

SECTION: PUPILS  
 TITLE: ASSIGNMENT WITHIN DISTRICT  
 ADOPTED: August 19, 2002  
 REVISED: December 19, 2005  
 August 21, 2006  
 April 16, 2007  
 February 27, 2017  
 May 15, 2017  
 January 28, 2019

# EAST STROUDSBURG AREA SCHOOL DISTRICT

206. ASSIGNMENT WITHIN DISTRICT	
1. Purpose	The Board directs that the assignment of students to classes and schools within this school district shall be consistent with the educational needs and abilities of students and the best use of school district resources and facilities.
2. Authority SC 1310 Pol. 103	The Board shall determine periodically the school attendance areas of the school district and expects the students within each area to attend the designated school. In assigning students to schools within this school district, no discrimination shall occur.
3. Delegation of Responsibility	<p>The Superintendent or designee shall periodically review existing attendance areas and recommend to the Board changes that may be justified by consideration of safe student transportation and travel, convenience of access to schools, financial and administrative efficiency, and/or the effectiveness of the instructional program.</p> <p>The Superintendent or designee shall assign incoming transfer students to schools, grades, and classes that afford each student the greatest likelihood of realizing his/her educational potential and academic goals.</p> <p>The school principal or designee shall assign students in the school to appropriate grades, classes or groups, based on consideration of the needs and abilities of the student, as well as the educational program and administration of the school.</p>
4. Guidelines School Code 1310	<p>All children attending school in the school district shall attend the school defined by the attendance boundaries for the area in which they live. Exceptions may be initiated or granted by the administration following stipulated guidelines stated herein.</p> <p><b><u>Requests for Change of Assigned Elementary/Intermediate School</u></b></p> <p>All students in Grades K-8 shall attend school in the school that serves their area of legal residence. Only those students whose needs, as documented below shall be considered to attend a school district-operated elementary/intermediate school other than the school that serves the individual student's attendance area:</p> <ol style="list-style-type: none"> <li>1. The student's IEP requires an alternate placement due to programming.</li> <li>2. When the student's Chapter 15/Section 504 Administrative Team</li> </ol>



- determines that accommodations cannot be provided in the zoned school.
3. There is an official written communication from law enforcement.
  4. The student receives before and/or after-school daycare at a licensed childcare facility or at the residence of a private childcare provider zoned for another elementary/ intermediate school within the school district.

Parents'/Guardians' dissatisfaction with a school, its location, its staff, or its administration is not considered an appropriate reason for a change of school assignment

Requests for change of assigned school Grades K-8 must be in writing and directed to the Superintendent. All requests must include a statement indicating which of the specific reason(s) listed above have been met for the request along with supporting documentation.

Requests for transportation to/from a licensed childcare facility and/or private childcare provider must be completed on Form 810A (Alternate Transportation Assignment Request) and include the contact information and signature of the licensed childcare facility and/or private childcare provider.

No more than one change of school assignment will be approved for any student during any school year. It is **mandatory** that a request for a change of school assignment occurs prior to March 1 for the upcoming school year. Requests received after March 1 of the preceding school year will be denied.

Parents/Guardians who have previously experienced a change of school assignment for their child must submit a new request and Form 810A (Alternate Transportation Assignment Request) prior to March 1 for the upcoming school year.

Change of school assignment procedures and decisions will be reviewed each year. Acceptance into a school resulting from a change of school assignment does not guarantee that a student's entire K-8 school career will be spent at that school.

Attendance is an important factor regarding your child's education and in the event there is excessive absenteeism, tardiness, or late pick-ups during the school year; this permission can be rescinded and any future requests may be denied. School principals of the receiving and sending schools will review the requests for changes of school assignments into or out of their respective buildings and submit their recommendations to the Superintendent.

The final decision for approval will be based upon the Superintendent's assessment of the impact of additional students on the existing instructional program objectives, the available space at the receiving school and the impact of these changes upon the affected class sizes.

Parent/Guardians who have met the requirements listed above and received approval for a change of school assignment for their child must assume full responsibility for the transportation of their child to/from home to the licensed childcare facility or private childcare provider's residence.

**Note:**

**At the end of the school year, the student, if he/she completed the highest grade level in their current school, shall be promoted to the school servicing the attendance area where he/she lives.**

**Requests for Change of Assigned High School**

All students in Grades 9-12 shall attend school in the school that serves their area of legal residence. Only those students whose needs, as documented below shall be considered to attend a school district-operated High School other than the school that serves the individual student's attendance area:

1. The student's IEP requires an alternate placement due to programming.
2. When the student's Chapter 15/Section 504 Administrative Team determines that accommodations cannot be provided in the zoned school.
3. There is an official written communication from law enforcement.

Parents'/Guardians' dissatisfaction with a school, its location, its staff, or its administration is not considered an appropriate reason for a change of school assignment.

Requests for change of assigned school high school must be in writing and directed to the Superintendent. All requests must include a statement indicating which of the specific reason(s) listed above have been met for the request along with supporting documentation.

**Students Who Move From A Building Attendance Area, But Remain School District Residents**

A regularly enrolled student whose parent(s)/guardian(s) have moved out of the attendance area of the school that he/she has been attending may be permitted to finish the school year in that school provided that:

1. The parent(s)/guardian(s) has completed Form 202.1 Change of Address/Intradistrict Transfer, provided required proof of residency, and requests special permission for the student(s) to continue attending the current school through the end of the school year.
2. Parent(s)/guardian(s) must agree to provide all necessary transportation

through the end of the school year.

3. The student has displayed acceptable behavior and academic progress, as determined by the school principal, prior to the move.
4. The administration has granted permission for the student to remain in current school through the end of the school year.

In all cases, application must be made to the Superintendent through the school principal.

At the start of the new school year, the student will be transferred and shall attend the school defined by the attendance boundaries for the area which they have recently moved.

References:

School Code – 24 P.S. Sec. 1310, 1310.1

Board Policy – 103, 906

SECTION: PUPILS  
 TITLE: DRESS AND GROOMING  
 ADOPTED: August 19, 2002  
 REVISED: July 17, 2006  
 August 18, 2008  
 August 20, 2012  
 June 16, 2014 (eff. July 1, 2014)  
 November 17, 2014  
 April 20, 2015  
 August 17, 2015  
 July 17, 2017 (eff. July 1, 2018)  
 September 17, 2018  
 January 28, 2019

# EAST STROUDSBURG AREA SCHOOL DISTRICT

	<p style="text-align: center;">221. DRESS AND GROOMING</p> <p>1. Purpose</p> <p>The Board recognizes the right of every student to freedom of expression both in speech and the wearing of apparel as guaranteed by the U.S. Constitution and the U.S. Supreme Court.</p> <p>The Board also recognizes its paramount obligation to provide for the health, safety, and welfare of the students who attend its schools.</p> <p>The Board further recognizes its responsibility to maintain a positive learning environment in the schools under its jurisdiction and to minimize the opportunity for student distraction and/or disruption.</p> <p>The Board believes that this Dress &amp; Grooming policy will address the issues related to the health, safety, and welfare of the students attending its schools and will further aid in the maintenance of a positive learning environment and promote school pride and school spirit.</p> <p>2. Authority Title 22 Sec. 12.11 SC 1317.3</p> <p>Students may be required to wear certain types of clothing while participating in physical education classes, technical education classes, extracurricular activities, or other situations where special attire may be required to ensure the health or safety of the student.</p> <p>The Board authorizes and directs the school principal or designee to monitor student dress and grooming, and to enforce Board Policy and school rules regarding student dress and/or grooming.</p> <p>At no time, shall students dress or groom themselves in a manner which could:</p> <ol style="list-style-type: none"> <li>1. Present a hazard to the health or safety of the student or to others in the school.</li> <li>2. Materially interfere with schoolwork, create disorder, or disrupt the educational program.</li> <li>3. Cause excessive wear or damage to school property.</li> </ol>
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3. Delegation of Responsibility






4. Prevent the student from achieving educational objectives because of blocked vision or restricted movement.

The Superintendent shall develop procedures to implement this policy, which designates the building principal to monitor student dress in his/her building to ensure this Policy is enforced.

Students shall have the responsibility to keep themselves, their clothes and their hair clean.

4. Guidelines

The following standards regarding student dress and grooming shall be followed by students on **school property** during the **school day**:

STANDARD REQUIREMENTS			
Choose at least one from each column (may be any color and/or pattern):	Opaque Top with sleeves*	Non-Jean/Non-Denim Bottoms**	Footwear
			
	No gap between top and bottoms	No gap between top and bottoms	Heels - 3.5" or less (permitted in grades 6-12 only)
APPROVED SELECTIONS			
	Top	Bottom	Footwear
Girls 	Collared blouse* Collared shirt* Turtleneck Dress Tank dress w/top	Chino Slacks Dress Slacks Chino Capri pants Chino Shorts Jeggings Dress Jumper Skirt/Skort Cargo pants/shorts	Boots Espadrilles Loafers Moccasins Oxfords Sandals w/ heel strap Sling backs Sneakers
Boys 	Collared shirt* Turtleneck	Chino pants Dress pants Chino shorts Cargo pants/shorts	Boots Loafers Moccasins Oxfords Sandals w/ heel strap Sneakers

\***Tops** must cover the wearer within 3 3/8" (long side of school district-issued photo ID card length) of the base of the collar bone.

\*\***Bottoms** must cover the wearer within 2" (short side of school district-issued photo ID card) of the top of the knee.

Title 22  
Sec. 12.11  
Pol. 806

Clothing shall not have frayed edges or holes in the fabric.

Leggings/tights may be worn under skirts or dresses that meet the length requirement.

Sweaters, sweatshirts, scarves, belts, and other accessories may be worn in addition to tops, bottoms and footwear listed above.

Headwear shall not be worn in the school building, including but not limited to caps, hats, hoods, scarves, bandanas, hair nets, sweatbands or do-rags. Hair accessories and headbands may be worn.

Sunglasses and non-prescription glasses are not permitted.

Outerwear (i.e.: coats, jackets, parkas, gloves) shall not be worn indoors during the school day, excluding when traveling to or from one's locker or homeroom when entering or exiting the building.

School district issued photo identification shall be on one's person, or on a lanyard, at all times and shall be produced when requested by district staff upon entrance into school activities or at any time when a student's identity is in question.

Exceptions/Exclusions to Approved Selections

1. As required by an eligible student's Individualized Education Plan;
2. As required by a Chapter 15 - Section 504 Service Agreement;
3. As required by one's religious order as evidenced in writing by an official thereof;
4. As required for participation in school sponsored activities/athletics and/or physical education classes as set forth in the Code of Student Conduct;
5. Official school district licensed, approved school activity/ organization, college/university, and/or United States military apparel worn visibly to promote the organization/activity.

Exceptions/Exclusions remain subject to Standard Requirements.

Definitions

chino: A non-denim, cotton and/or polyester fabric.

school property: (see Pennsylvania School Code)

school day: (see Policies 803 and 804)



Pol. 218.3	<p>School district officials will not make school-wide policies limiting the length or style of hair, but they may require changes in either style or length on an individual basis if they can demonstrate that a student's hairstyle is a health and/or safety hazard and/or disruptive to the educational process.</p> <p><u>Casual for a Cause</u></p> <p>No more than two (2) Fridays per month may be designated as Casual for a Cause by the building/district administrator. Students who choose to participate will have the opportunity to dress in alternate attire specified by administration in exchange for a contribution to a designated charity/cause and/or by redeeming earned Positive Behavior Award Points/Coupons.</p> <p>Written requests to conduct Casual for a Cause in excess of the above must be submitted to the Superintendent for approval.</p> <p><u>Transfer Students</u></p> <p>Upon enrollment in the East Stroudsburg Area School District, new students will be granted a grace period of one week before being required to conform to the dress policy, but dress must comply with the spirit and intent of this Policy.</p> <p><u>Disciplinary Consequences</u></p> <p>Students violating this policy shall be subject to disciplinary consequences as outlined in the Code of Student Conduct, and/or Policy 218.3, as applicable.</p> <p>A student may change from non-compliant clothing to compliant clothing provided by the school, when available.</p> <p>A dress code is a dynamic document. Administrative discretion may be used to determine appropriate attire in the school setting. Students and parents/guardians shall be notified of any change in policy. Solutions to situations not specifically covered herein are the responsibility of building-level administrators.</p> <p>Appropriate decisions will be made based on the Board policy. Students and parents/guardians are expected to exercise careful judgment in the selection of appropriate attire for school.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 1317.3 State Board of Education Regulations – 22 PA code Sec. 12.11 Board Policy – 218.3, 806</p>
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331. JOB RELATED EXPENSES - Pg. 2

3. Travel shall be by the most direct and economical route.
4. For official travel by other than automobile, the school district shall arrange the advance purchase of transportation tickets.
5. In all instances of travel and job related expense reimbursement, full itemization with receipts attached shall be required.
6. Expenses shall be limited to a designated rate per day for meals. (See 331AR for designated reimbursable rates.)
7. The school district is authorized to allow exceptions to this designated meal allowance based on the location of the educational conference.

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# EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: STUDENT ACTIVITY FUNDS

ADOPTED: August 19, 2002

REVISED: January 28, 2019

618. STUDENT ACTIVITY FUNDS	
1. Purpose	The Board is responsible for adopting and enforcing reasonable policy and rules regarding the management, supervision, control and prohibition of student activities, including raising and disbursing funds.
2. Definition	For purposes of this policy, <b>student activity funds</b> shall include the funds of Board-approved student groups. Student activity funds shall be raised by students and expended for purposes related to the activity, with student participation in the decision making process regarding these areas.
3. Authority SC 511	Student activity funds are not part of the school district's general fund but must be annually approved by the Board. The Board adopts this policy to ensure proper supervision of student activity funds under the school district's responsibility.
4. Delegation of Responsibility  Pol. 811	<p>The Superintendent or designee is responsible for developing and implementing administrative procedures governing student activity funds.</p> <p>The school principal is responsible for working with students and advisors, implementing policies and procedures, and maintaining fiscal records. The Chief Financial Officer shall serve as custodian of the funds and shall countersign all checks drawn upon them. Business office personnel who are responsible for student activity funds shall be bonded.</p> <p>Activity advisors are responsible for working with students in assigned activities and ensuring compliance with policy and procedures by the student organization.</p> <p>The organization's student treasurer and faculty advisor are responsible for maintaining records of all funds collected and disbursed and submitting required reports to the Board.</p>
5. Guidelines	Each student activity covered by this policy must be recognized and budgeted by the student organization before funds can be collected or disbursed in the name of the group.

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<p>SC 440.1, 623</p>	<p>All student activities shall be on a self-sustaining basis, except for situations approved by the Board.</p> <p>Funds of any student body organization may be deposited or invested in banks whose accounts are insured by FDIC or investment certificates or withdrawable shares in state-chartered savings and loan associations doing business in-state and insured by FDIC or FSLIC.</p> <p>All funds collected by student organizations shall be deposited in a student activities fund in a bank designated by the Board.</p> <p>No school sponsored student organization is permitted to establish an account separate from the student activities fund.</p> <p>Funds collected shall be turned in to the custodian of the fund before the end of each school day, and they shall be safeguarded until deposited as soon as possible.</p>
<p>SC 511</p>	<p>Records shall be maintained of the receipt and disbursement of all funds in designated accounts, according to the bylaws of the activity involved.</p> <p>Disbursements from such funds shall be made only by check upon the request of the authorized advisor and the approval of the fund custodian. Disbursements shall be supported by invoices or verified documentation.</p> <p>All check requests shall be signed by the student treasurer, advisor, and principal to approve such disbursements.</p>
<p>SC 511</p>	<p>Contracts for materials or supplies, whether on purchase or rental, shall be in accordance with bidding requirements and may be made for a one-year period.</p> <p>All funds shall be of an exchange nature, and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.</p>
<p>SC 511</p>	<p>All funds accumulated in the name of a specific activity must be closed out annually, and any residual funds shall revert to the same group for the following school year.</p>
<p>SC 511</p>	<p>A financial report of the condition of each student activity fund shall be submitted to the Board quarterly.</p>
<p>Pol. 619</p>	<p>The student activity fund shall be audited annually during the school district's established audit.</p>

<p>School Code 440.1, 511, 623</p> <p>Board Policy 619, 811</p>	<p><u>Graduating Classes/Inactive Accounts</u></p> <p>All graduating classes, after payment of all financial obligations and prior to graduation, shall make a commitment for distribution of the funds remaining in the class account to school activities of the class's choosing, such as a senior gift or scholarship fund.</p> <p>Funds may not be disbursed or set aside for future obligations, such as class reunions.</p> <p>When funds in a specific account remain unused or uncommitted for one (1) year or more, they shall be transferred to the appropriate general building activity account for proper school-related purposes.</p>
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# EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: SPECIAL ACTIVITY FUNDS

ADOPTED: November 17, 2003

REVISED: January 28, 2019

618.1 SPECIAL ACTIVITY FUNDS	
1. Purpose	The Board is responsible for adopting and enforcing reasonable policy and rules regarding the management, supervision, control and prohibition of special activities, including raising and disbursing funds.
2. Definition	For purposes of this policy, <b>special activity funds</b> shall include the funds of Board-approved student groups. Student activity funds shall be raised by these groups and expended for purposes related to the activity.
3. Authority SC 511	Special activity funds are not part of the school district's general fund but must be annually approved by the Board. The Board adopts this policy to ensure proper supervision of special activity funds under the school district's responsibility.
4. Delegation of Responsibility  Pol. 811	<p>The Superintendent or designee is responsible for developing and implementing administrative procedures governing special activity funds.</p> <p>The school principal is responsible for working with advisors, implementing policies and procedures, and maintaining fiscal records. The Chief Financial Officer shall serve as custodian of the funds and shall countersign all checks drawn upon them. Business office personnel who are responsible for special activity funds shall be bonded.</p> <p>Activity advisors are responsible for ensuring compliance with policy and procedures by the special organization.</p> <p>The organization's treasurer/advisor are responsible for maintaining separate records of all funds collected and disbursed.</p>
5. Guidelines	<p>Each special activity covered by this policy must be recognized and budgeted by the organization before funds can be collected or disbursed in the name of the group.</p> <p>All special activities shall be on a self-sustaining basis, except for situations approved by the Board.</p>

