOTT C. IHLE	92.99			
224076	11/10/2016	PRINTED	002915 SCOTT FORESMAN/ADDISON WE	766.53			
224077	11/10/2016	PRINTED	002921 SCRANTON DUNLOP, INC	1,965.70			
224078	11/10/2016	PRINTED	003013 STEVE WEISS MUSIC	259.70			
224079	11/10/2016	PRINTED	003022 STRAND POOL SUPPLY, LLP	35.25			
224080	11/10/2016	PRINTED	003060 TALLEY PETROLEUM	11,921.25			
224081	11/10/2016	PRINTED	003691 TAMARA CYKOSKY	134.41			
224082	11/10/2016	PRINTED	003092 THE AMERICAN BOTTLING CO	2,594.80			
224083	11/10/2016	PRINTED	003683 THE HOWARD K MATTHEWS FAM	60.00			
224084	11/10/2016	PRINTED	003113 THE LIFE GUARD STORE, INC	2,703.50			
224085	11/10/2016	PRINTED	003700 THE SIDE-OUT FOUNDATION	662.95			
224086	11/10/2016	PRINTED	003142 THOMAS F. DIRVONAS	34,863.22			
224087	11/10/2016	PRINTED	003185 TRIPLE CROWN SPORTS	55.00			
224088	11/10/2016	PRINTED	003211 UNIVERSITY MUSIC SERVICE	123.37			
224089	11/10/2016	PRINTED	003213 US COACHWAYS, INC.	250.00			
224090	11/10/2016	PRINTED	003214 US FOODS	732.92			
224091	11/10/2016	PRINTED	003214 US FOODS	39,459.18			
224092	11/10/2016	PRINTED	003433 VERITIV OPERATING COMPANY	74.64			
224093	11/10/2016	PRINTED	003245 VLN PARTNERS LLP	3,084.75			
224094	11/10/2016	VOID	*** NOT FOUND	.00			
224095	11/10/2016	PRINTED	003292 WILLIAM ALLEN ATHLETIC DE	550.00			
224096	11/10/2016	PRINTED	003326 WOODWIND & BRASSWIND	157.98			
224097	11/10/2016	PRINTED	003477 WORTHINGTON DIRECT	654.95			
224098	11/10/2016	PRINTED	003349 ZESWITZ MUSIC COMPANY	132.00			
224099	11/10/2016	PRINTED	003733 BARBARA MIRKOVIC	250.00			
224100	11/17/2016	PRINTED	003698 BEAT THE STREETS WRESTLIN	275.00			
224101	11/17/2016	PRINTED	003732 BUSHKILL OUTREACH	804.55			

235

12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

P 7
apchkrnc

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

FOR: All Except State

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
224102	11/17/2016	PRINTED	001301 CHAPTER 13 TRUSTEE	350.00			
224103	11/17/2016	PRINTED	001512 E.S.E.A.	27,844.00			
224104	11/17/2016	PRINTED	001520 EAST STROUDSBURG	7,286.64			
224105	11/17/2016	PRINTED	001546 ED FOUNDATION OF ES/GENER	25.00			
224106	11/17/2016	PRINTED	001546 ED FOUNDATION OF ES/SCHOL	3.00			
224107	11/17/2016	PRINTED	003717 EDWARD & ROSEMARIE SPANNA	5,702.11			
224108	11/17/2016	PRINTED	001682 FLORIDA STATE DISBURSEMENT	312.03			
224109	11/17/2016	PRINTED	001794 HAB-DLT	1,077.57			
224110	11/17/2016	PRINTED	002341 MONROE COUNTY PROTHONOTAR	1,533.00			
224111	11/17/2016	PRINTED	003685 MORAVIAN COLLEGE	140.00			
224112	11/17/2016	PRINTED	002469 NYSCSPC (NEW YORK STATE C	907.96			
224113	11/17/2016	PRINTED	002566 PENNSYLVANIA HIGHER EDUCAT	465.46			
224114	11/17/2016	PRINTED	003204 U.S. DEPARTMENT OF EDUCAT	267.49			
224115	11/17/2016	PRINTED	003265 WATER GAP MANAGEMENT PART	977.60			
224116	11/22/2016	PRINTED	003424 FIELDTURF USA, INC	157,562.99			
224117	11/22/2016	PRINTED	001019 ABC TROPHIES, INC.	175.10			
224118	11/22/2016	PRINTED	001025 ACHIEVEMENT HOUSE CHARTER	1,061.24			
224119	11/22/2016	PRINTED	001042 AGORA CYBER CHARTER SCHOO	47,268.86			
224120	11/22/2016	PRINTED	003729 AGUSTIN & DORIS RODRIGUEZ	575.00			
224121	11/22/2016	PRINTED	003474 ALISA DALE KEIPER	778.13			
224122	11/22/2016	PRINTED	003559 ANGELA M BYRNE	138.46			
224123	11/22/2016	PRINTED	003612 API	28.90			
224124	11/22/2016	PRINTED	003721 ARMAND M MARTINELLI	117.72			
224125	11/22/2016	PRINTED	001121 ARTS ACADEMY CHARTER SCHO	3,183.72			
224126	11/22/2016	PRINTED	003708 ARTISM SOCIETY OF AMERICA	135.00			
224127	11/22/2016	PRINTED	003496 B & H PHOTO	128.68			
224128	11/22/2016	PRINTED	001142 BANKS' VACUUM SALES AND S	77.00			
224129	11/22/2016	PRINTED	003464 BENJAMIN BRENNEMAN	331.56			
224130	11/22/2016	PRINTED	003503 BEST BUY EDUCATION	9,999.00			
224131	11/22/2016	PRINTED	001185 BIG BUG MUSIC	1,014.00			
224132	11/22/2016	PRINTED	003738 BOBBIE SUE & SCOTT LILLY	2.61			
224133	11/22/2016	PRINTED	001205 BOVINO'S PIZZA	58.75			
224134	11/22/2016	PRINTED	003719 BRAD M FITZPATRICK	202.83			
224135	11/22/2016	PRINTED	001232 BUS PARTS WAREHOUSE	172.82			
224136	11/22/2016	PRINTED	003771 CATHERINE M MALVAGNO	618.95			
224137	11/22/2016	PRINTED	001290 CENTRAL PENN GAS, INC.	1,625.98			
224138	11/22/2016	PRINTED	001298 CHAMPION'S CHOICE	467.00			
224139	11/22/2016	PRINTED	001323 CINTAS CORPORATION #101	44.21			
224140	11/22/2016	PRINTED	001323 CINTAS CORPORATION #101	4,211.11			
224141	11/22/2016	PRINTED	001328 CLASSROOM DIRECT/SCHOOL S	6,208.32			
224142	11/22/2016	PRINTED	003573 COLIEN HENDERSHOT	135.65			
224143	11/22/2016	PRINTED	001340 COLONIAL INTERMEDIATE UNI	162,225.32			
224144	11/22/2016	PRINTED	001344 COLT PLUMBING SPECIALTIES	507.04			
224145	11/22/2016	PRINTED	001349 COMMONWEALTH CHARTER ACAD	93,415.03			
224146	11/22/2016	PRINTED	001354 COMPUTER DISCOUNT WAREHOU	1,841.20			
224147	11/22/2016	PRINTED	001356 CONCORDE, INC.	26.11			
224148	11/22/2016	PRINTED	001365 CONTINENTAL PRESS	126.00			
224149	11/22/2016	PRINTED	003653 CPR SAVERS & FIRST AID SU	2,105.73			
224150	11/22/2016	PRINTED	001377 CRAMERS WELDING & REPAIRS	160.00			
224151	11/22/2016	PRINTED	003457 CURTIS R BEAM	147.83			
224152	11/22/2016	PRINTED	003499 CV LINENS	25.34			
224153	11/22/2016	PRINTED	003709 DALE & FRANCES HUGHES CAN	53.00			

236



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

P 8
apchrcn

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

FOR: All Except State

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
224154	11/22/2016	PRINTED	003663 DEBRA A PADAVANO	18.95			
224155	11/22/2016	PRINTED	001427 DECA INC.	1,280.00			
224156	11/22/2016	PRINTED	001430 DEEP SURPLUS	1,709.99			
224157	11/22/2016	PRINTED	003770 DICKEY'S BARBECUE PIT	696.50			
224158	11/22/2016	PRINTED	001492 DOUBLE M PRODUCTIONS	2,238.75			
224159	11/22/2016	VOID	001538 *** NOT FOUND	.00			
224160	11/22/2016	PRINTED	001543 EBSCO INFORMATION SERVICE	64.09			
224161	11/22/2016	PRINTED	001547 EDGAR A. BUSUTIL	575.00			
224162	11/22/2016	PRINTED	003773 ELIZABETH McDONALD	35.57			
224163	11/22/2016	PRINTED	001594 EMPIRE MUSIC	363.66			
224164	11/22/2016	PRINTED	003735 ERIC S REICHERT	39.78			
224165	11/22/2016	PRINTED	003620 FIVE STAR INTERNATIONAL L	2,609.63			
224166	11/22/2016	PRINTED	001680 FLINN SCIENTIFIC INC.	1,448.47			
224167	11/22/2016	PRINTED	001686 FOLLET SCHOOL SOLUTIONS,	460.31			
224168	11/22/2016	PRINTED	003367 FRASER ADVANCED INFO. SYS	6,163.49			
224169	11/22/2016	PRINTED	003711 FREDERICK P MILL	378.08			
224170	11/22/2016	PRINTED	001717 FRONTIER	147.50			
224171	11/22/2016	PRINTED	001717 FRONTIER	888.83			
224172	11/22/2016	PRINTED	001772 GOPHER	1,192.80			
224173	11/22/2016	PRINTED	001847 HM CASUALTY INSURANCE COM	51,280.00			
224174	11/22/2016	PRINTED	003727 JACQUELINE LYTLE	575.00			
224175	11/22/2016	PRINTED	001947 JOEANN E. LANCE	137.21			
224176	11/22/2016	PRINTED	003556 JOSEPH P MARTIN	575.00			
224177	11/22/2016	PRINTED	003730 JOSEPH V & JEAN SCHIRALDI	575.00			
224178	11/22/2016	PRINTED	001987 JOSTENS	5,000.00			
224179	11/22/2016	PRINTED	003737 KATRINI AIELLO	11.66			
224180	11/22/2016	PRINTED	003724 KAZIMIERZ & EWA GORECKI	1,150.00			
224181	11/22/2016	PRINTED	003469 KIM STEVENS	633.84			
224182	11/22/2016	PRINTED	003720 LAUREN M LEHMAN	78.30			
224183	11/22/2016	PRINTED	002105 LES BERNES	1,150.00			
224184	11/22/2016	PRINTED	002107 LETTY THOMAS	1,500.00			
224185	11/22/2016	PRINTED	002108 LEVIN LEGAL GROUP	9,245.42			
224186	11/22/2016	PRINTED	003672 LINCOLN LEADERSHIP CHARTE	12,761.18			
224187	11/22/2016	PRINTED	003725 LINDA LAING	700.00			
224188	11/22/2016	PRINTED	002129 LJC DISTRIBUTORS OF FULLE	703.95			
224189	11/22/2016	PRINTED	002141 LORRAINE BROWNE	575.00			
224190	11/22/2016	PRINTED	003569 LYNDIA HOPKINS	264.31			
224191	11/22/2016	PRINTED	002166 MAILLIE LLP	13,000.00			
224192	11/22/2016	PRINTED	002207 MARSHALL MACHINERY INC.	839.60			
224193	11/22/2016	PRINTED	002267 MET-ED	42,725.51			
224194	11/22/2016	PRINTED	003598 METRO SPORT INC	1,847.00			
224195	11/22/2016	PRINTED	005059 MICHAEL J SLESINSKI	202.07			
224196	11/22/2016	PRINTED	002306 MIDDLE SMITHFIELD ELEMENT	140.00			
224197	11/22/2016	PRINTED	002322 MILLER FLOORING COMPANY I	227,135.70			
224198	11/22/2016	PRINTED	002329 MODERN GAS SALES, INC.	31.09			
224199	11/22/2016	PRINTED	002331 MONIN & ELEMUEL A. GARCIA	575.00			
224200	11/22/2016	PRINTED	002333 MONROE CAREER AND TECHNIC	147,773.00			
224201	11/22/2016	PRINTED	002353 MORITZ EMBROIDERY WORKS I	277.15			
224202	11/22/2016	PRINTED	002361 MR. DISPOSABLE INC.	269.00			
224203	11/22/2016	PRINTED	002361 MR. JOHN, INC.	942.00			
224204	11/22/2016	PRINTED	002372 MUSIC THEATRE INTERNATION	910.50			
224205	11/22/2016	PRINTED	002375 MYCO MECHANICAL INC	868.00			

237



CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
---------	------------	------	-------------	-----------	---------	-------	------------