<p>SC 440.1, 623</p>	<p>Funds of any special activity organization may be deposited or invested in banks whose accounts are insured by FDIC or investment certificates or withdrawable shares in state-chartered savings and loan associations doing business in-state and insured by FDIC or FSLIC.</p> <p>All funds collected by special activity organizations shall be deposited in a special activities fund in a bank designated by the Board.</p> <p>No school sponsored special activity organization is permitted to establish an account separate from the special activities fund.</p> <p>Funds collected shall be turned in to the custodian of the fund before the end of each school day, and they shall be safeguarded until deposited as soon as possible.</p>
<p>SC 511</p>	<p>Records shall be maintained of the receipt and disbursement of all funds in designated accounts, according to the bylaws of the activity involved.</p> <p>Disbursements from such funds shall be made only by check upon the request of the authorized advisor and the approval of the fund custodian. Disbursements shall be supported by invoices or verified documentation.</p> <p>All check requests shall be signed by the advisor and principal to approve such disbursements.</p>
<p>SC 511</p>	<p>Contracts for materials or supplies, whether on purchase or rental, shall be in accordance with bidding requirements and may be made for a one-year period.</p> <p>All funds shall be of an exchange nature, and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.</p>
<p>SC 511</p>	<p>All funds accumulated in the name of a specific activity must be closed out annually, and any residual funds shall revert to the same group for the following school year.</p>
<p>SC 511</p>	<p>A financial report of the condition of each special activity fund shall be submitted to the Board quarterly.</p>
<p>Pol. 619</p>	<p>The special activity fund shall be audited annually during the school district's established audit.</p>

<p>School Code 440.1, 511, 623</p> <p>Board Policy 619, 811</p>	<p><u>Inactive Accounts</u></p> <p>When funds in a specific account remain unused or uncommitted for one (1) year or more, they shall be transferred to the appropriate general building activity account for proper school-related purposes.</p>
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# EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: COMMUNITY

TITLE: CROWDFUNDING

ADOPTED: January 28, 2019

REVISED:

929.1-CROWDFUNDING	
1. Purpose	<p><b><u>Introduction</u></b></p> <p>The Board of School Directors recognizes that crowdfunding campaigns have become an increasingly popular method by which teachers and organizations can procure funding for specific projects and/or programs. The revenue-raising potential that crowdfunding campaigns may provide may be a benefit for District programs and classrooms. The District further recognizes, however, that unregulated employee use of crowdfunding campaigns on behalf of the District can subject both the District and employees to significant potential legal liability.</p> <p>The purpose of this policy is to effectively regulate and establish parameters for use of crowdfunding campaigns for District purposes, on behalf of the District, or for the purpose of supplementing District programs.</p>
2. Definitions	<p><b>Campaign</b>, for the purposes of this policy, is a fundraising effort designed to raise funds to meet an advertised goal or need.</p> <p><b>Crowdfunding</b>, for the purposes of this policy, is the practice of funding a project or venture by raising monetary contributions, typically via the Internet, for a particular purpose or cause.</p> <p><b>Eligible Organizations</b>, for purposes of this policy, include any school-sponsored student organization that has been formally recognized/approved by the Board and granted permission to engage in crowdfunding on behalf of the District, subject to the requirements of this policy. District-affiliated organizations including, but not limited to, parent/teacher organizations and booster groups for the East Stroudsburg School District are not subject to the requirements of this policy.</p>
3. Delegation of Responsibility	<p>The Superintendent or designee shall ensure that procedures and guidelines are in place to monitor all crowdfunding requests. The Superintendent or designee shall disseminate and explain information to building administration and post information on the District website. Building administration will be responsible for forwarding all information to his/her staff and eligible organizations.</p>

<p>4. Guidelines</p>	<p><b><u>Prohibition on Unapproved Crowdfunding on Behalf of the District</u></b></p> <p>District employees, including coaches and activity sponsors, may not engage in crowdfunding campaigns related to their roles or duties as a District employee or otherwise benefiting the District, including District programs, initiatives, mission, students, or staff without prior written authorization from the Superintendent or designee.</p> <p>Approved crowdfunding campaigns must operate in compliance with all laws and all other Board Policies and Administrative Guidelines.</p> <p>Only employees and/or eligible organizations with written approval from the District pursuant to this policy are permitted to utilize crowdfunding campaigns for District purposes or programs. Groups, clubs, and/or organizations that have not been granted formal recognition/approval by the Superintendent or designee may not be granted permission to engage in crowdfunding campaigns on behalf of the District.</p> <p>Employees and/or eligible organizations that have not obtained written approval pursuant to this policy may not solicit funds or items on behalf of the District on a crowdfunding website; give the appearance of soliciting funds or items on behalf of the District on a crowdfunding website; use the District's name, logo, mascot, or other identifying information in a crowdfunding post; or link to or reference any of the District's websites, social media sites, or other site, platform or account associated with the District.</p> <p>Absent written approval by the Superintendent or designee of a crowdfunding project pursuant to this policy, employees are prohibited from identifying on a crowdfunding site that they are an employee of the District, if such identification may lead a reasonable reader to infer from the crowdfunding post that the funds designated will be utilized by or within the District or for a District program. Employees may not utilize their District email address for any crowdfunding campaigns, unless the campaign has been approved by the District.</p> <p><b><u>Procedures</u></b></p> <p>Employees and eligible organizations wishing to utilize crowdfunding for District purposes or programs are required to obtain written permission for doing so by submitting a pre-approval request form, consistent with the requirements of this policy, to building administration. Written permission must be received before proceeding with any crowdfunding efforts.</p> <p>It shall be the responsibility of Superintendent or designee to approve all crowdfunding requests. The pre-approval request form shall be available in school offices and/or on the District's website. Crowdfunding requests that are incomplete, not submitted in writing, and/or that do not meet the requirements of this policy shall</p>
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not be considered for approval.

Any employee/eligible organization must submit a written request for approval of a crowdfunding project. The written request for approval must be provided directly to building administration, as applicable, via the designated approval form and must contain the following:

- a. The name, job title, school, and email address of the requester, or, if the applicant is an eligible organization, the names of and contact information for two members of the eligible organization who shall be responsible for overseeing the crowdfunding campaign;
- b. The crowdfunding website or physical location (site) to be used;
- c. The items being requested and/or the amount of funds targeted to be raised;
- d. The classroom, program, and/or activity to be benefited;
- e. The exact language that will be included in the post/advertising for the crowdfunding campaign; and
- f. The start and projected end dates of the post/advertising.

**Crowdfunding requests shall not be approved unless they meet the following conditions:**

- a. Crowdfunding campaigns must meet the requirements set forth in this policy, including obtaining written approval and posting on a District-approved crowdfunding site;
- b. Where crowdfunding proceeds are in the form of funds, such funds must be sent to building administration, as applicable, who shall ensure the appropriate accounting and holding of such funds until they are used for their stated purpose;
- c. Funds for crowdfunding, rather than items are preferred. Where items are received from a crowdfunding project instead of monetary funds, all items become the District's property and must be delivered directly to the building administration of the building in which they will be used;
- d. All crowdfunding campaigns involving classroom materials, projects or resources must be consistent with the District-approved curriculum;
- e. Before building administration accepts technology related items, the building



administration is responsible to confirm acceptability with the Director of Technology.

- f. All crowdfunding campaigns, including the solicitation of donations, online posting, selection of items, and/or use of funds must be consistent with all applicable laws and board policies; and
- g. All crowdfunding campaigns must have specific, pre-determined beginning and ending dates.

**Crowdfunding Projects SHALL NOT:**

- a. Disparage the District or any of its buildings, programs, students, or employees or paint the District or any of its employees, students, or programs in a negative light;
- b. Include pictures of District students in the crowdfunding post or on the posting individual's home or biography page on the crowdfunding site;
- c. Include identifying information of any District student on the crowdfunding site;
- d. Be used for personal gain of any individual other than the District-related benefits associated with the campaign's purpose;
- e. Result in funds and/or items being provided/delivered directly to the individual who requested the funds;
- f. Solicit funds for items or projects that are religious or political in nature or that have a religious or political purpose;
- g. Violate Title IX or any other applicable state or federal law;
- h. Be contingent on additional District spending or require "matching" funds from the District or another organization;
- i. Request food items that do not meet the "smart snacks" standards of the USDA regulations for school nutrition; or
- j. Contain language that suggests or states that an item or items for which the donations are being sought are required for or otherwise integral to a student's special education program, necessary for a student to achieve his/her IEP goals, or necessary to ensure participation of a student or students with disabilities in school or any program offered by the District.

**Designation of Approved Crowdfunding Sites**

All crowdfunding sites that are approved by the District must meet all of the following requirements:

- a. The site must be operated by a legitimate corporation or limited liability company with no significant history of fraud, unlawful activity, financial mismanagement, or other misconduct.
- b. The site must have a policy that requires all funds raised by an individual on behalf of the school to go directly to the school, not the individual who posted/advertised the fundraising request.

To the extent that no crowdfunding sites available meet all of the requirements above, the District shall not approve requests for crowdfunding.

Sites designed for crowdfunding by schools and/or educators shall be given preference, if they meet the requirements of this section.

**Additional Requirements and Regulations**

Where a crowdfunding campaign requires the electronic transfer of funds, building administration in consultation with the Chief Financial Officer shall ensure that such transfer is made properly and in accordance with acceptable standards of practice. Where such transfer cannot be properly achieved, the campaign will not be approved.

The District reserves the right to refuse funds that have been raised through an approved crowdfunding campaign if it discovers that the project violated this policy or was in violation of the crowdfunding site's requirements, policies, and/or regulations.

The District reserves the right to terminate any pre-approved crowdfunding campaign for any reason or withhold approval for any crowdfunding campaign project for any reason.

Items obtained through crowdfunding must fulfill the purpose of the approved crowdfunding campaign.

The Chief Financial Officer shall be promptly notified of any unused funds and determine the appropriate way to expend or return the unused funds.

It shall be the responsibility of the individual whose crowdfunding campaign is approved by the Superintendent or designee to ensure that all applicable laws and

	<p>rules, including rules and requirements established by the crowdfunding site, are followed.</p>
--	--

	<p>All items/materials obtained through District-approved crowdfunding are the property of the District. While preference shall be given for the items/materials to be used and maintained by the employee who originally obtained them through crowdfunding (where applicable), the District reserves the right to transfer such items/materials to another classroom and/or teacher, where necessary.</p>
--	---

# Transportation Department



Home Students Trips Field Trips Reports Options

<b>Field Trip: 04996</b>	
Main Notes Documents History	
*-Required Fields	
Requested:	12/14/18 14:07 PM By: Bogart, Jenny
Status:	Level 2 - Request Approved
Change To:	[Select New Status]
Comments:	<div style="border: 1px solid black; height: 40px;"></div>
* Field Trip Name:	DECA States
* School:	E Stroudsburg HS - S / EHS
* Department:	HSS
* Activity:	DECA
<b>Contact</b>	
* Contact:	Jenny Bogart
* Phone:	5704248471 *Phone Ext: 20118
* Email:	jenny-bogart@esasd.net
<b>Departure</b>	
* Depart Date:	2/19/2019 * Time: 09:00 AM
* Return Date:	2/22/2019 * Time: 05:00 PM
Departure:	E Stroudsburg HS - S / EHS
Notes:	Students will have luggage and materials for competing at States. The amount of students now is an estimate. Will have final count asap. We are requesting George Rothwell and Jim Kelly as drivers and chaperones. Last year we kept the bus with us, would like to do that again.
<b>Destination</b>	
* Destination:	Hershey Lodge/Convention Center (325 University Drive Hershey)
* Street:	325 University Drive
* City:	Hershey
* State:	Pa * Zip: 17033
Contact:	
Title:	
Phone:	717-533-3311 Phone Ext:
Fax:	
Email:	
Notes:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Directions</b>	
Directions:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Trip Details</b>	
* Equipment:	SCHOOL BUS
Classification:	EHS

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* Number of Students:	<input type="text" value="95"/>	* Number of Adults:	<input type="text" value="4"/>
Number of Wheel Chairs:	<input type="text" value="0"/>	* Number of Vehicles:	<input type="text" value="3"/>
* Estimated Miles:	<input type="text" value="268"/>	* Estimated Cost:	<input type="text" value="795"/>
* Estimated Hours:	<input type="text" value="6"/>		

**Invoicing Information:**

* Code (Department/Activity)	Amount (\$)	PO	Invoice Date	Payment Date
EHS STUDENT ACTIVITY FUND (HSS/HS South )	<input type="text" value="0.00"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
[Select One]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rows: 1	Total: 0.00			

<a href="#">Delete Request</a>	<a href="#">*Map It!</a>	<a href="#">Cancel/Return to List</a>	<a href="#">Save</a>
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# Transportation Department



Home Students Trips Field Trips Reports Options

<b>Field Trip: 05042</b>	
Main Notes Documents History	
<p>*-Required Fields                  *-All trips must be requested at least 20 full school day(s) in advance. (Next valid date 2/8/2019)</p>	
Requested:	<b>01/02/19 09:32 AM By: Korb, Michael</b>
Status:	<input checked="" type="radio"/> Level 3 - Request Approved
Change To:	[Select New Status]
Comments:	<div style="border: 1px solid black; height: 40px;"></div>
* Field Trip Name:	TSA Seven Springs State Competition
* School:	E Stroudsburg HS - N / EHN
* Department:	HSN
* Activity:	HS North
<b>Contact</b>	
* Contact:	michael korb
* Phone:	5705884420 *Phone Ext: 19112
* Email:	michael-korb@esasd.net
<b>Departure</b>	
* Depart Date:	4/10/2019 * Time: 08:30 AM
* Return Date:	4/13/2019 * Time: 07:30 PM
Departure:	E Stroudsburg HS - N / EHN
Notes:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Destination</b>	
* Destination:	seven springs mountain resort
* Street:	777 water wheel drive
* City:	champion
* State:	PA * Zip: 15622
Contact:	michael korb
Title:	tsa advisor
Phone:	5703524941 Phone Ext:
Fax:	
Email:	michael-korb@esasd.net
Notes:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Directions</b>	
Directions:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Trip Details</b>	
* Equipment:	CHARTER BUS
Classification:	

75



# Transportation Department



Home > Students > Trips > Field Trips > Reports > Options

<b>Field Trip: 04940</b>	
Main Notes Documents History	
<p>*-Required Fields                  *-All trips must be requested at least 20 full school day(s) in advance. (Next valid date 2/8/2019)</p>	
Requested:	<b>12/05/18 10:20 AM By: Kutteroff, Catherine</b>
Status:	<input checked="" type="radio"/> Level 3 - Request Approved
Change To:	[Select New Status]
Comments:	<div style="border: 1px solid black; height: 40px;"></div>
* Field Trip Name:	Grade 4 Harrisburg Field Trip
* School:	JM Hill Elem / JMH
* Department:	JMH
* Activity:	JM Hill
<b>Contact</b>	
* Contact:	Catherine Kutteroff
* Phone:	570-424-8073 *Phone Ext: 13211
* Email:	catherine-kutteroff@esasd.net
<b>Departure</b>	
* Depart Date:	5/7/2019 * Time: 08:45 AM
* Return Date:	5/7/2019 * Time: 06:00 PM
Departure:	JM Hill Elem / JMH
Notes:	We will be leaving from and returning to JM Hill Elementary School.
<b>Destination</b>	
* Destination:	PA State Capitol (N Third Street Harrisburg)
* Street:	N Third Street
* City:	Harrisburg
* State:	Pa * Zip: 17101
Contact:	
Title:	
Phone:	800-868-7672 Phone Ext:
Fax:	
Email:	
Notes:	We will be touring the Pennsylvania State Capitol with a stop at Hershey's Chocolate World on the way back to JM Hill.
<b>Directions</b>	
Directions:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Trip Details</b>	
* Equipment:	CHARTER BUS
Classification:	

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# Transportation Department



Home Students Trips Field Trips Reports Options

**Field Trip: 04960**

Main Notes Documents History

\*-Required Fields

Requested: **12/11/18 07:41 AM By: Labar, Keith**

Status:

Change To: [Select New Status]

Comments:

---

\* Field Trip Name:

\* School:

\* Department:

\* Activity:

**Contact**

\* Contact:

\* Phone:  \*Phone Ext:

\* Email:

**Departure**

\* Depart Date:  \* Time:

\* Return Date:  \* Time:

Departure: [Select One]

Notes:

**Destination**

\* Destination:

\* Street:

\* City:

\* State:  \* Zip:

Contact:

Title:

Phone:  Phone Ext:

Fax:

Email:

Notes:

**Directions**

Directions:

**Trip Details**

\* Equipment:

Classification: [Select One]

79

\* Number of Students:

\* Number of Wheel Chairs:

\* Estimated Miles:

\* Estimated Hours:

\* Number of Adults:

\* Number of Vehicles:

\* Estimated Cost:

**Invoicing Information:**

* Code (Department/Activity)	Amount (\$)	PO	Invoice Date	Payment Date
10-3210-513-000-30-819-121-000-0000 ( / )	<input type="text" value="95.00"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10-3210-513-000-30-820-121-000-0000 (HSS/HS South )	<input type="text" value="95.00"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
[Select One]	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rows: 2		Total: 190.00		

Delete Request

\*Map It!