224206	11/22/2016	PRINTED	002394 NAPA AUTO PARTS	98.09			
224207	11/22/2016	PRINTED	002397 NASCO (QOUTE#45950)	51.98			
224208	11/22/2016	PRINTED	002420 NATIONAL SCHOOL BOARDS AS	550.00			
224209	11/22/2016	PRINTED	002429 NCS PEARSON, INC.	241.33			
224210	11/22/2016	PRINTED	002465 NOT JUST TEE SHIRTS	455.00			
224211	11/22/2016	PRINTED	002472 OFFICE DEPOT	1,010.99			
224212	11/22/2016	PRINTED	003378 OFFICE TECHNOLOGY, LLC	2,459.00			
224213	11/22/2016	PRINTED	002475 OLD FASHION CANDY CO INC	664.00			
224214	11/22/2016	PRINTED	002479 ORIENTAL TRADING	97.42			
224215	11/22/2016	PRINTED	002498 PA FBLA	852.00			
224216	11/22/2016	PRINTED	002544 PATRIOT WORKWEAR	352.00			
224217	11/22/2016	PRINTED	002555 PAXTON/PATTERSON LLC	872.83			
224218	11/22/2016	PRINTED	002562 PENNSYLVANIA BAR ASSOCIAT	125.00			
224219	11/22/2016	PRINTED	002567 PENNSYLVANIA LEADERSHIP C	33,162.80			
224220	11/22/2016	PRINTED	002569 PENNSYLVANIA ONE CALL SYS	63.96			
224221	11/22/2016	PRINTED	002577 PEPSI-COLA	400.36			
224222	11/22/2016	PRINTED	002597 PETROCHOICE	1,638.71			
224223	11/22/2016	PRINTED	002631 PLANK ROAD PUBLISHING	132.45			
224224	11/22/2016	PRINTED	002652 POCONO RECORD	244.40			
224225	11/22/2016	PRINTED	002667 PP&L	53.65			
224226	11/22/2016	PRINTED	002668 PRAXAIR DISTRIBUTION MID-	31.86			
224227	11/22/2016	PRINTED	002689 PSERS	2,619.65			
224228	11/22/2016	PRINTED	002704 R&H THEATRICALS	2,378.50			
224229	11/22/2016	PRINTED	003621 FLAW INC.	129.50			
224230	11/22/2016	PRINTED	003634 RICK L MARSCHALL	1,650.00			
224231	11/22/2016	PRINTED	002836 ROSEMARIE P. MARTINE	575.00			
224232	11/22/2016	PRINTED	002844 ROTO-ROOTER	767.50			
224233	11/22/2016	PRINTED	003429 RYAN MORAN	296.03			
224234	11/22/2016	PRINTED	002886 SAW SALES AND MACHINERY C	1,938.00			
224235	11/22/2016	PRINTED	003468 SBP CONSULTING	1,650.00			
224236	11/22/2016	PRINTED	002921 SCRANTON DUNLOP, INC	3,714.76			
224237	11/22/2016	PRINTED	002922 SCRANTON PRINTING CO.	680.00			
224238	11/22/2016	PRINTED	002961 SMITHFIELD ELEMENTARY PTO	65.00			
224239	11/22/2016	PRINTED	002962 SMITHFIELD SEWER AUTHORIT	13,650.00			
224240	11/22/2016	PRINTED	003417 SOUTH JERSEY ENERGY	1,181.62			
224241	11/22/2016	PRINTED	002985 ST. LUKES FAMILY PRACTICE	560.00			
224242	11/22/2016	PRINTED	003022 STRAND POOL SUPPLY, LLP	8.25			
224243	11/22/2016	PRINTED	003462 ROBERT W. SUTJAK	489.28			
224244	11/22/2016	PRINTED	003769 THE FINAL TOUCH ACCESSORY	1,126.90			
224245	11/22/2016	PRINTED	003723 THOMAS & DIANE JENSEN	575.00			
224246	11/22/2016	PRINTED	003461 THOMAS HENDEL	613.19			
224247	11/22/2016	PRINTED	003552 TIMOTHY HARRIS	83.70			
224248	11/22/2016	PRINTED	003185 TRIPLE CROWN SPORTS	12.70			
224249	11/22/2016	PRINTED	003202 TYLER TECHNOLOGIES, INC.	1,680.81			
224250	11/22/2016	PRINTED	003211 UNIVERSITY MUSIC SERVICE	2,407.90			
224251	11/22/2016	PRINTED	003214 US FOODS	188.31			
224252	11/22/2016	PRINTED	003221 VALOR CLINIC FOUNDATION	667.00			
224253	11/22/2016	PRINTED	003273 WEIS MARKET, INC.	33.40			
224254	11/22/2016	PRINTED	003275 WELLS FARGO BANK WF8113	750.00			
224255	11/22/2016	PRINTED	003284 WHITMORE'S GARAGE	561.00			
224256	11/22/2016	PRINTED	003325 WOMEN'S RESOURCES OF MONR	66.00			
224257	11/22/2016	PRINTED	003339 YOUTH ADVOCATE PROGRAMS,	17,242.40			

238



12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

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

FOR: All Except Stale

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
---------	------------	------	-------------	-----------	---------	-------	------------

224258	11/22/2016	PRINTED	003349 ZESWITZ MUSIC COMPANY	218.05			
--------	------------	---------	------------------------------	--------	--	--	--