Cancel/Return to List

Save

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# Transportation Department



Home Students Trips Field Trips Reports Options

<b>Field Trip: 05043</b>	
Main Notes Documents History	
<p>*-Required Fields                  *-All trips must be requested at least 20 full school day(s) in advance. (Next valid date 2/8/2019)</p>	
Requested:	<b>01/02/19 09:38 AM By: Odonnell, Paul</b>
Status:	<input checked="" type="radio"/> Level 3 - Request Approved
Change To:	[Select New Status]
Comments:	<div style="border: 1px solid black; height: 40px;"></div>
* Field Trip Name:	2019 seaperch competition
* School:	E Stroudsburg HS - N / EHN
* Department:	HSN
* Activity:	HS North
<b>Contact</b>	
* Contact:	Paul O'Donnell
* Phone:	5705884420 *Phone Ext: 19111
* Email:	paul-odonnell@esasd.net
<b>Departure</b>	
* Depart Date:	3/9/2019 * Time: 05:30 AM
* Return Date:	3/9/2019 * Time: 06:30 PM
Departure:	E Stroudsburg HS - N / EHN
Notes:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Destination</b>	
* Destination:	Temple University (1801 North Broad Street Philadelphia)
* Street:	1801 North Broad Street
* City:	Philadelphia
* State:	Pa * Zip: 19122
Contact:	
Title:	
Phone:	215-204-7405 Phone Ext:
Fax:	
Email:	
Notes:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Directions</b>	
Directions:	<div style="border: 1px solid black; height: 40px;"></div>
<b>Trip Details</b>	
* Equipment:	CHARTER BUS
Classification:	

81



# Transportation Department



Home Students Trips Field Trips Reports Options

**Field Trip: 04909**

Main Notes Documents History

\*-Required Fields

Requested: **11/29/18 15:23 PM By: Bogart, Jenny**

Status:  Level 2 - Request Approved

Change To: [Select New Status]

Comments:

---

\* Field Trip Name:

\* School:

\* Department:

\* Activity:

**Contact**

\* Contact:

\* Phone:  \*Phone Ext:

\* Email:

**Departure**

\* Depart Date:  \* Time:

\* Return Date:  \* Time:

Departure:

Notes:

**Destination**

\* Destination:

\* Street:

\* City:

\* State:  \* Zip:

Contact:

Title:

Phone:  Phone Ext:

Fax:

Email:

Notes:

**Directions**

Directions:

**Trip Details**

\* Equipment:

Classification:

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## Procurement Summary Sheet - Curriculum and Instruction - Dr. Bradley

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

- 3,000 CALIFONE SWITCHABLE STEREO/MONO HEADPHONES WIRED

#### Why:

- Online personalized learning programs at the elementary level contain sounds.
- Some online assessments also have sound features.
- Discovery Education gives students access to an online digital library with a variety of multimedia materials.

#### Need:

- To supply each elementary students with headphones so the sounds from these various learning programs and assessments will not be distracting to other students in the various class.

#### Suggested replacement:

### B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts.

- SHI - \$26,250.00
- COMPUTER DISCOUNT WAREHOUSE - \$33,036.00
- SCHOOL SPECIALITY - \$30,534.00

### C. Procurement Method:

- QUOTES

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

- YES
- Fund 10
- Account 10-1110-610-000-10-000-004-000-0600

### E. Selection of winning proposal

- Was the lowest price selected? If not, explain why and the process of selecting the vendor. YES IT WAS - SHI

### F. Other





Pricing Proposal  
Quotation #: 16459220  
Created On: 1/2/2019  
Valid Until: 2/28/2019

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**East Stroudsburg Area School District**

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**Account Executive**

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

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

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 CALIFONE SWITCHABLE STEREO/MONO HEADPHONES WIRED Ergoguy's - Part#: 3068AV Contract Name: National IPA - IT Solutions & Services Contract #: 2018011-02 Note: In Stock - Free Shipping!	3000	\$8.75	\$26,250.00
		Total	\$26,250.00

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**Additional Comments**

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Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date listed above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional information including Hardware, Software and Services Contracts, please contact an SHI Inside Sales Representative at (888) 744-4084.

SHI International Corp. is 100% Minority Owned, Woman Owned Business.  
TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

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*The Products offered under this proposal are resold in accordance with the SHI Online Customer Resale Terms and Conditions, unless a separate resale agreement exists between SHI and the Customer.*



**School  
Specialty**

P.O. Box 8030  
APPLETON WI 54912-8030

Send Orders & Correspondence to:  
SCHOOL SPECIALTY  
PO BOX 1579  
APPLETON WI 54912-1579  
Toll Free Phone: (888) 388-3224  
Toll Free Fax: (888) 388-6344  
Corporate FID# 39-0971239

**Quote**

Quote Number: 7789395586 (Ver. 1) Page 1 of 1  
Quote Effective Date: 02-Jan-2019  
Quote Expiration Date: 02-Apr-2019 Currency: USD  
Customer Number: 261651  
PO Number:

Ship To: EAST STROUDSBURG AREA SCHOOL DIST  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

Bill To: EAST STROUDSBURG AREA SCHOOL DIST  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

Quantity	UOM	Quoted Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
The following item(s) will ship to:							
300	EA	1544150	1544150	EAST STROUDSBURG AREA SCHOOL DIST 50 VINE ST EAST STROUDSBURG PA 18301-2150  CALIFONE SWITCHABLE MONO/STEREO HEADPHONES 10 PACK - NO CASE - BLACK - 3.5MM W/ 1/4 ADAPTER - 3068AV-10L	126.95	101.78	30,534.00
						Taxes:	\$0.00
						Shipping/Handling:	\$0.00
						Total:	\$30,534.00

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# QUOTE CONFIRMATION



DEAR KELLI ONEY,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
KHGP745	12/11/2018	KHGP745	1007825	\$33,036.00

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<b>Califone Classroom Pack 3068AV-10L - headphones</b> Mfg. Part#: 3068AV-10L UNSPSC: 52161514 *10 pack Contract: COSTARS 3 IT Hardware Contract (COSTARS-003-32)	300	3126460	\$110.12	\$33,036.00

<b>PURCHASER BILLING INFO</b>  <b>Billing Address:</b> EAST STROUDSBURG AREA SCHOOL DIST. ATTN: ACCTS PAYABLE 50 VINE ST EAST STROUDSBURG, PA 18301-2150 <b>Phone:</b> (570) 424-8505 <b>Payment Terms:</b> NET 30 Days-Govt/Ed	<b>SUBTOTAL</b>	\$33,036.00
	<b>SHIPPING</b>	\$0.00
	<b>SALES TAX</b>	\$0.00
	<b>GRAND TOTAL</b>	\$33,036.00
<b>DELIVER TO</b>  <b>Shipping Address:</b> EAST STROUDSBURG AREA SCHOOL DIST. KELLI ONEY 50 VINE ST EAST STROUDSBURG, PA 18301-2150 <b>Phone:</b> (570) 424-8505 <b>Shipping Method:</b> DROP SHIP-COMMON CARRIER	<b>Please remit payments to:</b>  CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	

Need Assistance? CDW•G SALES CONTACT INFORMATION		
	Mike Patka	(866) 613-1172   mp@cdw.com

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdw.com/content/terms-conditions/product-sales.aspx>  
 For more information, contact a CDW account manager

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THE BRIGHTEST IDEAS IN WHITEBOARDS

### Everase Corporation

90 Industrial Drive  
Lyland, PA 18974  
Phone: (800) 494-5677  
Fax: (215) 323-4135  
orders@everase.com

### QUOTE

DATE: 11/2/2018  
QUOTE # 10597

To:  
Craig Reichl  
J T Lambert Intermediate School  
2000 Milford Rd  
East Stroudsburg, PA 18301-8549  
Phone: 570-424-8430  
Email: craig-reichl@esasd.net

Salesperson	Ship via	Price Good Thru	Terms
Mike Reid	Installed	1/1/2019	Net 30 days

Quantity	Description	Unit Price	Discount	Discounted Unit Price	UOM	Amount
583.00	Turnkey installation of Everase Dry Erase High Gloss Resurfacing Material, 50" high  AA11NA-I	\$ 25.00	8	\$ 23.00	LF	\$ 13,409.00
<b>COSTAR Information;</b> <b>Contract # 004-082;</b> <b>Vendor # 381-779;</b> <b>Vendor Name - Everase Corporation</b>						
<b>TOTAL</b>						<b>\$ 13,409.00</b>

**Terms and Conditions:**

- 1) This price quote is only valid if all line items are purchased under one purchase order.
- 2) Attached is a list of classrooms included in this price quote for your reference.
- 3) Our installation terms & conditions and 10 year warranty are attached.
- 4) Please forward your purchase order to orders@everase.com or fax # 215-323-4135.
- 5) All prices are in U.S. dollars.
- 6) Buyer is responsible to pay any necessary sales and/or county sales and use tax as required by law.



# QUOTE

DATE: 11/2/2018  
 QUOTE # 10597

Room Numbers Included in Price Quote

AA11NA-I

Floor	Room#	Bd 1	Bd 2	Bd 3	Comments
3	326	16			board is magnetic, school to remove SB
3	320	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
3	* 323	3	3	3	boards ( sliders ) have no handles in them
3	322	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
3	314	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners; school to remove SB
3	313	20			boards are magnetic, no frame/trim on right & left side; boards has curved edges top & bottom, ok'd not to resurface rounded corners
3	311	20			
3	308	20			
2	216	20			
2	214	20			
2	212	20			
2	211	20			
2	* 223	3	3	3	boards ( sliders ) have no handles in them
2	* 224	3	3	3	boards ( sliders ) have no handles in them
2	208	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
2	209	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners; school to remove SB
1	106	16			resurface existing W/B, board is magnetic. Board has curved edges top & bottom - ok'd not to resurface curved edges. School to remove existing W/B material - prior to installation
1	108	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
1	111	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
1	122	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners, W/B's badly scratched
1	112	20			boards are magnetic, no frame/trim on right & left side; boards has curved edges top & bottom, ok'd not to resurface rounded corners
1	113	20			
1	114	20			
1	115	20			
1	116	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners, resurface exiting WB - poor condition
1	117	16			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
1	118	16			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
1	119	20			boards are magnetic, no frame/trim on right & left side; boards have curved edges top & bottom, ok'd not to resurface rounded corners, school to remove SB's
1	120	20			
1	121	20			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners
1	* 123	3	3	3	boards ( sliders ) have no handles in them
1	* 124	3	3	3	boards ( sliders ) have no handles in them
1	125	14			board is magnetic, no frame/trim on right & left side; board has curved edges top & bottom, ok'd not to resurface rounded corners

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W158 N9332 Nor-X-Way Avenue  
Menomonee Falls, WI 53051

Telephone .....: (800) 335-7319  
Fax .....: (262) 250-7176  
E-mail .....: sales@everwhiteboards.com  
www.everwhiteboards.com

**Bill to**  
J.T. Lambert Intermediate  
2000 Milford Road  
East Stroudsburg, PA 18301

# QUOTE

Quote # .....: 20755-1

Date .....: 1/3/2019

**Ship to**  
J.T. Lambert Intermediate  
2000 Milford Road  
East Stroudsburg, PA 18301

Item number	Configuration	Description	Quantity	Price each	Amount
L1000	48.00 x 96.00	48" x 96" EverWhite 1/16" Thick Magnetic Resurfacing Panel with Adhesive Backing	43.000	170.00	7,310.00
L1000	48.00 x 120.00	48" x 120" EverWhite 1/16" Thick Magnetic Resurfacing Panel with Adhesive Backing	43.000	230.00	9,890.00
free starter kit		EverWhite Starter Kit (1 evercloth and 1 set of markers)  Upgrade to a pro kit for an additional \$4. Pro kit includes 4 markers, 1 EverCloth, 2 button magnets and 2 clip magnets.	86.000		0.00
Freight		Freight Charge	1.000	1,926.50	1,926.50
				Total	19,126.50

Note:  
It is the customers responsibility to unload shipments from the delivery truck. Special delivery accommodations must be requested at the time order is placed. Additional charges may apply.

Quote based on pricing effective March 2015. This quote is valid for 30 days from the issue date. Prices subject to change. Sales tax may be charged when shipping to WI, CA, NJ, OH, GA, AZ, TX, WA, CO, IL, IN, MD, MI, MN, NC, SC, SD, IA, LA, NE, UT & NY.

We know you will enjoy the EverWhite Difference!

Accepted by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_



**PEPPM Proposal**

To: East Stroudsburg Area School District	Date: 1/3/2019
Address: Business Office	From: <b>Emily Schenkel</b>
East Stroudsburg, PA 18301	Phone: <b>610-841-9632</b>
Contact: <b>Brian Borosh</b>	Email: eschenkel@comsysinc.com
Phone: <b>(570) 424-8500 1329</b>	Proposal #: C00Q9474
Email: <b>brian-borosh@esasd.net</b>	Project: ESASD Bushkill TCU

Dear Brian,

Thank you for the opportunity to provide you with a proposal for the Rauland TCU solution at Bushkill Elementary.

**1. PROJECT SUMMARY**

CSi will provide a Rauland TCU IP based solution for Bushkill Elementary School that will allow for the programming of: speaker zone announcements, school wide announcements and future district wide announcements (any TCU equipped sites). The solution will utilize the same software that is currently in place at High School North and JT Lambert Intermediate School.

**2. OPERATIONAL SCOPE**

The system provides a host of features and functions for making day-to-day paging announcements as well as emergency announcements and clock and time tone management. The system is capable of storing pre-recorded messages that can be activated in an emergency situation on a local or district wide (amongst buildings with TCU software) basis from any authorized and password protected computer. CSi will train the designated end user on the recording of messages.

The system will utilize existing speakers and cabling. (Proposal assumes all speakers and cabling is in good condition and working order. This can be repaired if required for an additional charge. ESASD will be notified of any issues before repairs are made.)

The system hardware from Rauland is warranted for a period of 5 years. This excludes any service issues that arise from the use of existing speaker circuit cabling and speakers. Please see below warranty section for more details.

CSi is the only designated Rauland dealer for North East Pennsylvania. CSi has been the only designated integrator for Rauland products in this area for over 25 years.

**3. PROJECT SCOPE**

Scope: TCU Zone Page

1. CSi to decommission existing intercom equipment. CSi will label and disconnect existing cabling. Removal of equipment is ESASD's responsibility.
2. CSi will utilize existing cabinet.
3. CSi will furnish and install a TCU controller and (1) TCU Console.
4. CSi to furnish and install (5) ZPM's and (2) Ashly amp for 5-zone paging.
  - a. Zones will be set up for the Corridors, Exterior, Gym, Café, Classrooms
5. CSi to re-terminate existing cabling to interface with TCU.
6. CSi to furnish and install new master clock.



7. CSI to program and complete final connections at head end.
8. CSI to set up, adjust and test the solution.
9. CSI to train and demo solution to end user.
10. ESASD is responsible for server, and other network licenses needed to run TCU software. Owner responsible for CAT5 cabling to devices, between IDF's, and power at strobe locations.

Optional Desk Mic:

1. CSI to provide and install desktop mic.

**4. EQUIPMENT LIST**

Qty	Manuf..	Part No	Item	Price	Extended
			ZONE PAGE		
	PEPPM Products		PEPPM Products		
1	Rauland Borg Corporation	TCC2000	Telecenter Campus Controller	\$3,944.75	\$3,944.75
3	Rauland Borg Corporation	TCC2099	Universal Mounting Kit	\$57.35	\$172.05
5	Rauland Borg Corporation	TCC2022	Telecenter Campus Zone Module	\$492.90	\$2,464.50
1	Rauland Borg Corporation	TCC2033	Telecenter Campus Auxio Module	\$492.90	\$492.90
1	Rauland Borg Corporation	TCC2055	Telecenter Campus Prog Module	\$492.90	\$492.90
1	Rauland Borg Corporation	TCC2044	Telecenter Campus Ip Console	\$1,255.50	\$1,255.50
1	Rauland Borg Corporation	TCAMCS	Atomic To Master Clock Synch	\$923.80	\$923.80
1	Rauland Borg Corporation	TCAMCSRMK	Tcamcs Rack Mount Kit	\$122.45	\$122.45
5	Rauland Borg	2305CS	Stainless Stl Call-in Switch	\$20.15	\$100.75
			Total PEPPM Products		\$9,969.60
	Non PEPPM Products		Non PEPPM Products		
2	Ashly Audio, Inc	TRA-4075	Power Amplifier 4 x 75W @ 4 Ohms with Xfmr Isolated 25V, 70V, & 100V Outputs	\$1,510.00	\$3,020.00
6	Allen Tel	25-3-PC-10-GY	Allen Tel 25-3-PC-10-GY Plug In Connector Cable Patch Cord, 10-Foot Length, 90 Degree Male Plug And 90 Degree Female Connector	\$22.00	\$132.00
3	Siemon	M4-2W	Pre-Wired M4 Series Block, Two female 25-pair connectors	\$97.00	\$291.00
3	Siemon	MC4LH-9	Siemon Orange Block 66 Covers	\$3.25	\$9.75
6	Allen Tel	25-3-PP-15-GY-LYN	15' m/m cat3 25 pair cable	\$25.00	\$150.00
			Total Non-PEPPM Products		\$3,602.75
	PEPPM Labor		PEPPM Labor		





23		PPS3000	PEPPM Professional Services	\$150.00	\$3,450.00
75		PIBS1000	PEPPM Installation Services	\$95.00	\$7,125.00
			Total PEPPM Labor		\$10,575.00
			TOTAL for ZONE PAGING		\$24,147.35
			DESKTOP MIC		
1	Rauland Borg	TCC2077	Telecenter Mic Input Module	\$581.25	\$581.25
1	Shure	CVG12-B/C	Cardioid-12" Dual-Section Gooseneck Condenser Microphone, Inline Preamplifier, Flange Mount, Black	\$124.00	\$124.00
			Total for DESKTOP MIC		\$705.25

**Applicable Sales Tax will be charged**

**This product is not in stock.  
Please indicate if you require special shipping on the return order.**

**5. TRAINING**

Training is an important part of the success of a system implementation. A system will function only as well as the user understands all of its features and functions. Because it is not possible to learn all of the features and functions of the system in training sessions, CSI and the manufacturer has provided tools for you to access on your own time to learn at your own pace. Our training outline for this system includes the following;

- a. We will provide (2) hours of training on system operation and review maintenance requirements.