469	CHECKS		CASH ACCOUNT TOTAL	3,164,738.30			
-----	--------	--	--------------------	--------------	--	--	--

.00

12/01/2016 11:24
sonya-burch

East Stroudsburg Area SD, PA
AP CHECK RECONCILIATION REGISTER

P 11
apchkrcn



	UNCLEARED	CLEARED
469 CHECKS		
FINAL TOTAL	3,164,738.30	.00

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

STUDENT ACTIVITY FUND QUARTERLY TREASURER'S REPORT JULY 2016 TO SEPTEMBER 2016					7/1/2016				9/30/2016
					Balance	DEPOSITS	PAYMENTS	Adjustments	BALANCE
Treasury Fund									
ESSA Bank-Student Activity					67,445.42	5,642.65	(4,657.36)	(139.54)	68,430.71
current liabilities - O/S Checks					(101.74)	-	-	-	(101.74)
Due to Other Current Liability-Sales Tax					(81.38)	-	-	138.14	(81.38)
Due to Other Receivables					(12.00)	-	-	-	(12.00)
Accounts Payable					-	-	-	-	-
Due to Cafeteria					-	-	-	-	-
Due from General Fund					-	-	-	-	-
Due from Non-Expendable Scholarship					-	-	-	-	-
Due from Special Activity					57.72	-	-	-	57.72
Due to General Fund					(3,019.00)	-	3,019.00	-	-
Due to Special Activity					0.47	-	-	-	0.47
Total Cash					64,289.49	5,642.65	(1,638.36)	-	68,293.78
		Account			7/1/2016				7/31/2016
CLUBS		#s	Advisors		Balance	DEPOSITS	PAYMENTS		BALANCE
Due to eTeam		8006	00-00-06	Brook Langan	(128.29)	-	-	-	(128.29)
Due to JTL Builder's club		8009	20-32-09	Carrie Panepinto	(22.03)	-	-	-	(22.03)
Due to JTL National Junior Honor Society		8023	20-32-23	Holly Burns	(588.67)	-	-	-	(588.67)
Due to JTL Gay Straight Alliance		8036	20-32-36	Jill L. Greenwood	-	-	-	-	-
Due to HS-S Yearbook		8020	30-31-20	Patricia Tiernan/Beth McMahon	(8,877.03)	(1,244.60)	42.72	-	(10,078.91)
Due to EHS-New Outlook/Our-World/Responsibility		8021	30-31-21	Virginia Meyer	-	-	-	-	-
Due to HS-S Cavalier Times		8022	30-31-22	Lucianna Coke	(1,002.59)	-	-	-	(1,002.59)
Due to HS-S Natl Honor Society		8023	30-31-23	Erin Picciano	(936.86)	-	-	-	(936.86)
Due to HS-S Student Gov't		8025	30-31-25	Jenny L. Bogart	(194.75)	-	-	-	(194.75)
Due to HS-S SADD		8026	30-31-26	Gisela Piedra	(612.56)	-	47.21	-	(565.35)
Due to HS-S Quidditch Team/Club		8029	30-31-29	Missy Hughes	-	-	-	-	-
Due to EHS Southside MO's Wanted Dance Team		8030	30-31-30	Charade N Sanders	-	-	-	-	-
Due to EHS PA Junior Academy of Science Club (PJAS)		8031	30-31-31	David Scott	-	-	-	-	-
Due to HS-S Art Club		8034	30-31-34	Michelle Christopher	(1,430.94)	-	-	-	(1,430.94)
Due to HS-S FBLA		8035	30-31-35	Amy Polmouter	(4,877.13)	(819.00)	484.77	-	(5,211.36)
Due to HS-S GSA		8036	30-31-36	Erin Picciano / Kate Kramme	(174.12)	-	-	-	(174.12)
Due to HS-S LEO Club		8037	30-31-37	Thomas H. Rogers	-	-	-	-	-
Due to HS-S Key Club		8038	30-31-38	Donald Sanker/Tom Bordiga	(3,214.06)	(46.50)	313.32	-	(2,947.24)
Due to HS-S Foreign Language		8039	30-31-39	Suzanne Lagace	(60.98)	-	-	-	(60.98)
Due to HS-S Class of 2010		8067	30-31-67	Trisha Agnell / Robyn Fasoli	(1,230.46)	-	-	-	(1,230.46)
Due to HS-S Class of 2012		8069	30-31-69	Ann Catrillo/Cindy Ippolito	-	-	-	-	-
Due to HS-S Performance Club		8074	30-31-74	Gillian Turner	(460.67)	-	-	-	(460.67)
Due to HS-S Southside Mos' Wanted Dance Team		8030	30-31-76	Charece Sanders	-	-	-	-	-
Due to HS-S DECA		8082	30-31-82	Karen Peters/Jenny Bogart	(4,460.44)	-	-	-	(4,460.44)
Due to HS-S Class of 2013	closed 09/16	8085	30-31-85	Karen Kirschner/Jenny Bogart	-	-	-	-	-
Due to HS-S Class of 2014		8086	30-31-86	Karen Kirschner/Deb Eckenbarger	(198.96)	-	-	-	(198.96)
Due to HS-S Class of 2015		8087	30-31-87	Ann Zannella/Sandy DeRenz	(2,014.19)	-	-	-	(2,014.19)
Due to HS-S Class of 2016		8088	30-31-88	Debra Eckenbarger	(386.80)	-	159.91	-	(226.89)
Due to HS-S Class of 2017		8089	30-31-89	Jenny L. Bogart	(1,285.62)	(862.00)	127.69	-	(2,019.93)
Due to HS-S Class of 2018		8090	30-31-90	Karen Kirschner	(3,377.13)	-	-	-	(3,377.13)
Due to HS-S Class of 2019		8091	30-31-91	Daniel Phillips/Ashley Kean	(442.82)	(180.00)	-	-	(622.82)
Due to HS-S Class of 2020		8092	30-31-92	Debra Eckenbarger / Daniel Phillips	-	-	-	-	-
Due to HS-S Committee for Multicultural Affairs		8095	30-31-95	Michael Healey	(510.72)	-	-	-	(510.72)
Due to LIS Digital Media Design Club		8010	20-52-10	Jan Zelinski	(1.64)	-	-	-	(1.64)
Due to LIS Science Olypaid		8011	20-52-11	Nathan Fekula	-	-	-	-	-
Due to HS-N Yearbook		8020	30-51-20	Stacy Famoso	(1,218.47)	-	-	-	(1,218.47)
Due to HS-N Timberwolves Newspaper		8022	30-51-22	Trish Turner	(284.78)	-	-	-	(284.78)
Due to HS-N Nat'l Honor Society		8023	30-51-23	James Ware	(775.93)	-	-	-	(775.93)
Due to HS-N Reach Hei Club		8024	30-51-24	Helene Tscheschlog	(536.25)	-	-	-	(536.25)
Due to HS-N Student Gov't		8025	30-51-25	Kelly Rambone	(265.08)	-	33.55	-	(231.53)
Due to HS-N S.A.D.D		8026	30-51-26	Catherine Strazzeri	(2,062.05)	-	-	-	(2,062.05)
Due to HS-N FBLA		8035	30-51-35	John Koretski	(1,943.68)	-	-	-	(1,943.68)
Due to HS-N Key Club/Leo Club		8038	30-51-38	Katherine Tchoursine	(252.71)	-	-	-	(252.71)
Due to HS-N Foreign Language		8039	30-51-39	Daniel Cloward	(4,037.19)	-	-	-	(4,037.19)
Due to HS-North Pride Pack		8041	30-51-41	Samantha Prince	-	(280.00)	-	-	(280.00)
Due to HS-North Distant Lands Travel Club			30-51-42	Tricia Turner	-	-	-	-	-
Due to HS-N Class of 2011		8068	30-51-68	Stacy Famoso/ Patty Flotz	(632.65)	-	-	-	(632.65)
Due to HS-N Class of 2012		8069	30-51-69	Catherine VanWinkle	(317.96)	-	-	-	(317.96)
Due to HS-N Reading Olympics		8084	30-51-84	Jennifer Marmo	(857.99)	(52.35)	-	-	(910.34)
Due to HS-N Class of 2013		8085	30-51-85	Rebecca Hall/Catherine Van	(3,860.52)	-	-	-	(3,860.52)
Due to HS-N Class of 2014		8086	30-51-86	Stacey Brescancine/Milessa	(835.82)	-	-	-	(835.82)
Due to HS-N Class of 2015		8087	30-51-87	Jessica Carsen/Kelly Rambo	(1,948.08)	-	-	-	(1,948.08)
Due to HS-N Class of 2016		8088	30-51-88	Jeff Reich/Jess Curry	(2,033.24)	-	-	-	(2,033.24)
Due to HS-N Class of 2017		8089	30-51-89	John Koretski / Amilia Aguile	(4,321.36)	(966.00)	-	-	(5,287.36)
Due to HS-N Class of 2018		8090	30-51-90	Catherine Malvagno	(3,572.98)	(239.15)	429.19	-	(3,382.94)
Due to HS-N Class of 2019		8091	30-51-91	Nelson McKeithan	1,956.71	(806.00)	-	1.40	1,150.71
Due to HS-N Class of 2020		8092	30-51-92	Gloria Schulte / Miriam Steve	-	-	-	-	-
Due to All Accounts-Interest (NSF Fee)		8995	995-995		-	-	-	-	-
Due to All Accounts-Interest		8995	995-995		-	(147.05)	-	-	(147.05)
TOTAL BALANCES					(64,289.49)	(5,642.65)	1,638.36	-	(68,293.78)
PROOF					(0.00)	0.00	0.00	0.00	0.00

Bank: 80 ESSA STUDENT ACTIVITIY FUND

Check no.	Check Date	Vendor name and comment	Amount
1167	7/21/2016	JOSTENS FINAL PAYMENT ON YEARBOOK	42.72
1168	7/21/2016	MIKE SILVOY PIZZA HUT/FOOD FOR GRADUATION/BAND	159.91
1169	9/09/2016	ADAM CLARK BJ'S 5/21/16	27.97
1170	9/09/2016	EAST STROUDSBURG AREA - GENERAL FUND POCONO TRANSPORTATION/FBLA/DORNEY	3,019.00
1171	9/09/2016	RIAN POWER AC MOORE 6/9/16	26.95
1172	9/22/2016	MONROE CAREER AND TECHNICAL INSTITUTE HOMECOMING FLOWERS	33.55
1173	9/22/2016	GISELA PIEDRA T-SHIRT/FRESHMEN PREVIEW NIGHT/GRIM	47.21
1174	9/22/2016	ESMERALDA VINZON WALMART 5/21/16	258.40
1175	9/29/2016	CATHERINE M MALVAGNO T-SHIRTS	429.19
1176	9/29/2016	ORIENTAL TRADING HOMECOMING/CROWNS/DECORATION	127.69
1177	9/30/2016	WALMART COMMUNITY/GEMB WALMART/SAM'S - 9/6/16	484.77
			----- 4,657.36

End of Report - 10.28.47

East Stroudsburg Area School District									
Special Activity Fund									
Quarterly Report									
July 2016 - September 2016									
2016-2017									
	Board open/closed		Cost Center		7/1/2016	DEPOSITS	DISBURST	ADJ	9/30/2016
PNC Bank					-	-	-	-	-
ESSA Bank					236,373.89	25,120.49	(33,435.34)	494.00	228,553.04
Investments -CD-ESSA Savings/Loan					38,927.17	-	-	-	38,927.17
Accounts Receivable					-	-	-	-	-
Other Receivable					-	-	-	-	-
Due from Student Activity					(0.47)	-	-	-	(0.47)
Due From General Fund					518.55	(518.55)	-	-	-
Due to Student Activity					-	-	-	-	-
Due to Cafeteria					-	-	-	-	-
Due to General Fund					-	-	-	-	-
Due to HS-South Athletic					-	-	-	-	-
Due to Expendable Scholarship Fund					-	-	-	-	-
Other Governmental Units					-	-	-	-	-
Other Current Liabilities-O/S Checks					(771.21)	-	-	-	(771.21)
Other Current Liabilities-Tax					(28.30)	-	-	-	(28.30)
Accounts Payable					(3,862.62)	-	3,862.62	-	-
TOTAL CASH					271,157.01	24,601.94	(29,572.72)	494.00	266,680.23
					Balance				Balance
			New A/C #'s	A/C #'s	6/30/16	Deposits	Disburst	Adj.	9/30/2016
Due to Honors Reception		Jan McKeown	2904	00-00-04	(2,005.68)	-	-	-	(2,005.68)
Due to ES Edu.Foundation		Dr.William Riker	2902	00-00-02	(476.22)	-	82.50	-	(393.72)
Due to Pink Ribbon Tee Shirts		Michelle Arnold	2903	00-00-03	-	(2,237.55)	2,588.97	-	351.42
Due to Community Prog.Support		Dr. William Riker	2905	00-00-05	(28,472.34)	-	-	-	(28,472.34)
Due to Outdoor Banner Fundraiser				00-09-09	-	-	-	-	-
Due to Resica Elem		Gail Kulick	2915	10-10-10	(8,621.59)	-	-	-	(8,621.59)
Due to Resica - SGA		Taryn Fleck	2922	10-10-25	(2,507.09)	-	-	-	(2,507.09)
Due to JM Hill Elem.		Michelle Arnold	2913	10-11-11	(8,837.05)	(1,383.59)	508.00	(508.00)	(10,220.64)
Due to JM Hill K-Kids Club		Catherine Tynemouth/Theresa DeHart/Nikki Andrews		10-11-26	(328.59)	-	-	-	(328.59)
Due to Smithfield Elem		Bill Vitulli	2916	10-12-12	(8,780.16)	-	-	-	(8,780.16)
Due to Middle Smithfield		David Baker	2914	10-14-14	(8,070.84)	(88.00)	713.47	-	(7,445.37)
Due to MSE Price Chopper Fund		David Baker		10-14-21	(3,184.04)	-	16.99	-	(3,167.05)
Due to Bushkill		Deb Padavano	2911	10-16-16	(3,644.32)	(79.07)	-	-	(3,723.39)
Due to ESE		Irene Livingston	2912	10-17-17	(11,437.42)	-	-	-	(11,437.42)
Due to ESE School Wide Positive Behavior Support		Kim Riley/Rachel Hazen	2933	10-17-20	(394.61)	-	-	-	(394.61)
Due to Elementary Songfest		Linda Schaller		00-00-51	(413.02)	-	-	-	(413.02)
Due to District Interpretive Trail Project			2952	00-00-52	(5,784.47)	-	72.82	-	(5,711.65)
Due to Pepsi Account Clubs		Business office		00-00-99	-	-	-	-	-
Due to H.S. South General		Michael Catrillo	2920	30-31-18	(3,929.88)	(3,746.42)	6,321.07	-	(1,355.23)
Due to H.S. South Chorus		Dave Lantz	2921	30-31-21	(5,200.49)	-	-	-	(5,200.49)
Due EHS Varsity Football	Board Appr 9/19/2016	Ed Christian	5071	30-31-25	-	(1,000.80)	-	-	(1,000.80)
Due to H.S. South Field Trip		-----	2928	30-31-28	(2,619.14)	(450.00)	50.00	-	(3,019.14)
Due to H.S. South Trans Skills(Special Olympics)		Aimee Ellison	2930	30-31-30	(1,958.40)	-	-	-	(1,958.40)
Due to H.S. South Tech.Ed.Club		Craig Long	2932	30-31-31	(650.32)	-	-	-	(650.32)
Due to H.S. South Drama		Cindy Ippolito		30-31-37	(629.94)	-	-	-	(629.94)
Due to H.S. South Golf		Brian Kolcun	5080	30-31-41	(43.24)	-	-	-	(43.24)
Due to H.S. South Wallyball		Maury Molin		30-31-42	-	-	-	-	-
Due to H.S. South Track/Field		Barry Krammes/John Finelli		30-31-43	(4,410.69)	(600.83)	158.42	-	(4,853.10)
Due to H.S. South Special Spring Gala		Sandra Derenzis/Linda Males		30-31-45	(2,614.01)	-	-	-	(2,614.01)
Due to H.S. South Cheerleading Club		Ashley Longo/Elizabeth Sedlak		30-31-46	(2,386.64)	(3,957.50)	4,533.00	-	(1,811.14)
Due to H.S. South Musical		Katye Clogg		30-31-51	(3,837.21)	-	2,260.00	-	(1,577.21)
Due to EHS Band Uniform Fund	Board Appr 9/19/2016	Katye Clogg	2936	30-31-53	-	(3,342.00)	-	-	(3,342.00)
Due to H.S. South Chess Team		David Scott	5040	30-31-65	(1,263.82)	-	-	-	(1,263.82)
Due to H.S. South Boys Basketball		Shawn Munford		30-31-81	(5,065.28)	-	-	-	(5,065.28)
Due to H.S. South Girls Tennis		Sarah Weber	5172	30-31-82	(330.30)	-	-	-	(330.30)
Due to H.S. South Spirit Club		Jenny Bogart		30-31-83	(498.72)	-	-	-	(498.72)
Due to H.S. South Cavalier Justice Academy		Patricia Tiernan		30-31-90	(767.47)	-	-	-	(767.47)
Due to H.S. South Treasure Chest Boutique		Jay Kule		30-31-92	(101.06)	-	-	-	(101.06)
Due to H.S. South Cross Country		Steve Bybee/Barry Krammes	5050	30-31-93	(241.79)	-	-	-	(241.79)
Due to H.S. South Rifle Team		Jay Armitage	5100	30-31-94	(390.23)	(790.00)	-	-	(1,180.23)
Due to H.S. South Cavalier Softball		Steve Ruhl		30-31-95	(344.45)	-	-	-	(344.45)
Due to JTL General		Heather Piperato	2917	20-32-18	(12,785.27)	(571.51)	521.51	-	(12,835.27)
Due to JTL Memory Book		Lisa Varner		20-32-20	(12,983.31)	-	-	-	(12,983.31)
Due to JTL Spring Prod.		Jessica Bickel/John Mad	2927	20-32-27	(14,886.12)	-	-	-	(14,886.12)
Due to JTL Special Olympics		Sarah Johnson	2929	20-32-29	(7,521.28)	-	-	-	(7,521.28)
Due to JTL Student Council		Lauren Livingston	2931	20-32-31	(5,522.79)	(300.00)	434.00	-	(5,388.79)
Due to JTL After Sch Act.		Steve Schouppe		20-32-40	(1,325.35)	-	-	-	(1,325.35)
Due to JTL 7/8th Grade Band		Matt Whitney		20-32-76	(2,693.65)	(1,086.65)	15.00	14.00	(3,751.30)
Due to JTL Cheerleading Squad		Angelina Prothro		20-32-80	(943.92)	-	-	-	(943.92)
Due to JTL Pace Club		Shiela Bove		20-32-81	(794.87)	-	-	-	(794.87)