Additional and ongoing training is available for your system. Training can be customized to your needs and purchased hourly or as part of our Service Level Agreement, available for all systems we provide.

**6. DOCUMENTATION AND DELIVERABLES**

- a. We will provide product specifications in electronic format.
- b. Includes engineered system documentation for future referral, service and maintenance.

**7. PROJECT SCHEDULE**

- a. Typical project installation lead time is approximately 4-6 weeks from receipt of signed proposal / PO and mobilization payment. In the event there are any product backorders or unforeseen circumstances that could affect this lead time, you will be notified by the CSI project manager assigned to your project.

**8. WORK BY OTHERS**

ESASD is responsible for server, and other network licenses needed to run TCU software. Owner responsible for CAT5 cabling to devices, between IDF's, and power at strobe locations.

**9. WHAT IS NOT INCLUDED**

- a. Materials and services not specifically listed in the equipment list or project scope are not included.
- b. System and CAD drawings, submittals and programming documentation available upon request. Additional charges may apply.

**10. SYSTEM INVESTMENT**

Select	Description	Ext Price
--------	-------------	-----------

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		www.comsysinc.com
<input checked="" type="checkbox"/>	Zone Paging TCU Solution	\$24,147.35
<input checked="" type="checkbox"/>	Desktop Microphone Option	\$705.25
<b>Total Cost with Selected Options</b>		<b>\$24,853.60</b>

**11. PAYMENT TERMS**

Payment Schedule
<b>Mobilization</b>
<i>Invoice for Materials upon Delivery. Due upon receipt.</i>
<b>Installation &amp; Completion – Progressive Invoicing for Remaining Balance</b>
<i>Includes Engineering and Project Management, Physical Installation on Client Premise, Testing, Calibration, Demonstration and Training. Due upon receipt.</i>

**12. ORDERING AND ACCEPTANCE**

The person to whom this Proposal is addressed (the "Client") may accept this Proposal by signing at the space provided below and returning it to CSI along with an approved purchase order within thirty (30) days of the date of this Proposal. By doing so, the Client acknowledges that it has read and understands this Proposal and that Client is entering into a legally binding contract with CSI on the terms and conditions set forth in this Proposal, including the Standard Terms and Conditions set forth in the "Terms and Conditions" section below (which are an integral part of the contract). If the Client signs this Proposal and returns it to CSI more than thirty (30) days after the date of this Proposal, CSI reserves the right to reject the Client's acceptance by written notice to the Client. Each individual signing this Proposal on behalf of an entity represents that he or she is a duly authorized officer or other representative of such entity. This order will be processed upon receipt of payment in full or Mobilization amount and be invoiced as indicated in the "Payment Terms" section above. Past due accounts are subject to interest penalties. Work may be suspended on accounts that are not current. (See credit policy). Please note that the following must be included with your Purchase Order to qualify as a PEPPM purchase.

- All PEPPM orders should be emailed to orders@peppm.org.
- In the body of the purchase order, please include the following language: "As per PEPPM 2019"
- Address all orders to: Communication Systems Integrators, LLC 4670 Schantz Road, Allentown, PA 18104
- The PO MUST list CSI's Payment Terms
- The PO MUST be accompanied by a signed copy of CSI's Proposal

Client Signature	CSI Signature
Client Print Name	CSI Print Name
Date	Date
Purchase Order #	

Tax Status:     Exempt (copy of current certificate required)                       Non-Exempt

**Providing an Authorized Acceptance Signature indicates that you have read and understand the Terms & Conditions attached to this agreement. This document represents the entire agreement. No conversations or other forms of communication shall be considered part of this agreement.**

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This proposal was prepared in good faith, exclusively for the individual(s) to whom it is addressed. It contains information that is privileged, confidential and exempt from disclosure under applicable law. The recommendations described herein are based on client consultations, site visits, engineering, and research, computer-aided designs and/or expertise earned through education, training and experience. It is considered an unfair business practice to use this information for competitive negotiations.

### 13. PREVENTATIVE MAINTENANCE AND SUPPORT

The system described in this proposal has been designed to provide you with many years of reliable service and an excellent return on your investment (ROI). However to uphold the warranties of the equipment and achieve maximum longevity, managed services and ROI, regularly scheduled maintenance is required. CSi provides managed services and scheduled maintenance programs for your system that will keep it running smooth and reduce the total cost of ownership.

### 14. WARRANTY AND EXTENDED SERVICE

CSi is proud to offer many of the best in class life safety, security and communications equipment manufacturers. These manufacturers have expressed warranties which guarantee certain rights under Pennsylvania law. Most products used in our installations have a full one-year warranty from the date of purchase. At our option, CSi will repair or replace defective products and product defects caused by improper installation by CSi within one year from the date of purchase. Product only sales are covered solely by the manufacturer's warranty. Products carrying a limited manufacturer's warranty will be facilitated by CSi on the customer's behalf. Products requiring repair will be assessed by the manufacturer and charges may apply to cover applicable non warranty repair costs. Electro-mechanical products such as motors, fuses, hard drives and lamps, unless otherwise specified by the manufacturer, carry a 90-day warranty from the date of purchase. Defects caused by misuse, mishandling, and unauthorized modification and repairs made by non CSi authorized personnel or acts of God are not covered by this warranty. Our proposal includes a pre-paid one year Software Support License when specified in the project scope above.

### 15. TERMS AND CONDITIONS

- a. This proposal does not include any material or services other than that stated in the project scope and equipment list above, permits, applicable sales tax, bonds, special shipping and services to repair, trouble shoot or correct problems related directly or indirectly to pre-existing site conditions, wiring or installation errors by others.
- b. System drawings and submittals are not included. If drawings or submittals are required, there will be an additional charge based on actual engineering and clerical time and materials. We will advise you at the time of placing your order what the turn-around time for this order will be.
- c. Our price will remain valid for 30 days.
- d. Payment terms are as specified in "payment terms", upon approved credit.
- e. CSi reserves the right to modify payment terms as stated or implied in this proposal, pursuant to results from our credit approval process.
- f. Product that is authorized to return for credit must be returned within 30 days from the invoice date in the original unopened cartons. Material that is not returned under these conditions is subject to inspection and may be rejected for credit by the manufacturer.
- g. Applicable sales taxes will be added to all invoices. Tax exemption certificates must be remitted with an executed proposal to be applicable.
- h. Any product ordered for the project and then returned at the discretion of the Client will be subject to a 25% restocking fee.
- i. Source code for all software developed within the scope of this offering remains the property of CSi. Licensing terms are available upon request.
- j. When integrating hardware and/or software with the client's existing network; demarcations will be established to identify clear points of responsibility. If an issue would arise that impacts system design and/or functionality, additional IT engineering will be charged at the current IT service rate.
- k. Data backup is the sole responsibility of the customer. CSi is not held responsible for any loss of data.
- l. Project schedule changes and delays outside of the control of CSi will be accommodated whenever possible. Costs incurred by CSi because of delays outside of CSi's control will be considered outside of scope and may be considered billable.
- m. The cost of any permits required by Authorities Having Jurisdiction, (AHJ), will be borne by the owner.



- n. These terms cannot be altered by verbal or implied communication. All variances from these terms must be requested in writing.
- o. This proposal was prepared in good faith, exclusively for the individual(s) to whom it is addressed. It contains information that is privileged, confidential and exempt from disclosure under applicable law.
- p. Any changes to the Scope of Work (SOW) requested by the Owner or AHJ will require the Client to submit a Change Order Request in writing.
- q. CSI best practice is to provide all of the equipment for a turn-key solution that supports predictable outcomes. Should the Owner prefer to provide equipment to be used in the proposed solution, CSI will not assume any liability or responsibility for the Owner furnished equipment's (OFE) reliability, operation or compatibility with CSI provided equipment and software. Project schedule changes and delays outside of the control of CSI due to the use of OFE will be accommodated whenever possible. Costs incurred by CSI to resolve any issues due to OFE compatibility will be considered outside of the scope and are billable.

## 16. INDEMNIFICATION

To the fullest extent permitted by law, the owner shall indemnify and hold harmless the CSI, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from performance of the Work under this proposal, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of CSI, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce other rights or obligations of indemnity which would otherwise exist.



**PEPPM Proposal**

To:	East Stroudsburg Area School District	Date:	1/7/2019
Address:	Business Office	From:	<b>Emily Schenkel</b>
	East Stroudsburg, PA 18301	Phone:	<b>610-841-9632</b>
Contact:	<b>Brian Borosh</b>	Email:	eschenkel@comsysinc.com
Phone:	<b>(570) 424-8500 1329</b>	Proposal #:	C00Q9473
Email:	<b>brian-borosh@esasd.net</b>	Project:	ESASD Middle Smithfield TCU

Dear Brian,

Thank you for the opportunity to provide you with a proposal for the Rauland TCU solution at Middle Smithfield Elementary School.

**1. PROJECT SUMMARY**

CSI will provide a Rauland TCU IP based solution for Middle Smithfield Elementary School that will allow for the programming of: speaker zone announcements, school wide announcements and future district wide announcements (any TCU equipped sites). The solution will utilize the same software that is currently in place at High School North and JT Lambert Intermediate School.

**2. OPERATIONAL SCOPE**

The system provides a host of features and functions for making day-to-day paging announcements as well as emergency announcements and clock and time tone management. The system is capable of storing pre-recorded messages that can be activated in an emergency situation on a local or district wide (amongst buildings with TCU software) basis from any authorized and password protected computer. CSI will train the designated end user on the recording of messages.

The system will utilize existing speakers and cabling. (Proposal assumes all speakers and cabling is in good condition and working order. This can be repaired if required for an additional charge. ESASD will be notified of any issues before repairs are made.)

The system hardware from Rauland is warranted for a period of 5 years. This excludes any service issues that arise from the use of existing speaker circuit cabling and speakers. Please see below warranty section for more details.

CSI is the only designated Rauland dealer for North East Pennsylvania. CSI has been the only designated integrator for Rauland products in this area for over 25 years.

**3. PROJECT SCOPE**

Scope: TCU Zone Page

1. CSI to decommission existing intercom equipment. CSI will label and disconnect existing cabling. Removal of equipment is ESASD's responsibility.
2. CSI will furnish and install a TCU controller and (1) TCU Console.
3. CSI to furnish and install (6) Zone Page Modules and (2) Ashly amp for 6-zone paging.
  - a. Zones will be set up for the Corridors, Exterior, Gym, Aux Gym, Caf , Classrooms
4. CSI to re-terminate existing cabling to interface with TCU.
5. CSI to program and complete final connections at head end.
6. CSI to set up, adjust and test the solution.



7. CSI to train and demo solution to end user.
8. ESASD is responsible for server, and other network licenses needed to run TCU software. Owner responsible for CAT5 cabling to devices, between IDF's, and power at strobe locations.

Optional Desk Mic:

1. CSI to provide and install desktop mic.

**4. EQUIPMENT LIST**

Qty	Manuf.	Part No	Item	Price	Extended
			ZONE PAGE		
1	Rauland Borg	TCC2000	Telecenter Campus Controller	\$3,944.75	\$3,944.75
1	Rauland Borg	TCC2044	Telecenter Campus Ip Console	\$1,255.50	\$1,255.50
6	Rauland Borg	TCC2022	Telecenter Campus Zone Module	\$492.90	\$2,957.40
1	Rauland Borg	TCC2055	Telecenter Campus Prog Module	\$492.90	\$492.90
1	Rauland Borg	TCC2033	Telecenter Campus Auxio Module	\$492.90	\$492.90
3	Rauland Borg	TCC2099	Universal Mounting Kit	\$57.35	\$172.05
5	Rauland Borg	2305CS	Stainless Stl Call-in Switch	\$20.15	\$100.75
			Total PEPPM Products		\$9,416.25
	Non PEPPM Products		Non PEPPM Products		
2	Ashly Audio, Inc	TRA-4075	Power Amplifier 4 x 75W @ 4 Ohms with Xfmr Isolated 25V, 70V, & 100V Outputs	\$1,510.00	\$3,020.00
6	Allen Tel	25-3-PC-10-GY	Allen Tel 25-3-PC-10-GY Plug In Connector Cable Patch Cord, 10-Foot Length, 90 Degree Male Plug And 90 Degree Female Connector	\$22.00	\$132.00
3	Siemon Company	M4-2W	Pre-Wired M4 Series Block, Two female 25-pair connectors	\$97.00	\$291.00
3	Siemon Company	MC4LH-9	Siemon Orange 66 block covers	\$3.25	\$9.75
6	Allen Tel	25-3-PP-15-GY-LYN	15' m/m cat3 25 pair cable	\$25.00	\$150.00
			Total Non PEPPM Products		\$3,602.75
16		PPS3000	PEPPM Professional Services	\$150.00	\$2,400.00
72		PIBS1000	PEPPM Installation Services	\$95.00	\$6,840.00
			Total PEPPM Labor		\$9,240.00
			TOTAL Zone Page Solution		\$22,259.00
			DESKTOP MIC		
1	Rauland Borg	TCC2077	Telecenter Mic Input Module	\$581.25	\$581.25
1	Shure	CVG12-B/C	Cardioid-12" Dual-Section Gooseneck Condenser Microphone, Inline Preamp, Flange Mount, Black	\$124.00	\$124.50
			Total for DESKTOP MIC		\$705.25

**Applicable Sales Tax will be charged**

**This product is not in stock.**

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Please indicate if you require special shipping on the return order.

5. TRAINING

Training is an important part of the success of a system implementation. A system will function only as well as the user understands all of its features and functions. Because it is not possible to learn all of the features and functions of the system in training sessions, CSI and the manufacturer has provided tools for you to access on your own time to learn at your own pace. Our training outline for this system includes the following;

- a. We will provide (2) hours of training on system operation and review maintenance requirements as follows;

Additional and ongoing training is available for your system. Training can be customized to your needs and purchased hourly or as part of our Service Level Agreement, available for all systems we provide.

6. DOCUMENTATION AND DELIVERABLES

- a. We will provide product specifications and equipment manufacturer's operation manuals in electronic format.
b. Includes engineered system documentation for future referral, service and maintenance.

7. PROJECT SCHEDULE

- a. Typical project installation lead time is approximately 4-6 weeks from receipt of signed proposal / PO and mobilization payment. In the event there are any product backorders or unforeseen circumstances that could affect this lead time, you will be notified by the CSI project manager assigned to your project.

8. WORK BY OTHERS

ESASD is responsible for server, and other network licenses needed to run TCU software. Owner responsible for CAT5 cabling to devices, between IDF's, and power at strobe locations.

9. WHAT IS NOT INCLUDED

- a. Materials and services not specifically listed in the equipment list or project scope are not included.
b. System and CAD drawings, submittals and programming documentation available upon request. Additional charges may apply.

10. SYSTEM INVESTMENT

Table with 3 columns: Select, Description, Ext Price. Rows include Zone Paging TCU Solution (\$22,259.00), Desktop Microphone Option (\$705.25), and Total Cost with Selected Options (\$22,964.25).

11. PAYMENT TERMS

Table with 1 column: Payment Schedule. Rows include Mobilization, Invoice for Materials upon Delivery, and Installation & Completion - Progressive Invoicing for Remaining Balance.



12. ORDERING AND ACCEPTANCE

The person to whom this Proposal is addressed (the "Client") may accept this Proposal by signing at the space provided below and returning it to CSI along with an approved purchase order within thirty (30) days of the date of this Proposal. By doing so, the Client acknowledges that it has read and understands this Proposal and that Client is entering into a legally binding contract with CSI on the terms and conditions set forth in this Proposal, including the Standard Terms and Conditions set forth in the "Terms and Conditions" section below (which are an integral part of the contract). If the Client signs this Proposal and returns it to CSI more than thirty (30) days after the date of this Proposal, CSI reserves the right to reject the Client's acceptance by written notice to the Client. Each individual signing this Proposal on behalf of an entity represents that he or she is a duly authorized officer or other representative of such entity. This order will be processed upon receipt of payment in full or Mobilization amount and be invoiced as indicated in the "Payment Terms" section above. Past due accounts are subject to interest penalties. Work may be suspended on accounts that are not current. (See credit policy). Please note that the following must be included with your Purchase Order to qualify as a PEPPM purchase.

- All PEPPM orders should be emailed to orders@peppm.org.
- In the body of the purchase order, please include the following language: "As per PEPPM 2019"
- Address all orders to: Communication Systems Integrators, LLC 4670 Schantz Road, Allentown, PA 18104
- The PO MUST list CSI's Payment Terms
- The PO MUST be accompanied by a signed copy of CSI's Proposal

Client Signature

CSI Signature

Client Print Name

CSI Print Name

Date

Date

Purchase Order #

Tax Status:  Exempt (copy of current certificate required)  Non-Exempt

Providing an Authorized Acceptance Signature indicates that you have read and understand the Terms & Conditions attached to this agreement. This document represents the entire agreement. No conversations or other forms of communication shall be considered part of this agreement.