243

Due to H.S. North-Faculty		Lisa Minnichbach	2923	30-51-17	(4,102.92)	-	1,330.00	-	(2,772.92)
Due to H.S. North-General		Steve Zall	2919	30-51-18	(2,420.47)	-	-	-	(2,420.47)
Due to H.S. North-Faith Club		Lynda Miller/Tyler Dolph		30-51-19	-	-	-	-	-
Due to H.S. North-Chorus		Keith Labar	2921	30-51-21	(3,658.54)	-	-	-	(3,658.54)
Due to H.S. North-Athens & Rome 2013	Closed 11/18/14	Trish Turner		30-51-22	-	-	-	-	-
Due to H.S. North Girls Soccer	Board approved 11/16/15	Cory Gallagher	5132	30-51-23	(811.46)	-	-	-	(811.46)
Due to H.S. North-Varsity Football		Chuck Dailey	5071	30-51-25	(2,964.26)	-	1,629.25	-	(1,335.01)
Due to H.S. North-Spring Prod. (Musical)		Keith Labar	2927	30-51-27	(12,070.47)	-	-	-	(12,070.47)
Due to H.S. North-Field Trips		-----	2928	30-51-28	(5,869.04)	-	-	-	(5,869.04)
Due to H.S. North-Transitional Skills		Lisa Minnichbach	2930	30-51-30	(528.88)	-	-	-	(528.88)
Due to H.S. North-Art Club		Karen Fattonisso	2934	30-51-34	(910.06)	-	-	-	(910.06)
Due to H.S. North-Golf		Daniel Patascher	5080	30-51-41	(1,491.19)	-	-	-	(1,491.19)
Due to H.S. North TSA		Jacqueline Edelbaun/Korb/Lazows		30-51-44	(3,455.03)	-	-	-	(3,455.03)
Due to H.S. North Cheerleading	Board approved 8/19/15	Aileen Prothro / Daphne	5030	30-51-46	(1,816.82)	-	-	-	(1,816.82)
Due to H.S. North- Field Hockey Club		Denise Ammeman	5062	30-51-50	(1,118.54)	-	-	-	(1,118.54)
Due to H.S. North-Musical Performance	Closed 11/18/14	Patti Mondello/Stacey Tramutola		30-51-52	-	-	-	-	-
Due to H.S. North-Band Uniform Fund		Paul Bakner	2936	30-51-53	(1,349.66)	-	917.76	-	(431.90)
Due to H.S. North-Baseball		Matt Suarez	5021	30-51-71	(3,184.25)	-	-	-	(3,184.25)
Due to H.S. North-Boy's Soccer		Steve Starkes		30-51-72	-	-	-	-	-
Due to H.S. North-Softball	Board Appr. 2/22/16	Jamie Smith	5142	30-51-73	-	-	-	-	-
Due to H.S. North-Girls Basketball		Carly Gallagher	5012	30-51-74	(509.08)	-	570.00	-	60.92
Due to EHN-Girls Tennis		Betty Aponte	5172	30-51-82	(707.99)	-	-	-	(707.99)
Due to H.S. North-Environmental Project		Ryan Delong	2984	30-51-84	(563.44)	(500.00)	-	-	(1,063.44)
Due to H.S. North-Track & Field		Chuck Dailey		30-51-88	-	-	-	-	-
Due to H.S. North-Boys Basketball		Jonathan DeJesus		30-51-89	(586.40)	-	250.00	-	(336.40)
Due to H.S. North-Cross Country Team		Sharon Deibler	5050	30-51-90	(31.81)	-	-	-	(31.81)
Due to H.S. North Athletic Awards Committee		Chris Rossi							
		Chuck Dailey		30-51-91	(393.78)	-	-	-	(393.78)
Due to H.S. North G. Volleyball Club		Leighton Hewitt/JoAnn							
		Mellor/Barbara Mirkovic	5191	30-51-92	(174.44)	(4,014.80)	1,624.08	-	(2,565.16)
Due to H.S. North- School Store		Jessica Hopstetter	2993	30-51-93	(636.77)	(270.00)	-	-	(906.77)
Due to H.S. North Rifle Team		Joel Lowris	5100	30-51-94	(75.13)	-	-	-	(75.13)
Due to H.S. North Website Club		Stacy Susic		30-51-95	-	-	-	-	-
Due to H.S. North-Outdoor Act.Club		Ryan Delong		30-51-97	-	-	-	-	-
Due to H.S. North Portfolio Club		Karen Fattorusso		30-51-99	-	-	-	-	-
Due to Lehman -General(Principal)		Robert Dilliplane	2918	20-52-18	(1,554.82)	(64.68)	-	-	(1,619.50)
Due to Eric Jacobsen Memorial Fund-ESASD		Robert Dilliplane/Deb/ wisotsky		20-52-19	(1,905.72)	-	-	-	(1,905.72)
Due to Lehman -Memory Book		Laureen Spring	2938	20-52-20	(4,422.94)	-	2,638.38	-	(1,784.56)
Due to Lehman-French Program		Kelly Kerestur	2925	20-52-23	(154.58)	-	-	-	(154.58)
Due to Lehman-Crew Club		Hillary Beal	2924	20-52-24	(1,727.00)	-	332.50	-	(1,394.50)