This proposal was prepared in good faith, exclusively for the individual(s) to whom it is addressed. It contains information that is privileged, confidential and exempt from disclosure under applicable law. The recommendations described herein are based on client consultations, site visits, engineering, and research, computer-aided designs and/or expertise earned through education, training and experience. It is considered an unfair business practice to use this information for competitive negotiations.

13. PREVENTATIVE MAINTENANCE AND SUPPORT

The system described in this proposal has been designed to provide you with many years of reliable service and an excellent return on your investment (ROI). However to uphold the warranties of the equipment and achieve maximum longevity, managed services and ROI, regularly scheduled maintenance is required. CSI provides managed services and scheduled maintenance programs for your system that will keep it running smooth and reduce the total cost of ownership.





#### 14. WARRANTY AND EXTENDED SERVICE

CSI is proud to offer many of the best in class life safety, security and communications equipment manufacturers. These manufacturers have expressed warranties which guarantee certain rights under Pennsylvania law. Most products used in our installations have a full one-year warranty from the date of purchase. At our option, CSI will repair or replace defective products and product defects caused by improper installation by CSI within one year from the date of purchase. Product only sales are covered solely by the manufacturer's warranty. Products carrying a limited manufacturer's warranty will be facilitated by CSI on the customer's behalf. Products requiring repair will be assessed by the manufacturer and charges may apply to cover applicable non warranty repair costs. Electro-mechanical products such as motors, fuses, hard drives and lamps, unless otherwise specified by the manufacturer, carry a 90-day warranty from the date of purchase. Defects caused by misuse, mishandling, and unauthorized modification and repairs made by non CSI authorized personnel or acts of God are not covered by this warranty. Our proposal includes a pre-paid one year Software Support License when specified in the project scope above.

#### 15. TERMS AND CONDITIONS

- a. This proposal does not include any material or services other than that stated in the project scope and equipment list above, permits, applicable sales tax, bonds, special shipping and services to repair, trouble shoot or correct problems related directly or indirectly to pre-existing site conditions, wiring or installation errors by others.
- b. System drawings and submittals are not included. If drawings or submittals are required, there will be an additional charge based on actual engineering and clerical time and materials. We will advise you at the time of placing your order what the turn-around time for this order will be.
- c. Our price will remain valid for 30 days.
- d. Payment terms are as specified in "payment terms", upon approved credit.
- e. CSI reserves the right to modify payment terms as stated or implied in this proposal, pursuant to results from our credit approval process.
- f. Product that is authorized to return for credit must be returned within 30 days from the invoice date in the original unopened cartons. Material that is not returned under these conditions is subject to inspection and may be rejected for credit by the manufacturer.
- g. Applicable sales taxes will be added to all invoices. Tax exemption certificates must be remitted with an executed proposal to be applicable.
- h. Any product ordered for the project and then returned at the discretion of the Client will be subject to a 25% restocking fee.
- i. Source code for all software developed within the scope of this offering remains the property of CSI. Licensing terms are available upon request.
- j. When integrating hardware and/or software with the client's existing network; demarcations will be established to identify clear points of responsibility. If an issue would arise that impacts system design and/or functionality, additional IT engineering will be charged at the current IT service rate.
- k. Data backup is the sole responsibility of the customer. CSI is not held responsible for any loss of data.
- l. Project schedule changes and delays outside of the control of CSI will be accommodated whenever possible. Costs incurred by CSI because of delays outside of CSI's control will be considered outside of scope and may be considered billable.
- m. The cost of any permits required by Authorities Having Jurisdiction, (AHJ), will be borne by the owner.
- n. These terms cannot be altered by verbal or implied communication. All variances from these terms must be requested in writing.
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- p. Any changes to the Scope of Work (SOW) requested by the Owner or AHJ will require the Client to submit a Change Order Request in writing.
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**16. INDEMNIFICATION**

To the fullest extent permitted by law, the owner shall indemnify and hold harmless the CSI, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from performance of the Work under this proposal, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of CSI, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce other rights or obligations of indemnity which would otherwise exist.

Allentown  
7248 Tilghman Street  
Suite 120  
Allentown, PA 18106  
1-800-582-6399  
www.integra1.net

ATTACHMENT VI.B.1

IntegraONE

Meraki Cameras

Quote # 017272 Version 1

December 19, 2018

Prepared for:

East Stroudsburg Area School District

Prepared by:

Ashley Miller

Hardware

Description		Price	Qty	Ext. Price
MV72-HW	Cisco Meraki Varifocal MV72 Outdoor HD Dome Camera With 256GB Storage - Network surveillance camera - dome - outdoor - vandal / weatherproof - color (Day&Night) - 4 MP - 1920 x 1080 - 1080p - vari-focal - wireless - Wi-Fi - GbE - H.264 - PoE	\$646.00	11	\$7,106.00
MA-MNT-MV-10	Cisco Meraki - Camera dome mounting arm - wall mountable	\$95.00	11	\$1,045.00
MV12W-HW	Cisco Meraki Wide Angle MV12 Mini Dome HD Camera - Network surveillance camera - dome - color (Day&Night) - 4 MP - 2688 x 1520 - 1080p - fixed focal - audio - Wi-Fi - GbE - H.264 - PoE	\$455.00	8	\$3,640.00
LIC-MV-10YR	Cisco Meraki Enterprise - Subscription license (10 years) + 10 Years Enterprise Support - 1 camera	\$684.00	19	\$12,996.00
<b>Subtotal:</b>				<b>\$24,787.00</b>

per COSTARS contract # HW 003-085



## Meraki Cameras

**Prepared by:**

**Allentown**

Ashley Miller  
 484-223-3480 ext. 1115  
 Fax 484-223-3427  
 amiller@Integra1.net

**Prepared for:**

**East Stroudsburg Area School District**

Accounts Payable  
 East Stroudsburg, PA 18301  
 Brian Borosh  
 (570) 424-8060  
 brian-borosh@esasd.net

**Quote Information:**

**Quote #: 017272**  
 Version: 1  
 Delivery Date: 12/19/2018  
 Expiration Date: 01/18/2019

### Quote Summary

Description	Amount
Hardware	\$24,787.00
<b>Total:</b>	<b>\$24,787.00</b>

Pricing subject to change without advanced notice from the manufacturer. Leasing rates are subject to final configuration, pricing, and credit approval.

Restock fees will apply for any items returned. Returns must be made within 21 days of receipt of items unopened. Shipping fees not included. The information provided to you in this communication is regarded by IntegraONE to be Confidential and Proprietary Information. This includes the description of the materials/products for sale, the prices quoted, and any description of consulting services to be performed by IntegraONE. This information shall not be disclosed or made available to any party unrelated to this agreement without our express written consent. You must also exercise reasonable care to protect this information from the unauthorized disclosure by others.

**Ship to Address:**

**Additional Information:**

Allentown

East Stroudsburg Area School District

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

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

Name: Ashley Miller

Name: Brian Borosh

Title: Account Manager

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

Date: 12/19/2018

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# Budget Transfers

for DECEMBER 2018



P | glcjeing

01/22/2019 14:22 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
2019	06	23	BUA 12/04/2018	12/04/2018	repairs	rebecca-lopez	1	1	N	Hist	2019		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010620	432						BESOperBldg Equip.Repr&Maint.	repairs		3,000.00		
2	10010630	432						BESOperBldg Equip.Repr&Maint.	repairs	3,000.00			
3	10010620	431						BESOperBldg Rep&MaintBldg	supplies		1,000.00		
4	10010620	610						BES OperBldg GenSup	supplies	1,000.00			
5	10010620	431						BES OperBldg Rep&MaintBldg	pest control		700.00		
6	10010630	460						BESOperBldg Rep&MaintBldg	pest control	700.00			
7	10010620	431						BESOperBldg Rep&MaintBldg	supplies		200.00		
8	10010630	610						BESOperBldg Rep&MaintBldg	supplies	200.00			
9	10010620	431						BESOperBldg Rep&MaintBldg	cintas		2,000.00		
10	10010630	449						BESOperBldg Rep&MaintBldg	cintas	2,000.00			
								BESOperBldg Rep&MaintBldg	OtherRentals		200.00		
** 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
2019	06	37	BUA 12/06/2018	12/06/2018	CDW		kelli-oney	1	N	Hist	2019		
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10012350	610						ITEC Gen Sup	SUPPLIES		3,000.00		
2	10012350	650						ITEC Gen Sup	SUPPLIES		3,000.00		
								ITEC Supplies Tech			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
2019	06	56	BUA 12/10/2018	12/10/2018	Supplies		katye-clogg	1	N	Hist	2019		
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  
2019 06 56 BUA 12/10/2018 12/10/2018 Supplies katye-clogg 1 N Hist 2019

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013090	610						EHSInstrMusicGen Sup		371.99		
2	10-3210-610-000-30-820-125-000-0000-							EHSInstrMusicDues&Fees		60.50		
3	10013090	432						EHSInstrMusicRep&MaintEq			60.50	
4	10-3210-432-000-30-820-125-000-0000-							EHSInstrMusicDues&Fees		151.40		
5	10003510	432						EHSInstrMusicRep&MaintEq			151.40	
6	10-1110-432-000-30-820-125-000-0000-							EHSInstrMusicGen Sup		95.00		
7	10003510	650						EHS Instr Music Supplies Tech			95.00	
8	10-1110-650-000-30-820-125-000-0000-							EHSInstrMusicGen Sup			0.00	
** JOURNAL TOTAL										0.00		

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE  
2019 06 59 BUA 12/11/2018 12/11/2018 AP - MILE kelli-oney 1 N Hist 2019

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009100	581						InDistrictTrvl	POSTED WRONG AP/MILEAGE	389.13		
2	10-2360-581-000-10-000-004-000-0000-							Instr&CurrDevInDistrictTrvl	POSTED WRONG AP/MILEAGE		389.13	
** JOURNAL TOTAL										0.00		

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK ENTITY AUTO-REV STATUS BUD YEAR JNL TYPE  
2019 06 60 BUA 12/11/2018 12/11/2018 ABELOFF kristine-michaels 1 N Hist 2019

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10260360	610						Grounds District Gen Sup			8,617.78	

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YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT OB
2019	06	60 BUA	12/11/2018	ABELOFF	kristine-michaels	1	N	Hist	2019			
LN	ORG	OBJECT PROJ	REF1	REF2	REF3	LINE DESCRIPTION						
					ACCOUNT DESCRIPTION							
2	10260360	432		KM							8,617.78	
	10-2630-432-000-00-000-013-000-0000-				Grounds District Rep&MaintEq							
					** 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	DEBIT	CREDIT OB
2019	06	181 BUA	12/11/2018	APPLE INT	diane-kelly	1	N	Hist	2019			
LN	ORG	OBJECT PROJ	REF1	REF2	REF3	LINE DESCRIPTION						
					ACCOUNT DESCRIPTION							
1	10014870	911		APPLE								15,202.68
	10-5110-911-000-00-000-100-909-9090-				MOVE \$ TO APPLE INTEREST							
2	10015120	831		APPLE							15,202.68	
	10-5110-831-000-00-000-101-909-9090-				LEASE PRINCIPAL APPLE							
					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	DEBIT	CREDIT OB
2019	06	182 BUA	12/11/2018	NIAGRA	diane-kelly	1	N	Hist	2019			
LN	ORG	OBJECT PROJ	REF1	REF2	REF3	LINE DESCRIPTION						
					ACCOUNT DESCRIPTION							
1	10014900	911		NIAGRA DK								12,524.48
	10-5110-911-000-00-000-100-909-9093-				MOVE \$ TO NIAGRA INTEREST							
2	10510240	831		NIAGRA DK							12,524.48	
	10-5110-831-000-00-000-101-909-9093-				LEASE PRINCIPAL1st NIAGRA							
					LEASE INTEREST 1st NIAGRA							
					** 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	DEBIT	CREDIT OB
2019	06	201 BUA	12/12/2018	SENSORY RM	diane-kelly	1	N	Hist	2019			
LN	ORG	OBJECT PROJ	REF1	REF2	REF3	LINE DESCRIPTION						
					ACCOUNT DESCRIPTION							
1	10005380	650		SENSORY RM								7,963.00
	10-1241-650-000-20-000-310-000-0000-				COVER RES/EHS SENSORY ROOM							
					LearningSuppSupplies Tech							

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YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2019	06	201 BUA	12/12/2018	SENSORY RMD	diane-kelly	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
2	10120380	450	SENSORY RM					COVER RES SENSORY ROOM	COVER RES SENSORY ROOM	5,392.00		
3	10120390	450	SENSORY RM					Spec.Ed ResConstructionsVcs	COVER RES SENSORY ROOM	2,571.00		
								Spec.Ed EHS ConstructionsVcs				
								** 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		
2019	06	202 BUA	12/12/2018	LEGAL FEE	diane-kelly	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10015540	840	SP.COUNCIL					COVER SPEC COUNCIL LEGAL F	COVER SPEC COUNCIL LEGAL F	20,000.00		
2	10230220	330	SP.COUNCIL					Contingency Budgetary Reserve	COVER SPEC COUNCIL LEGAL F	20,000.00		
								Board Spec.Council Legal 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		
2019	06	217 BUA	12/13/2018	RD Barbudskira	holden	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10009630	610	10-2380-610-000-000-0000-					LISPrincipalGen Sup	rd	3,445.00		
2	10002660	610	10-1110-610-000-20-518-110-000-0000-					LISRegularGen Sup	rd			
								** 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		
2019	06	220 BUA	12/13/2018	tuition	jeanne-wescott	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
								** JOURNAL TOTAL		0.00		0.00

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01/22/2019 14:22 | East Stroudsburg Area SD, PA | JOURNAL INQUIRY

diane-kelly

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2019	06	220 BUA	12/13/2018	tuition	jeanne-wescott	1	N	Hist	2019				
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10001040	240			jdb				District TuitionReimb	transfer out for tuition	25,000.00		175,000.00
2	10-1110-240-000-000-000-0000-0000-				jdb				TuitionReimb	transfer out for tuition	15,000.00		
3	10-2834-240-000-000-000-0000-0000-				jdb				BBS TuitionReimb	transfer out for tuition	15,000.00		
4	10-2271-240-000-10-211-000-000-0000-				jdb				ESE TuitionReimb	transfer out for tuition	15,000.00		
5	10-2271-240-000-10-212-000-000-0000-				jdb				JMH TuitionReimb	transfer out for tuition	15,000.00		
6	10-2271-240-000-10-213-000-000-0000-				jdb				MSE TuitionReimb	transfer out for tuition	15,000.00		
7	10-2271-240-000-10-214-000-000-0000-				jdb				RES TuitionReimb	transfer out for tuition	15,000.00		
8	10-2271-240-000-10-215-000-000-0000-				jdb				SMI TuitionReimb	transfer out for tuition	15,000.00		
9	10008250	240			jdb				JTL TuitionReimb	transfer out for tuition	15,000.00		
10	10008310	240			jdb				LIS TuitionReimb	transfer out for tuition	15,000.00		
11	10008420	240			jdb				HSN TuitionReimb	transfer out for tuition	15,000.00		
12	10220010	240			jdb				HSS TuitionReimb	transfer out for tuition	15,000.00		
** JOURNAL TOTAL											0.00		0.00

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YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2019	06	227 BUA	12/14/2018	supplies	rebecca-lopez	1	N	Hist	2019				
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10011000	431							EHN OperBldg Rep&MaintBldgs	supplies	5,000.00		5,000.00
2	10-2620-431-000-30-819-008-000-0000-								OperBldg Rep&MaintEq	supplies	2,000.00		2,000.00
3	10011000	431							EHN OperBldg Rep&MaintBldgs	supplies	2,000.00		2,000.00
4	10011000	424							EHN OperBldgWater/Sewage	supplies	2,000.00		2,000.00
10-2620-424-000-30-819-008-000-0000-									** JOURNAL TOTAL				
** JOURNAL TOTAL											0.00		0.00



01/22/2019 14:22 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
2019 06	237 BUA	12/14/2018	12/14/2018	S CHESS	elizabeth-kolcun	1	N	Hist	2019	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013120 610	LK	S CHESS			SOUTH CHESS TO GEN SUPPLIE		300.00		300.00
2	10-3210-610-000-30-820-510-000-5040-	LK	S CHESS			EHSChessGen Sup				
	10014250 610	LK	S CHESS			SOUTH CHESS TO GEN SUPPLIE		300.00		
	10-3250-610-000-30-820-550-000-5000-	LK	S CHESS			EHSAthleticsGen 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
2019 06	238 BUA	12/14/2018	12/14/2018	S CHESS	Trelizabeth-kolcun	1	N	Hist	2019	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013120 513	LK	S CHESS	TR		EHSChessContracted	S CHESS TRANSPORTATION			2,400.00
2	10-3210-513-000-30-820-510-000-5040-	LK	S CHESS	TR		EHSChessContracted	S CHESS TRANSP TO S GOLF	355.09		
3	10014310 513	LK	S CHESS	TR		EHSGolfContracted	S CHESS TRANSP TO S FH	491.71		
4	10-3250-513-000-30-820-550-000-5062-	LK	S CHESS	TR		EHSFieldHockeyContrTransp	S CHESS TRANSP TO N FH	819.79		
5	10013880 513	LK	S CHESS	TR		EHNFieldHockeyContrTransp	S CHESS TRANSP TO N VB	686.65		
6	10-3250-513-000-30-819-550-000-5192-	LK	S CHESS	TR		EHN G VolleyballContracted	S CHESS TRANSP TO J VB	6.03		
7	10013320 513	LK	S CHESS	TR		JTL G VolleyballContracted	S CHESS TRANSP TO L FB	40.73		
	10-3250-513-000-20-517-550-000-5192-	LK	S CHESS	TR		LISFootballContracted	S CHESS TRANSP TO L FB			
	10013560 513	LK	S CHESS	TR		LISFootballContracted	S CHESS TRANSP TO L FB			
	10-3250-513-000-20-518-550-000-5071-	LK	S CHESS	TR		LISFootballContracted	S CHESS TRANSP TO L FB			
** 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
2019 06	239 BUA	12/14/2018	12/14/2018	L TRAN	elizabeth-kolcun	1	N	Hist	2019	
LN	ORG ACCOUNT	OBJECT PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10013540 513	LK	L TRAN			LISCrossCountryContracted	L TRANSP XC			645.68
2	10-3250-513-000-20-518-550-000-5050-	LK	L TRAN			LISCrossCountryContracted	L TRANSP FB	645.68		
	10013560 513	LK	L TRAN			LISFootballContracted	L TRANSP FB			
	10-3250-513-000-20-518-550-000-5071-	LK	L TRAN			LISFootballContracted	L TRANSP FB			
** JOURNAL TOTAL										
								0.00		0.00



01/22/2019 14:22 | East Stroudsburg Area SD, PA | JOURNAL INQUIRY

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT OB
2019	06	259 BUA	12/17/2018	bal owed	maria-heitz	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10009510	610							Balance owed on dues		63.00	
2	10-2380-610-000-10-216-000-0000-0000-								SMIPrincipalGen Sup		63.00	
									Balance owed on dues			
									SMIPrincipalDues&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	DEBIT	CREDIT OB
2019	06	278 BUA	12/19/2018	HP ELITE	kelli-oney	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10280090	650	KP						elite books		16,288.40	
2	10-2844-650-000-00-0006-0000-0600-								Intiative TechSupplies Tech		16,288.40	
									elite books			
									CapTechHard/Equip-Repl			
									** 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	DEBIT	CREDIT OB
2019	06	279 BUA	12/19/2018	as per b2	kelli-oney	1	N	Hist	2019			
LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10014870	911	ko						as per b2		892.81	
2	10-5110-911-000-00-0000-100-909-9090-								LEASE PRINCIPAL APPLE		892.81	
									as per b2			
									CapTechHard/Equip-Repl			
									** 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	DEBIT	CREDIT OB
2019	06	285 BUA	12/19/2018	conferencewayne-carson		1	N	Hist	2019			
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  
 2019 06 285 BUA 12/19/2018 12/19/2018 conferencewayne-carson 1 N Hist 2019

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT DESCRIPTION	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003610	650								150.00		
2	10008560	580						EHSMathematicsSupplies Tech		150.00		
								EHSMathCertTravel/Conf				
** JOURNAL TOTAL										0.00		
** GRAND TOTAL										0.00		

19 Journals printed

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

# East Stroudsburg Area School District

## Date Range 12/15/18 through 1/18/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
290	01/07/2019	KATOM RESTA	CAFETERIA SUPPLIES	\$ 140.61
291	01/07/2019	KEYCO DISTRIBUTORS INC.	CAFETERIA FOOD SUPPLIES	\$ 157.43
292	01/07/2019	PCARD VENDOR	CAFETERIA SUPPLIES	\$ 26.29
293	01/07/2019	PRICE CHOPPER #236	CAFETERIA FOOD SUPPLIES	\$ 12.98
294	01/07/2019	WALMART COMMUNITY/GEMB	CAFETERIA SUPPLIES	\$ 44.84
295	01/07/2019	DOLLAR TREE	CAFETERIA FOOD SUPPLIES	\$ 47.70
296	01/07/2019	KEYCO DISTRIBUTORS INC.	CAFETERIA SUPPLIES	\$ 251.95
297	01/07/2019	WALMART COMMUNITY/GEMB	CAFETERIA SUPPLIES	\$ 9.48
298	01/07/2019	WEIS MARKET, INC.	CAFATERIA FOOD SUPPLIES	\$ 54.90
			CAFETERIA FOOD SUPPLIES	\$ 87.92
299	01/07/2019	AMAZON.COM	HS SOUTH FCS - R.B.	\$ 25.99
300	01/07/2019	GIANT 6093	HS SOUTH FCS - R.B.	\$ 58.18
301	01/07/2019	WEIS MARKET, INC.	HS SOUTH FCS - R.B.	\$ 281.93
302	01/07/2019	MIGNOSIS SUPER FOO	HS NORTH FCS SUPPLIES J.C.	\$ 385.84
303	01/07/2019	WEIS MARKET, INC.	HS NORTH FCS SUPPLIES J.C.	\$ 19.14
304	01/07/2019	PRICE CHOPPER #236	LEHMAN FCS SUPPLIES D.M.	\$ 149.71
305	01/07/2019	WALMART COMMUNITY/GEMB	LEHMAN FCS SUPPLIES D.M.	\$ 183.13
306	01/07/2019	PCARD VENDOR	JTL FCS SUPPLIES M.R.	\$ 19.95
307	01/07/2019	WEIS MARKET, INC.	JTL CS SUPPLIES M.R.	\$ 105.29
			JTL FCS SUPPLIES M.R.	\$ 666.75
308	01/07/2019	AMERICAN RIBBON MANUFACTURERS, INC.	LEHMAN FCS SUPPLIES S.A.	\$ 492.46
309	01/07/2019	PRICE CHOPPER #236	LEHMAN FCS SUPPLIES S.A.	\$ 34.05
310	01/08/2019	HERSHEY LODGE	DYMOND PDE SAS CONFERENCE STAY	\$ 225.33
			KURKUT PDE SAS CONFERENCE STAY CANCELLED	\$ (225.33)
			RIKER PASA-PSBA CONFERENCE STAY 10/16-10/19/2018	\$ 513.08
			rikers PDE SAS CONFERENCE STAY	\$ 149.85
			ROHNER PDE SAS CONFERENCE STAY	\$ 450.66
311	01/08/2019	PCARD VENDOR	PDE SAS INSTITUTE CONFERENCE	\$ 250.00
312	01/09/2019	CRAMER'S HOME CENTER	MAINTENANCE & CUSTODIAL	\$ 2,093.15
313	01/09/2019	CRAMERS CASHWAY, INC.	MAINTENANCE & CUSTODIAL	\$ 587.91
			SOUTH ATHLETICS LOCKS	\$ 3,351.71
314	01/09/2019	MILLEMNIUM OPERATION LLC	CLASS OF 2019 TRIP 10/19/2018	\$ 4,435.20
315	01/09/2019	FOX PRODUCTS	Bassoon Repair	\$ 1,390.00
316	01/09/2019	FRIEDMAN ELECTRIC SUPPLY CO. INC.	GROUPS SUPPLIES	\$ 48.96
			maint friedman-REPLACES 201903	\$ 2,663.51
			mse friedman-replaces 20190377	\$ 242.52
317	01/09/2019	HAJOCA CORPORATION	MAINTENANCE & CUSTODIAL SUPPLIES	\$ 1,077.72
318	01/09/2019	HERSHEY LODGE	CONFERENCE HOTEL - T BRADLEY 10/9-10/10/2018	\$ 149.85
319	01/09/2019	MIDDLE SMITHFIELD TOWNSHIP	MIDDLE SMITHFIELD ELEM 4TH QTR 2018 WATER & SEWER	\$ 4,725.00
			RESICA 4TH QTR 2018 WATER AND SEWER	\$ 4,200.00
320	01/09/2019	NATIONAL ASSOCIATION OF SOCIAL WORKERS, INC	Conference for Erin Dreisbach	\$ 700.00
321	01/09/2019	NESTLE WATERS NORTH AMERICA	res spring water	\$ 201.53
322	01/09/2019	NORTHWEST TRI-COUNTY INTERMEDIATE UNIT 5	SAS & ACT 45 REGISTRATION M MORAN	\$ 250.00
323	01/09/2019	ORIENTAL TRADING	Pom Poms for students during S	\$ 434.81
324	01/09/2019	PA ASSOCIATION OF SCHOOL ADMINSTRATORS	RYAN MORAN-REPLACES 20190083	\$ 1,535.00
325	01/09/2019	PASBO	pasbo webinar	\$ 80.00
			PASBO/ FACILITIES,TRANSPORTATI	\$ 125.00
326	01/09/2019	PCARD VENDOR	HS SOUTH CONCESSION FOR 09/28/2018	\$ 225.00
327	01/09/2019	PCARD VENDOR	HS SOUTH CONCESSION 10/12/2018	\$ 225.00
328	01/09/2019	PCARD VENDOR	PURCHASE OF 6 E-ZPASS TRANSPONDERS	\$ 563.60
329	01/09/2019	PMEA DISTRICT 10	PMEA Membership	\$ 138.00
330	01/09/2019	WASTE MGMT WM EZPAY	DISTRICT GARBAGE PICK UP	\$ 3,579.87
			hss waste	\$ 7,334.38
331	01/09/2019	WEIS MARKET, INC.	HS SOUTH FCS P.R.	\$ 87.58
332	01/10/2019	PASBO	Registration fee	\$ 768.00
333	01/10/2019	TASC	ADMIN FEE 09/01/2018 TO 11/30/2018	\$ 845.64
334	01/10/2019	WRIST-BAND.COM	wristbands for Casual for Caus	\$ 259.00
237961	12/21/2018	95 PERCENT GROUP INC.	Phonics Chip Kits Title one	\$ 924.00
237962	12/21/2018	A WIZ CORP.	to pay invoices for 2018-2019	\$ 535.00
237963	12/21/2018	A.J. SMITH ELECTRIC MOTOR SERVICE	hss b49	\$ 356.25
			hss parts	\$ 273.00
237964	12/21/2018	ABC TROPHIES, INC.	Name Plates for President and	\$ 50.00
237965	12/21/2018	ADVANCE AUTO PARTS	Advanced AutoParts for securit	\$ 128.52



# East Stroudsburg Area School District

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
237965	12/21/2018	ADVANCE AUTO PARTS	gmc van	\$ 34.98
			hsn oil	\$ 4.08
			hsn tractor part	\$ 2.24
			jmhill spark plug	\$ 12.46
			Open Order for Parts	\$ 872.75
			TRANSPORTATION	\$ (123.83)
237966	12/21/2018	B & H MUSIC, LLC	pay for piano repair	\$ 672.00
237967	12/21/2018	B & H PHOTO	HD/SD RECORDER	\$ 2,450.00
237968	12/21/2018	BANKS' VACUUM SALES AND SERVICE	jmhill banks po-REPLACES 20190	\$ 406.80
			sme banks-REPLACES 20190387	\$ 17.99
237969	12/21/2018	BARBARA A MILLER	Expense claim # 2304. PATTAN HARRISBURG CONFERENCE	\$ 167.75
237970	12/21/2018	BRANDON COLETTI	Expense claim # 2284. AUG & SEPT & OCT MILEAGE	\$ 49.60
237971	12/21/2018	BROOKLYN NETS,LLC	7 TICKETS FOR THE BARCLAYS CENTER	\$ 490.00
237972	12/21/2018	UGI ENERGY .	ESE NOVEMBER NATURAL GAS LINE CHARGE	\$ 1,421.01
			HS SOUTH NOVEMBER NATURAL GAS LINE CHARGE	\$ 4,399.05
			JTL NOVEMBER NATURAL GAS LINE CHARGE	\$ 2,438.03
			SOUTH MAINT BLDG NOVEMBER NATURAL GAS LINE CHARGE	\$ 134.91
			SOUTH STADIUM NOVEMBER NATURAL GAS LINE CHARGE	\$ 892.78
237973	12/21/2018	CHAPMAN REFRIGERATION LLC	to pay invoices for 2018-2019	\$ 674.80
237974	12/21/2018	CHARLES W DAILEY	Expense claim # 2295. ATHLETICS MEETING MILEAGE	\$ 201.65
237975	12/21/2018	CINTAS CORPORATION #101	bes cintas po-REPLACES 2019035	\$ 260.58
			hsn cintas po-REPLACES 2019030	\$ 295.99
			hss cintas po-REPLACES 2019031	\$ 915.03
			jm cintas-REPLACES 20190371	\$ 167.11
			jtl cintas po-REPLACES 2019032	\$ 856.02
			mse cintas-REPLACES 20190378	\$ 435.95
			OPEN ORDER UNIFORM RENTAL	\$ 392.87
			res cintas-REPLACES 20190383	\$ 129.93
			sme cintas-REPLACES 20190391	\$ 192.25
237976	12/21/2018	CINTAS CORPORATION #101	jm cintas-REPLACES 20190371	\$ 52.31
237977	12/21/2018	CLAUDE S. CYPHERS, INC.	OPEN ORDER FOR PARTS & SUPPLIE	\$ 170.33
237978	12/21/2018	CM REGENT RESOURCES	LONG TERM DISABILITY INSURANCE	\$ 8,844.70
237979	12/21/2018	CM REGENT RESOURCES	LIFE INSURANCE PAYMENT	\$ 11,660.88
237980	12/21/2018	COLONIAL INTERMEDIATE UNIT 20	OPERATING EXPENSES	\$ 7,917.34
237981	12/21/2018	COLONIAL INTERMEDIATE UNIT 20	SPECIAL ED PROGRAMS AND SERVICES	\$ 368,158.82
237982	12/21/2018	COMMUNICATIONS SYSTEMS, INC.	Smithfield Master Clock	\$ 811.42
			SMITHFIELD MASTER SLAVE CLOCK	\$ 601.00
237983	12/21/2018	CREST GOOD MFG CO INC	hss gasket	\$ 40.95
237984	12/21/2018	D'HUY ENGINEERING, INC.	prog#287010- 10/27-11/23/18 100%complete	\$ 3,425.00
			project3287009 JMH 7/28-8/31/18 95%complete	\$ 865.00
237985	12/21/2018	DANMAR PRODUCTS	Helmet and liner	\$ 152.00
237986	12/21/2018	DEBORAH CORSON	Expense claim # 2288. EMERGENCY PEDIA CONFERENCE	\$ 117.72
237987	12/21/2018	DECA INC.	Membership	\$ 144.00
237988	12/21/2018	DESPINA SECOR	Expense claim # 2289. CALCULUS AB & BC CONFERENCE	\$ 401.73
237989	12/21/2018	DIRECT ENERGY BUSINESS	ESE NOVEMBER NATURAL GAS CHARGE	\$ 1,652.32
			HS SOUTH NOVEMBER NATURAL GAS CHARGE	\$ 5,769.60
			JTL NOVEMBER NATURAL GAS CHARGE	\$ 3,069.81
237990	12/21/2018	DONNA G KENDERDINE, RPR	Transcript Fee for 12/6/18 Stu	\$ 165.50
237991	12/21/2018	ECOLAB INC.	TO PAY FOR INVOICES FOR 2018-2	\$ 500.08
237992	12/21/2018	EMERGENCY SYSTEMS SERVICE COMPANY	generator parts	\$ 179.51
			year 3 service agreement	\$ 13,778.85
237993	12/21/2018	ESPECIAL NEEDS	Classroom items for Special E	\$ 47.85
237994	12/21/2018	ESS NORTHEAST LLC	Billing Week Ending 12/08/2018	\$ 24,604.82
237995	12/21/2018	FABIOLA SOUFFRANT	Expense claim # 2287. IN-SERVICE 08/23 MILEAGE	\$ 9.05
237996	12/21/2018	FREDERICK P MILL	Expense claim # 2283. SAFE SCHOOL CONFERENCE	\$ 374.60
237997	12/21/2018	FRONTIER	FRONTIER OPEN PURCHASE ORDER	\$ 427.65
237998	12/21/2018	GENERAL SUPPLY COMPANY	High School South-	\$ 2,571.00
237999	12/21/2018	GERTRUDE HAWK CHOCOLATES	DECA CHOCOLATES FUNDRAISER	\$ 3,744.00
238000	12/21/2018	GLOBAL INDUSTRIAL EQUIPMENT	replace broken cafe tables	\$ 2,650.80
238001	12/21/2018	GOVERNMENT SOFTWARE SERVICES	GSS NOV. INV 9630	\$ 350.00
			GSS PIKE CTY INV 9375	\$ 1,791.88
238002	12/21/2018	GREGORY A MILFORD JR	Expense claim # 2282. SAFE SCHOOL CONFERENCE	\$ 360.76
238003	12/21/2018	HILLTOP SALES & SERVICE	jm hill tractor	\$ 6.44