Due to Lehman -Spring Prod.		Hillary Beal/Cassandra Di	2927	20-52-27	(8,807.23)	-	-	-	(8,807.23)
Due to Lehman -Field Trips		-----	2928	20-52-28	(820.90)	-	1,588.00	177.00	944.10
Due to Lehman -Student Coun.		Lisa Vitulli	2931	20-52-31	(564.86)	-	-	-	(564.86)
Due to Lehman-Cooking Club		Anna Nicoletta	2935	20-52-35	-	-	-	-	-
Due to LIS Girls Soccer	Board approved 9/20/16	Kaitlain Bastidas		20-52-71	(120.26)	-	-	-	(120.26)
Due to Lehman 7 Blue Team		Susan Harris	2976	20-52-76	(2,256.97)	-	-	-	(2,256.97)
Due to Lehman 6 Silver Team		Deatrice Lowe	2977	20-52-77	(2,476.77)	-	120.00	-	(2,356.77)
Due to Lehman 7 Silver Team		Maria Lazowski	2978	20-52-78	(2,028.95)	-	-	-	(2,028.95)
Due to Lehman 8 Silver Team		Louise Zavertnik	2979	20-52-79	(663.51)	-	164.00	(164.00)	(663.51)
Due to Lehman 6 Blue Team		Lisa Vitulli	2980	20-52-80	(1,683.81)	-	120.00	-	(1,563.81)
Due to Lehm.National Jr.Honor Society		Kendal Askins/Cynthia Pelling	2982	20-52-82	(1,459.23)	-	-	-	(1,459.23)
Due to Lehman 7/8 Black Team		Caroline Agosto	2981	20-52-83	-	-	-	-	-
Due to Lehman 8 Blue Team		Lisa Gollinge	2975	20-52-84	43.83	-	13.00	(13.00)	43.83
Due to Lehman Washington DC Trip Fund		Louise Zavertnik/Donna Leight		20-52-87	(1.19)	-	-	-	(1.19)
Due to Lehm. Reading Olympics		Pauline Leone/Christine Rogerson		20-52-88	(179.04)	-	-	-	(179.04)
Due to Unknown Deposit			2901	00-00-00	(104.00)	-	-	-	(104.00)
Due to all Accounts - NSF		-----			-	-	-	-	-
Due to Interest Un-Matured ESSA CD				00-00-00	(1,141.55)	-	-	-	(1,141.55)
Due to all Accounts - Interest				00-00-00	-	(118.54)	-	-	(118.54)
					(24,601.94)	29,572.72	(494.00)		(266,680.23)
TOTAL BALANCES		Proof			-	-	-	-	-

244

Bank: 29 ESSA SPECIAL ACTIVITY FUND

Check no.	Check Date	Vendor name and comment	Amount
1279	7/07/2016	EAST STROUDSBURG AREA - GENERAL FUND WRISTBANDS EXPRESS/ORD#6130865	95.60
1280	7/07/2016	EAST STROUDSBURG AREA - GENERAL FUND DOUBLE M.PRODUCTION/JACKETS ARTWORK	943.50
1281	7/11/2016	ESHS BASEBALL FORD DRIVE 4UR SCHOOL PAYOUT	30.00
1282	7/11/2016	ESHS BOY'S SOCCER FORD DRIVE 4UR SCHOOL PAYOUT	330.00
1283	7/11/2016	ESHS FIELD HOCKEY FORD DRIVE 4UR SCHOOL PAYOUT	200.00
1284	7/11/2016	ESHS FOOTBALL FORD DRIVE 4UR SCHOOL PAYOUT	140.00
1285	7/11/2016	ESHS GIRLS BASKETBALL FORD DRIVE 4UR SCHOOL PAYOUT	480.00
1286	7/11/2016	ESHS GIRLS SOCCER FORD DRIVE 4UR SCHOOL PAYOUTS	710.00
1287	7/11/2016	ESHS SWIMMING TEAM FORD DRIVE 4UR SCHOOL PAYOUT	120.00
1288	7/11/2016	EAST STROUDSBURG SOUTH VOLLEYBALL FORD DRIVE 4UR SCHOOL PAYOUT	60.00
1289	7/11/2016	ESHS WRESTLING FORD DRIVE 4UR SCHOOL PAYOUT	260.00
1290	7/15/2016	J.P.SPORTS TRADITIONS, INC. DEPOSIT-8/18-21/2016	1,500.00
1291	7/15/2016	ORIENTAL TRADING ORIENTATION PACKETS/STUDENT MONTH	329.89
1292	7/15/2016	DOUBLE M PRODUCTIONS T-SHIRTS	161.50
1293	7/22/2016	KELLY BARNES ATHLETIC TRAINER/7 ON 7 FOOTBALL	100.00
1294	7/22/2016	YANKEE CANDLE FUNDRAISING CANDLE FUNDRAISER	232.02
1295	8/11/2016	DR.MICHELLE JOHNSON-BJF TEAM DONATION/BLACK JAGUAR-STUDENT PROJ.	508.00
1296	8/11/2016	TAMS-WITMARK MUSIC LIBRARY, INC. ROYALTY RENTAL/"ANTHING GOES"	2,260.00
1297	8/17/2016	ALFRED MUSIC "HOLIDAY ROMANCE"SHEET MUSIC COPY	57.50
1298	8/17/2016	DOUBLE M PRODUCTIONS 35 TEE'S ESS STUDENT COUNCIL	434.00
1299	8/17/2016	EAST STROUDSBURG CAFETERIA BOARD MEETING DINNER 7/18/16	41.25
1300	8/17/2016	J.P.SPORTS TRADITIONS, INC. BALANCE ON CAMP 8/18-21/2016	3,033.00
1301	8/17/2016	LIFETOUCH NSS ACCOUNTS RECEIVABLES YEARBOOKS JOB/J3514816	2,638.38
1302	8/17/2016	ORIENTAL TRADING STUDENT OF THE MONTH REWARDS	16.99