**East Stroudsburg Area School District**  
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238004	12/21/2018	HOME DEPOT CREDIT SERVICES	CONCRETE SEALER	\$ 308.00
			maint. homedepot-REPLACE 20190	\$ 715.65
			OPEN ORDER FOR PARTS & SUPPLIE	\$ 413.60
			open PO for yearly supplies	\$ 267.83
238005	12/21/2018	INSIGHT PA CYBER CHARTER SCHOOL	PAYMENT FOR NOVEMBER 2018 TUITION	\$ 138,241.13
238006	12/21/2018	IRONTON GLOBALL LLC	OPEN PURCHASE ORDER IRONTON-20	\$ 1,995.17
238007	12/21/2018	JANICE CABRAL	PO BOX FEE FOR 2019	\$ 46.67
238008	12/21/2018	JENNIFER M SCHNAITMAN	Expense claim # 2280. 09/20 & 10/17 & 12/06 MILEAG	\$ 80.88
238009	12/21/2018	KEYSTONE FIRE PROTECTION CO.	hsn service alarm	\$ 954.00
238010	12/21/2018	KRISTEN A BUEKI	Expense claim # 2305. DISTRICT MEETING 11/28 MILEA	\$ 7.14
238011	12/21/2018	LINCOLN LEADERSHIP CHARTER SCHOOL	PAYMENT FOR 2017-2018 RECONCILIATION	\$ 65,420.45
238012	12/21/2018	LINDSEY R ZIMMERMAN	Expense claim # 2303. PATTAN HARRISBURG CONFERENCE	\$ 303.02
238013	12/21/2018	LJC DISTRIBUTORS OF FULLER BRUSH	orbital floor scrubbers	\$ 15,000.00
238014	12/21/2018	LVCNFF	NATIONAL FOOTBALL FOUNDATION S	\$ 240.00
238015	12/21/2018	LYMAN & ASH	Special Construction Counsel F	\$ 7,875.00
238016	12/21/2018	MAIN STREET PRINTING & COPY CENTER	ACT 71 Forms	\$ 143.23
238017	12/21/2018	MAKE MUSIC, INC	SmartMusic Educator Subscripti	\$ 140.00
238018	12/21/2018	MANWALAMINK WATER COMPANY	SMITHFIELD ELEM WATER AND SEWER	\$ 732.00
238019	12/21/2018	MARIALENA CASCIOTTA	Expense claim # 2296. NOVEMBER 2018 MILEAGE	\$ 87.42
			Expense claim # 2297. OCTOBER 2018 MILEAGE	\$ 165.63
238020	12/21/2018	MARISELA HORTON	Expense claim # 2278. GENERAL MEDICAL REIMBURSEMEN	\$ 25.00
238021	12/21/2018	MARY L BURKE	Expense claim # 2292. OCTOBER 2018 MILEAGE	\$ 199.58
			Expense claim # 2293. NOVEMBER 2018 MILEAGE	\$ 109.11
			Expense claim # 2279. GENERAL MEDICAL REIMBURSEMEN	\$ 25.00
238022	12/21/2018	MARYJANE COLAO	Expense claim # 2306. DEPT. MEETING MILEAGE	\$ 9.65
238023	12/21/2018	MARYLOUISE M NEYHART	Expense claim # 2302. NOVEMBER 2018 MILEAGE	\$ 39.13
238024	12/21/2018	MAUREEN SEIDEL	READING WONDERS ESE	\$ 3,132.00
238025	12/21/2018	MCGRAW HILL EDUCATION	Your Turn Praticce Books	\$ 713.45
238026	12/21/2018	MET-ED	MIDDLE SMITHFIELD NOVEMBER ELECTRIC 100071509721	\$ 5,426.67
			NORTH CAMPUS NOVEMBER ELECTRIC 100018255800	\$ 28,909.66
			SMITHFIELD DECEMBER 2018 ELECTRIC 100066917749	\$ 4,369.45
			TRAFFIC LIGHT ELECTRIC 100016991349	\$ 19.15
			TRAFFIC LIGHT ELECTRIC 100017096742	\$ 19.58
			TRAFFIC LIGHT ELECTRIC 100031621210	\$ 19.41
			TRAFFIC LIGHT ELECTRIC 100031621285	\$ 19.55
			TRAFFIC LIGHT ELECTRIC 100051981031	\$ 20.04
			TRAFFIC LIGHT ELECTRIC 100052611207	\$ 81.43
			TRAFFIC LIGHT ELECTRIC 100080490897	\$ 32.40
238027	12/21/2018	MICHAEL CATRILLO	Expense claim # 2286. NOVEMBER 2018 MILEAGE	\$ 39.24
238028	12/21/2018	EXECUTIVE PRINT SOLUTION, LLC	PRINTING TICKETS	\$ 73.54
238029	12/21/2018	MODERN GAS SALES, INC.	PROPAIN FOR THE LEHMAN POOL	\$ 344.96
238030	12/21/2018	MONOPRICE INC	3D Printer for tech ed	\$ 749.95
238031	12/21/2018	MORNING CALL	FOOD SERVICE TRUCK AD - MORNIN	\$ 946.93
238032	12/21/2018	NCS PEARSON, INC.	Reading	\$ 1,919.74
238033	12/21/2018	NORTHEAST MASONRY	Project 287009DHUY JMH Sidewalks	\$ 42,147.45
238034	12/21/2018	OFFICE TECHNOLOGY, LLC	INK FOR PRINTERS	\$ 730.00
238035	12/21/2018	PA FBLA	FBLA MEMBERSHIP DUES	\$ 468.00
238036	12/21/2018	PANKO REPORTING	Transcript for for Student Exp	\$ 187.50
238037	12/21/2018	PATRICIA J HEETER	Expense claim # 2299. PATTAN HARRISBURG CONFERENCE	\$ 160.15
238038	12/21/2018	PAUL BAKNER	Expense claim # 2018. EMPLOYEE TUITION REIMBURSEME	\$ 1,050.00
238039	12/21/2018	PAUL ROSTOCK	Rostock Jazz Masterclass	\$ 1,500.00
238040	12/21/2018	PENNSYLVANIA CYBER CHARTER SCHOOL	2017-2018 RECONCILIATION	\$ 42,063.22
238041	12/21/2018	PENNSYLVANIA LEADERSHIP CHARTER SCHOOL	PAYMENT FOR 2017/2018 RECONCILIATION	\$ 6,369.32
			PAYMENT FOR JULY-DEC TUITION	\$ 78,248.84
238042	12/21/2018	PENNSYLVANIA ONE CALL SYSTEM, INC.	district pa one-replaces 20190	\$ 65.86
238043	12/21/2018	PENTELEDATA	OPEN PO PENN TELEDATA -20190097	\$ 4,172.50
238044	12/21/2018	PETTY CASH HS SOUTH	3 KEYS FOR ROOM 207 AND STORAGE CLOSET	\$ 5.57
238045	12/21/2018	PETTY CASH JM HILL	PETTY CASH FOR 06/21 & 10/26 RECEIPTS	\$ 18.72
238046	12/21/2018	PMEA DISTRICT 10	District Band Registration Fee South Catasaquua HS	\$ 750.00
			Registration for PMEA District-ExeterTWP	\$ 375.00
238047	12/21/2018	PP&L	HS SOUTH NOVEMBER ELECTRIC	\$ 110.57
238048	12/21/2018	PRAXAIR DISTRIBUTION MID-ATLANTIC	leh praxair po-replaces 201902	\$ 57.35
238049	12/21/2018	QUILL CORPORATION	7-40913VT Violet File Folders	\$ 23.71

# East Stroudsburg Area School District

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238050	12/21/2018	RC FINE FOODS	to pay invoices for 2018-2019	\$ 179.70
238051	12/21/2018	REACH CYBER CHARTER SCHOOL	2017-2018 RECONCILIATION	\$ 190,051.17
238052	12/21/2018	ROYAL SECURITY SERVICES INC.	district yearly monitoring fee	\$ 2,979.00
238053	12/21/2018	SCHOOL HEALTH CORPORATION	School Health - switches and b	\$ 72.45
238054	12/21/2018	SHAWN A WESCOTT	Expense claim # 2294. NOVEMBER 2018 MILEAGE	\$ 83.06
238055	12/21/2018	SHOSHANAH HARRIS	Expense claim # 2291. PIAA OFFICIALS MEETING	\$ 117.72
238056	12/21/2018	SOUTH JERSEY ENERGY	HS SOUTH MAINTENANCE NATUAL GAS FOR NOVEMBER 2018	\$ 132.43
			HS SOUTH STADIUM NATUAL GAS FOR NOVEMBER 2018	\$ 1,078.06
			JM HILL NATUAL GAS FOR NOVEMBER 2018	\$ 896.34
238057	12/21/2018	STAPLES CREDIT PLAN	Office Supplies	\$ 533.82
			STAPLES BO SUPPLIES-NOV	\$ 133.54
			Supplies	\$ 47.46
			Verbatim Stero Earphones Item	\$ 203.13
238058	12/21/2018	STROUDSBURG HIGH SCHOOL PARENTS ASSOCIATION	SOUTH SWIM ENTRY FEE WINTER CL	\$ 190.00
238059	12/21/2018	SUBURBAN EMS, INC.	JTL FOOTBALL AMBULANCE COVERAG	\$ 1,127.50
			SOUTH FOOTBALL AMBULANCE COVER	\$ 2,695.00
238060	12/21/2018	THE A.G. MAURO COMPANY	lehman door #9 Order#SO134033	\$ 21,350.00
238061	12/21/2018	THE EC/BCLS TRAINING CENTER	HEARTSAVER CPR AED FIRST AID	\$ 2,008.00
238062	12/21/2018	THE SHAWNEE PLAYHOUSE	SHAWNEE PLAYHOUSE ENGLISH FIELD TRIP	\$ 358.00
238063	12/21/2018	THERESA DEHART	GROCERIES FOR FOOD FOR FAMILIES PROGRAM	\$ 161.60
238064	12/21/2018	THOMAS J. MCINTYRE III	Expense claim # 2281. NOVEMBER 2018 MILEAGE	\$ 32.37
238065	12/21/2018	TIMOTHY WAGNER	Expense claim # 2290. IN-SERVICE MILEAGE	\$ 14.28
238066	12/21/2018	TYLER TECHNOLOGIES, INC.	TYLER INV 045243210 MNGT SERVI	\$ 17,688.51
238067	12/21/2018	US FOODS	TO PAY FOR ALREADY PURCHASED 2	\$ 4,207.65
238068	12/21/2018	W.B. MASON CO., INC.	CUSTODIAL SUPPLIES BID #15	\$ 23.64
			IU 20 PAPER BID-RESICA	\$ 243.20
238069	12/21/2018	WARD'S SCIENCE	Sheep Brain with Dura Mater-RE	\$ 329.17
238071	12/21/2018	WEIS MARKET, INC.	ITECH COMMUNITY DAY	\$ 47.83
			VETERANS DAY LUNCHEON	\$ 113.60
238072	12/21/2018	WEX BANK	DISTRICT FLEET FUEL	\$ 3,366.22
238073	12/21/2018	MOUNTAIN APPLAANCE REPAIR	replace faulty touchpad	\$ 391.90
238074	12/21/2018	WILLIAM RIKER	Expense claim # 2285. PDE SAS CONFERENCE	\$ 126.44
238075	12/21/2018	WILLIAM YOUNG	Expense claim # 2300. NOVEMBER 2018 MILEAGE	\$ 60.50
238076	12/21/2018	WOLFINGTON BODY COMPANY, INC.	INVOICE 243476W	\$ 151.32
			INVOICE 250322W	\$ 3.51
238077	12/21/2018	WOODWIND & BRASSWIND	Band Supplies	\$ 538.25
			Band Supplies PO#18003465	\$ 243.96
			Band Supplies-PO#18003465	\$ 50.82
			Snare Brushes	\$ 78.96
238078	12/21/2018	WORLDWIDE SPORT SUPPLY	LEHMAN WRESTLING	\$ 199.94
238079	12/21/2018	WORTHINGTON DIRECT	Rocking Chairs - Special Ed.	\$ 520.35
238080	12/21/2018	ZESWITZ MUSIC COMPANY	Baritone #135504 repair	\$ 43.20
			Bass Clarinet #83078 repair	\$ 129.60
			Euphonium Repair Invoice 10278	\$ 36.00
			Hi Hat Stand Repair	\$ 21.60
			Instrument Repairs and Mainten	\$ 741.60
238081	01/03/2019	ABC TROPHIES, INC.	SOUTH ATHLETICS GOULD PLAQUE	\$ 18.00
238082	01/03/2019	ABELOFF AUTO GROUP	GMC SIERRA REPAIR	\$ 71.90
238083	01/03/2019	AMAZON.COM	Andrea Instruments	\$ 134.09
			Annette O'Malley docking stati	\$ 179.00
			Classroom equip. for JTL sp. e	\$ 84.95
			Classroom equipment for studen	\$ 66.98
			EXTRON WALL PLATE	\$ 24.95
			HS-S Amazon supply order	\$ 430.91
			HUE HD (black) USB camera for	\$ 49.95
			Instructional mat'l for second	\$ 105.85
			Office Supplies	\$ 21.78
			Officer Harrison	\$ 107.07
			RED HIGHLIGHTERS	\$ 14.60
			Texas Instruments BA II Plus P	\$ 1,314.60
			USB-C to HDMI VGA Adapter	\$ 102.50
238084	01/03/2019	AMERICAN DENTAL HYGIENISTS ASSOCIATION	Dental Hygiene Assoc. Membersh ID124421	\$ 310.00
238085	01/03/2019	ATHMEDICS	SOUTH ATHLETIC TRAINER SUPPLIE	\$ 7,289.70

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
238086	01/03/2019	ATTAINMENT COMPANY	Pre-Voc PV-17W/Hands on Math	\$ 229.00
			Pre-Voc One & Two PV-17W	\$ 2,069.45
238087	01/03/2019	BILLIE K TRAUSSCHKE	PURCHASEING CANDY FOR STUDENTS SWB REWARDS	\$ 26.00
238088	01/03/2019	BLICK ART MATERIALS	Canson 60 sheet drawing pad 12	\$ 1,583.01
238089	01/03/2019	BOROUGH OF EAST STROUDSBURG	HS SOUTH 4TH QTR 2018 WATER & SEWER	\$ 5,640.90
			HS SOUTH STADIUM 4TH QTR 2018 WATER & SEWER	\$ 793.20
			JM HILL 4TH QTR 2018 WATER & SEWER	\$ 888.60
			MAINTENANCE BLDG 4TH QTR 2018 WATER & SEWER	\$ 104.75
238090	01/03/2019	BUSHKILL OUTREACH	MIDDLE SMITHFIELD CASUAL FOR A CAUSE	\$ 284.75
238091	01/03/2019	CHAPTER 13 TRUSTEE	Payroll Run 1 - Warrant 181227	\$ 245.00
238092	01/03/2019	COMMISSIONER OF TAXATION AND FINANCE	Payroll Run 1 - Warrant 181227	\$ 125.40
238093	01/03/2019	E.S.E.A.	Payroll Run 1 - Warrant 181227	\$ 28,420.45
238094	01/03/2019	EAST STROUDSBURG	Payroll Run 1 - Warrant 181227	\$ 7,116.81
			Payroll Run 9 - Warrant 181227	\$ 221.69
238095	01/03/2019	ECOLAB INC.	TO PAY FOR INVOICES FOR 2018-2	\$ 724.15
238096	01/03/2019	ED FOUNDATION OF ES/GENERAL FUND	Payroll Run 1 - Warrant 181227	\$ 28.00
238097	01/03/2019	ESS NORTHEAST LLC	Billing Week Ending 12/22/2018	\$ 25,822.44
238098	01/03/2019	FRONTIER	FRONTIER OPEN PURCHASE ORDER	\$ 817.72
238099	01/03/2019	HAB-DLT	Payroll Run 1 - Warrant 181227	\$ 901.68
238100	01/03/2019	HESC	Payroll Run 1 - Warrant 181227	\$ 368.74
238101	01/03/2019	KALAHARI RESOROTS, LLC	TICKETS FOR STUDENT FAMILTY BINGO NIGHT	\$ 210.00
238102	01/03/2019	KASA'S FOODS DIST CO INC.	TO PAY PIZZA INVOICES FOR 2018	\$ 21,692.64
238103	01/03/2019	KEYCO DISTRIBUTORS INC.	to pay invoices for 2018-2019	\$ 1,537.29
238104	01/03/2019	WILLIAM F. PETTERSON	mad science fire and ice assem	\$ 400.00
238105	01/03/2019	MAILLIE LLP	PROGRESS BILLING INV 100008275	\$ 19,500.00
238106	01/03/2019	MET-ED	HS SOUTH DECEMBER ELECTRIC 100017327568	\$ 19,316.10
			JM HILL DECEMBER ELECTRIC 100105710071	\$ 3,681.56
			RESICA DECEMBER ELECTRIC 100016949099	\$ 5,491.29
			TRAFFIC LIGHT DECEMBER ELECTRIC 100016944322	\$ 19.62
			TRAFFIC LIGHT DECEMBER ELECTRIC 100054179492	\$ 33.43
			TRAFFIC LIGHT DECEMBER ELECTRIC 100075377489	\$ 30.86
238107	01/03/2019	MICHAEL CATRILLO	AMAZONE FIELDTRIP RAIN PANCHOES	\$ 224.97
238108	01/03/2019	MODERN GAS SALES, INC.	PROPAIN FOR LEHMAN POOL	\$ 421.25
			PROPAIN FOR RESICA	\$ 3,315.15
238109	01/03/2019	NEOPOST USA INC.	Labels for postage machine HSN	\$ 20.75
238110	01/03/2019	NYSCSPC (NEW YORK STATE CHILD SUPPORT	Payroll Run 1 - Warrant 181227	\$ 193.50
238111	01/03/2019	PATRICIA A TIERNAN	BAGELS FOR YEARBOOK	\$ 36.95
			BUTTER AND CREAM FOR BAGELS	\$ 9.44
238112	01/03/2019	PENNSYLVANIA DEPARTMENT OF REVENUE	Payroll Run 1 - Warrant 181227	\$ 134.54
238113	01/03/2019	PENNSYLVANIA HIGHER EDUCATION AGENCY	Payroll Run 1 - Warrant 181227	\$ 1,100.88
238114	01/03/2019	PEPSI-COLA	TO PAY INVOICES 2018-2019	\$ 2,462.62
238115	01/03/2019	POCONO MOUNTAIN DAIRIES	TO PAY 2018-2019 INVOICES	\$ 23,333.19
238116	01/03/2019	PSERS	1997-1998 TRITTO, JOANN	\$ 826.55
			2005-2006 SOURWINE, ARTHUR	\$ 71.45
			2008-2009 HANN, MARIALIDES	\$ 306.94
			2008-2009 REALI, SUSAN	\$ 205.76
			2009-2010 REALI, SUSAN	\$ 144.60
238117	01/03/2019	REINHART FOOD SERVICE	to pay invoices for 2018-2019	\$ 34,977.85
238118	01/03/2019	ROCKLAND BAKERY	to pay invoices for 2018-2019	\$ 3,031.88
238119	01/03/2019	SHARP ENERGY	OPEN ORDER FOR PROPANE - NORTH	\$ 30,017.02
			OPEN ORDER FOR PROPANE - SOUTH	\$ 10,380.48
238120	01/03/2019	SHI INTERNATIONAL CORP	Ipad Cabinets for Speech Thera	\$ 449.00
238121	01/03/2019	TALLEY PETROLEUM	TALLEY HEATING OIL	\$ 56,431.98
238122	01/03/2019	THE FINAL TOUCH ACCESSORY CO	Band Rain Jackets	\$ 1,800.00
238123	01/03/2019	THERESA DEHART	HOLIDAY PARTY SUPPLIES	\$ 130.58
238124	01/03/2019	TSA REGION 9	REGIONAL REGISTRATION	\$ 224.00
238125	01/03/2019	TSA REGION 9	REGISTRATION FOR REGIONAL TECHNOLOGY STUDENTS	\$ 400.00
238126	01/03/2019	U.S. DEPARTMENT OF EDUCATION	Payroll Run 1 - Warrant 181227	\$ 267.49
238127	01/03/2019	VERIZON WIRELESS	OPEN PURCHASE ORDER VERIZON-20	\$ 3,671.56
			VERIZON EQUIPMENT CHARGES	\$ 512.76
238128	01/03/2019	WALMART COMMUNITY/GEMB	LIFESKILLS CLASSROOM SUPPLIES	\$ 272.42
			Open P.O. for Life Skills - Ba	\$ 206.70
			Open P.O. for Life Skills - Ju	\$ 187.52