Bank: 29 ESSA SPECIAL ACTIVITY FUND

Check no.	Check Date	Vendor name and comment	Amount
1303	8/17/2016	CYNTHIA S. PELLINGTON FLAG/STEPPING STONES/HOPSTOTCH	72.82
1304	8/26/2016	COUNTRY ROADS PIZZA 45 SUBS FOR 2016 SEASON / 10 WEEKS	1,350.00
1305	9/08/2016	ANDERSON'S STUDENT OF THE MONTH REWARDS	383.58
1306	9/08/2016	PERFORMANCE REFINEMENT FALL TOURNAMENT-BIG 64 9/17-18/16	250.00
1307	9/08/2016	PIZZARO'S PIZZA TEACHER IN-SERVICE SERVICE LUNCH	1,330.00
1308	9/08/2016	AMY POLMOUNTER TAIL GATE PARTY SUPPLIES	405.95
1309	9/08/2016	PA SCHOOL BOARDS ASSOCIATION (PSBA) ED. EDUCATION EXCELLENCE FAIR	185.00
1310	9/12/2016	SUSAN G. KOMEN FUND Dress Down Day-EHS	1,639.90
1311	9/23/2016	DORIS ALBORNOZ Allegiance Reimbursement	38.00
1312	9/23/2016	MEARCY ANN BRATHWAITE Allegiance Reimbursement	38.00
1313	9/23/2016	CAMFEL PRODUCTIONS CAMFEL'S INTERACTIE ASSEMBLY 9/8/16	895.00
1314	9/23/2016	LATANYA COLE Allegiance Reimbursement	50.00
1315	9/23/2016	COLLEGE OF PHYSICIANS OF PHILADELPHIA DEPOSIT/MUTTER MUSEUM/K.GAVIT/10/27	50.00
1316	9/23/2016	EAST MIDDLE SCHOOL SWEET SOUNDSATIONS REG/FEE 11/4/16	275.00
1317	9/23/2016	EAST STROUDSBURG CAFETERIA BOARD DINNER 8/15/16 BOARD MEETING	41.25
1318	9/23/2016	ESASD STUDENT ACTIVITY FUND REFUND CLASS 2019/DOT CART FUNDRAIS	570.00
1319	9/23/2016	EAST STROUDSBURG UNIVERSITY SCHISLER MUSEUM 10/20 (STARS) 50%DEP	120.00
1320	9/23/2016	GERTRUDE HAWK CHOCOLATES CANDY FUNDRAISER	1,584.00
1321	9/23/2016	OKSANA GRADZKI Allegiance reimbursement	38.00
1322	9/23/2016	BARBARA ANN MIRKOVIC REIMBURSEMENT FOR CONCESSION ITEMS	40.08
1323	9/23/2016	MORITZ EMBROIDERY WORKS INC. SCHOOL SPIRIT T-SHIRTS	4,107.80
1324	9/23/2016	MORITZ EMBROIDERY WORKS INC. TEE-SHIRTS/PINK RIBBON	949.07
1325	9/23/2016	THE PACKING PLACE MAILING BAND UNIFORMS/MIDWEST BAND	917.76
1326	9/23/2016	HECTOR L. RAMOS DJ FOR TAILGATE PARTY 9/9/16	200.00

Bank: 29 ESSA SPECIAL ACTIVITY FUND

Check no.	Check Date	Vendor name and comment	Amount
1327	9/23/2016	SCHUYLKILL VALLEY SPORTING GOODS TEE SHIRTS/DECORATION	279.25
1328	9/23/2016	WALMART COMMUNITY/GEMB TAILGATE/FOOD/HOTDOGS (SAM'S)	427.32
1329	9/23/2016	WALMART COMMUNITY/GEMB CROSS COUNTRY MEET/FOOD	158.42
1330	9/27/2016	EAST STROUDSBURG CAFETERIA ALLEGIANCE/LEHMAN TRIP/LUNCE PROG.	1,588.00
1331	9/27/2016	JANETTE SHANN ALLEGIANCE REFUND/HALEY SHANN	13.00
1332	9/28/2016	BIG BUG MUSIC FOLDING MUSIC STAND	15.00
1333	9/28/2016	EAST STROUDSBURG CAFETERIA 9TH GR.SOCIAL	100.00
1334	9/29/2016	EAST STROUDSBURG UNIVERSITY SCHISLER MUSEUM/BLACK HOLE 10/24/16	120.00
1335	9/29/2016	SUSAN G.KOMEN FUND CASUAL 4 CAUSE/RED RIBBON/DONATION	521.51
			----- 33,435.34

End of Report - 9.59.55

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	KF	01	02	03	04	05	06	07	08	09	10	11	12	HmRm Total
BES	All	60	57	80	73	73	81	0	0	0	0	0	0	0	424
	BES Total	60	57	80	73	73	81	0	0	0	0	0	0	0	424
EHN	All	0	0	0	0	0	0	0	0	0	256	256	270	242	1024
	EHN Total	0	0	0	0	0	0	0	0	0	256	256	270	242	1024
EHS	All	0	0	0	0	0	0	0	0	0	311	342	366	345	1364
	EHS Total	0	0	0	0	0	0	0	0	0	311	342	366	345	1364
ESE	All	114	90	111	112	131	103	0	0	0	0	0	0	0	661
	ESE Total	114	90	111	112	131	103	0	0	0	0	0	0	0	661
JMH	All	70	79	74	80	76	72	0	0	0	0	0	0	0	451
	JMH Total	70	79	74	80	76	72	0	0	0	0	0	0	0	451
JTL	All	0	0	0	0	0	0	311	304	317	0	0	0	0	932
	JTL Total	0	0	0	0	0	0	311	304	317	0	0	0	0	932
LIS	All	0	0	0	0	0	0	228	232	238	0	0	0	0	698
	LIS Total	0	0	0	0	0	0	228	232	238	0	0	0	0	698
MSE	All	77	85	97	107	99	91	0	0	0	0	0	0	0	556
	MSE Total	77	85	97	107	99	91	0	0	0	0	0	0	0	556
RES	All	71	98	84	87	100	90	0	0	0	0	0	0	0	530
	RES Total	71	98	84	87	100	90	0	0	0	0	0	0	0	530
SMI	All	47	53	63	50	47	65	0	0	0	0	0	0	0	325
	SMI Total	47	53	63	50	47	65	0	0	0	0	0	0	0	325
Total All Buildings		439	462	509	509	526	502	539	536	555	567	598	636	587	6965

NOTES:

1. {NA} indicates students not assigned to any homeroom.
2. Student homeroom assignments are based on current enrollment.