**East Stroudsburg Area School District**  
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Check Number	Date	Vendor Name	Invoice Description	Check Amount
238128	01/03/2019	WALMART COMMUNITY/GEMB	PURCHASE FOR HPE	\$ 651.54
			SOUTH CONCESSION STAND SUPPLIES	\$ 539.76
			STUDENTS POSITIVE BEHAVIOR REWARDS	\$ 400.00
			Walmart	\$ 55.70
238129	01/03/2019	WEX BANK	DISTRIC GAS CARD DECEMBER CHARGES	\$ 3,153.10
238130	01/09/2019	DENISE S ROGERS	MEAL MONEY FOR PIAA STATE CHEER COMPETITION	\$ 760.00
238131	01/10/2019	A WIZ CORP.	to pay invoices for 2018-2019	\$ 190.00
238132	01/10/2019	ALL AMERICAN SPORTS CORP.	NORTH FOOTBALL LAUNDRY	\$ 2,580.85
			SOUTH FOOTBALL LAUNDRY	\$ 3,471.70
238133	01/10/2019	APPLE INC.	ADAPTERS	\$ 1,580.00
238134	01/10/2019	B & H PHOTO	Kodak Professional Tri-X 400 B	\$ 99.95
238135	01/10/2019	EIDENS, INC	Big Life Growth Mindset journa	\$ 450.00
238136	01/10/2019	BRIDGES TRANSITIONS CO.	Choices 360 Career Exploration	\$ 1,300.00
238138	01/10/2019	CANDORIS TECHNOLOGIES, LLC	TRAOMOMG CANDORIS	\$ 10,000.00
238139	01/10/2019	CARBON MONROE PIKE DRUG & ALCOHOL COMM	Drug & Alcohol Inv. #18-19-020	\$ 7,000.00
238140	01/10/2019	CASCIO INTERSTATE MUSIC	Music supplies	\$ 99.07
238141	01/10/2019	CHAPMAN REFRIGERATION LLC	to pay invoices for 2018-2019	\$ 193.23
238142	01/10/2019	CHAPTER 13 TRUSTEE	Payroll Run 1 - Warrant 190110	\$ 245.00
238143	01/10/2019	CHC MOTORS	Repair Order 3373	\$ 782.00
238144	01/10/2019	CLAUDE S. CYPHERS, INC.	shop pullers	\$ 123.15
238145	01/10/2019	COLT PLUMBING SPECIALTIES	leh seat	\$ 345.33
238146	01/10/2019	COMMISSIONER OF TAXATION AND FINANCE	Payroll Run 1 - Warrant 190110	\$ 62.70
238147	01/10/2019	COMPUTER DISCOUNT WAREHOUSE	BULB FOR BOARD ROOM	\$ 121.89
			CDW KENSINGTON LAPTOP LOCKS	\$ 1,872.00
			Ear buds	\$ 742.50
			FOLIO CASE - TABITHA	\$ 90.74
			Graphic arts printer	\$ 245.82
			LCD bulb	\$ 99.00
			OPEN PURCHASE ORDER CDW-201901	\$ 68.45
			Replacement of Projector Remot	\$ 82.92
			WEB DESIGN CLASS HSN JOHN LEHR	\$ 363.97
238148	01/10/2019	CRAMERS WELDING & REPAIRS	ANGLE IRON GROUNDS DUMP TRUCK	\$ 65.00
238149	01/10/2019	CREST GOOD MFG CO INC	NORTH SUPPLIES	\$ 1,117.06
238150	01/10/2019	DEMCO INC	Demco L. Aulisio	\$ 495.91
			library supplies and storage:	\$ 1,181.39
238151	01/10/2019	DM SUPPLY SOURCE, LLC	bushkill controller	\$ 825.93
			bushkill coupling	\$ 64.50
			hsn air valve	\$ 959.73
			hss duct	\$ 247.25
			mse valve	\$ 187.17
			resica relay	\$ 43.90
			resica valve	\$ 515.57
238152	01/10/2019	DONNA G KENDERDINE, RPR	Transcript Hearing Fee for Stu	\$ 162.00
238153	01/10/2019	E.S.E.A.	Payroll Run 1 - Warrant 190110	\$ 28,427.77
238154	01/10/2019	EAST STROUDSBURG	Payroll Run 1 - Warrant 190110	\$ 7,343.98
238155	01/10/2019	EASTON ARTS ACADEMY CHARTER SCHOOL	Easton Arts Academy (Jan 2019)	\$ 7,753.71
238156	01/10/2019	EBSCO INFORMATION SERVICES	Ebsco subscription services: M	\$ 173.84
238157	01/10/2019	ECOLAB INC.	TO PAY FOR INVOICES FOR 2018-2	\$ 4,444.33
238158	01/10/2019	ED FOUNDATION OF ES/GENERAL FUND	Payroll Run 1 - Warrant 190110	\$ 28.00
238159	01/10/2019	EN-NET SERVICES LLC	Bump Armor Tech-Pro X 11" Blac	\$ 474.30
238160	01/10/2019	EPLUS TECHNOLOGY	Projector	\$ 474.00
238161	01/10/2019	ESPECIAL NEEDS	Classroom items for Special E	\$ 41.62
			Life Skills class @ Middle Smi	\$ 157.57
238162	01/10/2019	ESS NORTHEAST LLC	Billing Week Ending 12/15/18	\$ 27,097.79
238163	01/10/2019	EVIDENT, INC	Security Order from Evident fo	\$ 119.58
238164	01/10/2019	EXECUTIVE EDUCATION ACADEMY CHARTER SCHOOL	PAYMENT FROM JULY TO OCTOBER 2018 TUITION	\$ 4,430.69
238165	01/10/2019	FIVE STAR INTERNATIONAL LLC	Open Order for Parts	\$ 361.72
238166	01/10/2019	GLOBAL INDUSTRIAL EQUIPMENT	cap screws	\$ 26.40
238167	01/10/2019	GRAINGER	hss cable	\$ 220.40
			shop calendar	\$ 14.07
			T-slot nut	\$ 72.80
238168	01/10/2019	HAB-DLT	Payroll Run 1 - Warrant 190110	\$ 1,059.02
238169	01/10/2019	HESC	Payroll Run 1 - Warrant 190110	\$ 367.90

# East Stroudsburg Area School District

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238170	01/10/2019	HILLTOP SALES & SERVICE	hss hill top po-REPLACES 20190	\$ 36.60
			mse hilltop-REPLACES 20190374	\$ 67.51
				\$ 73.92
238171	01/10/2019	INSECT LORE	Insectlore - Caterpillars prep	\$ 317.99
238172	01/10/2019	J.W.PEPPER & SONS-ACCT.#36-136400	Band Music Commissioned by ESA	\$ 499.50
238173	01/10/2019	KEY CLUB INTERNATIONAL	KEY CLUB DUES FOR 2018/2019	\$ 3,263.00
238174	01/10/2019	KEYSTONE FIRE PROTECTION CO.	ese sprinkler system repair	\$ 392.00
			hsn service alarm	\$ 652.00
			hss service alarm	\$ 445.00
238175	01/10/2019	EARLY MORNING DONUTS, INC.	PAYMENT FOR KRISPY KREME FUNDRAISER	\$ 178.70
238176	01/10/2019	LUNCH ACCT REFUND	VILLAFANA REFUND 135201	\$ 140.65
238177	01/10/2019	M A BRIGHTBILL BODY WORKS INC.	OPEN ORDER FOR M.A. BRIGHTBILL	\$ 1,089.00
238178	01/10/2019	MAIN STREET LEASING	BUS FOR TRIP TO UN	\$ 840.00
238179	01/10/2019	MARYWOOD UNIVERSITY NAFME COLLEGIATE	Marywood Wind Band Celebration	\$ 73,613.80
238180	01/10/2019	JIM MELLON GENERAL CONTRACTING INC.	resica mold remediation	\$ 165.00
238181	01/10/2019	MESKO GLASS & MIRROR CO.	hss laminate	\$ 13,350.42
238182	01/10/2019	MONROE CAREER AND TECHNICAL INSTITUTE	MCTI CAP IMPROV FUND MONPAY-january	\$ 155,312.00
238183	01/10/2019	MONROE CAREER AND TECHNICAL INSTITUTE	MCTI OPERATING PAYMENT FOR 18/January 2019	\$ 300.00
238184	01/10/2019	MORITZ EMBROIDERY WORKS INC.	SOUTH EMBROIDERY FOR DXI JACKE	\$ 3,765.00
238185	01/10/2019	NATIONAL SCHOOL BOARDS ASSOCIATION	Board members NSBA Conference	\$ 1,115.00
			NSBA Conference for George And	\$ 765.00
			NSBA Conference for Richard Sc	\$ 193.50
238186	01/10/2019	NYSCSPC (NEW YORK STATE CHILD SUPPORT	Payroll Run 1 - Warrant 190110	\$ 340.00
238187	01/10/2019	OLD FASHION CANDY CO INC	CANDY COMPANY FUNDRAISER	\$ 68.67
238188	01/10/2019	PENNSYLVANIA DEPARTMENT OF REVENUE	Payroll Run 1 - Warrant 190110	\$ 1,061.19
238189	01/10/2019	PENNSYLVANIA HIGHER EDUCATION AGENCY	Payroll Run 1 - Warrant 190110	\$ 150.00
238190	01/10/2019	PLEASANT VALLEY ATHLETICS	JTL TRACK & FIELD ENTRY FEE FO	\$ 1,375.00
238191	01/10/2019	PMEA DISTRICT 10	district chorus dues-south	\$ 19,699.32
238192	01/10/2019	POCONO PROFOODS	TO PAY INVOICE FOR 2018-2019 S	\$ 54.10
238193	01/10/2019	POCONO RECORD	Advertisements for Boare meeti	\$ 120.00
238194	01/10/2019	PROSSER LABORATORIES, INC.	hss prosser po-replaces 201903	\$ 90.00
			leh prosser po-replaces 201902	\$ 2,730.55
238195	01/10/2019	PUNDOCK CONSTRUCTION	INSTALL SOFTWARE //CHECK VALV	\$ 254.78
238196	01/10/2019	QUILL CORPORATION	Guidance Office Supplies-19000500	\$ 348.82
			JULY BO OFFICE SUPPLIES 19000738	\$ 19.99
			NORTH ATHLETIC OFFICE SUPPLIES 19000943	\$ 37.47
			NORTH OFFICE SUPPLIES	\$ 115.59
			Order for EHN Yearbook - Stude 19001029	\$ 118.99
			Order for EHN Yearbook - Stude-PO#19001029	\$ 200.00
238197	01/10/2019	SHAWNEE PLAYHOUSE	DEPOSIT FOR 2 SCHOOL PERFORMANCES AT SHAWNEE	\$ 1,880.79
238198	01/10/2019	SIMCO LOGISTICS,INC	TO PAY ICE CREAM INVOICES 2018	\$ 743.03
238199	01/10/2019	STROUDSBURG ELECTRIC MOTOR SERVICE	hss oiler	\$ 39.00
238200	01/10/2019	SWEET, STEVENS, KATZ & WILLIAMS LLP	Inv. # 116689 Professional Svs	\$ 2,643.00
			Professional Services through	\$ 448.50
			Sp Ed expulsion	\$ 875.00
238201	01/10/2019	THE AMERICAN BOTTLING CO	to pay invoices for 2018-2019	\$ 672.00
238202	01/10/2019	THE CONTINENTAL PRESS, INC.	Title 1 Continental Press Book	\$ 13,362.50
238203	01/10/2019	THOMAS F. DIRVONAS	OCTOBER 2018 INVOICE	\$ 8,000.00
			SEPT INVOICE	\$ 38,204.00
238204	01/10/2019	TYLER TECHNOLOGIES, INC.	TYLER INV 045-246584	\$ 267.49
238205	01/10/2019	U.S. DEPARTMENT OF EDUCATION	Payroll Run 1 - Warrant 190110	\$ 383.01
238206	01/10/2019	ULINE	ULINE INDUSTRIAL PALLET TRUCK	\$ 32.00
238207	01/10/2019	UNITED WAY OF MONROE COUNTY	Payroll Run 1 - Warrant 190110	\$ 79.60
238208	01/10/2019	VERITIV OPERATING COMPANY	CUSTODIAL BID SUPPLIES-18000031	\$ 15.92
			CUSTODIAL BID SUPPLIES-po#18000031	\$ 750.00
238209	01/10/2019	WELLS FARGO BANK WF8113	INV.#1630717 - QSCB / QZAB ADM	\$ 5.00
238210	01/10/2019	WEST END EQUIPMENT	north drill bit	\$ 269.39
238211	01/17/2019	95 PERCENT GROUP INC.	Title I	\$ 603.00
238212	01/17/2019	A.J. SMITH ELECTRIC MOTOR SERVICE	hsn motor parts	\$ 1,044.00
			hsn unit vents	\$ 630.75
238213	01/17/2019	ALAN KUNSMAN ROOFING & SIDING INC	resica roof	\$ 3,643.71
238214	01/17/2019	ALTEC INDUSTRIES INC	service bucket truck	\$ 500.00
238215	01/17/2019	BACKTRACK VOCALS LLC	CONCERT AT JTL WITH STUDENTS	\$ 159.99
238216	01/17/2019	BANKS' VACUUM SALES AND SERVICE	ese banks po-REPLACES 20190358	

# East Stroudsburg Area School District

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Check Number	Date	Vendor Name	Invoice Description	Check Amount
238216	01/17/2019	BANKS' VACUUM SALES AND SERVICE	hss banks po-REPLACES 20190315	\$ 219.97
238217	01/17/2019	H.A. BERKHEIMER INC.	TAX COLLECTION FEE DECEMBER 2018	\$ 22.34
			TAX COLLECTION FEE NOVEMBER 2018	\$ 281.60
			jtl breakers	\$ 1,320.00
238218	01/17/2019	BREAKER BROKERS INC		\$ 2,316.00
238219	01/17/2019	BRIAN BADDICK	Expense claim # 2309. TUITION REIMBURS EDU 8015	\$ 5,392.00
238220	01/17/2019	BUILD ALL, INC	Resica Elementary per Sept. Br	\$ 1,836.00
238221	01/17/2019	CANON-MCMILLAN SCHOOL DISTRICT	PAYMENT FOR NOVEMBER 2018 TUITION	\$ 126.31
238222	01/17/2019	CLASSROOM DIRECT/SCHOOL SPECIALTY INC.	52575332 SCHOOL SUPPLIES	\$ 1,402.66
			52868452 SCHOOL SUPPLIES	\$ 1,515.33
			52868653 SCHOOL SUPPLIES	\$ 402.63
			52868877 SCHOOL SUPPLIES	\$ 23.79
			7788184022 SCHOOL SUPPLIES	\$ 60.48
			7788295724 SCHOOL SUPPLIES	\$ 112.18
			7788402247 SCHOOL SUPPLIES	\$ 25.90
			7788424427 SCHOOL SUPPLIES	\$ 426.29
			7788426342 SCHOOL SUPPLIES	\$ 41.55
			7788433921 SCHOOL SUPPLIES	\$ 150.00
			778846550 SCHOOL SUPPLIES	\$ 448.49
			7788481726 SCHOOL SUPPLIES	\$ 457.10
			778848219 SCHOOL SUPPLIES	\$ 109.02
			7788535986 SCHOOL SUPPLIES	\$ 206.40
			7788551933 SCHOOL SUPPLIES	\$ 149.90
			7788585884 SCHOOL SUPPLIES	\$ 137.18
			778859029 SCHOOL SUPPLIES	\$ 158.79
			7788611909 SCHOOL SUPPLIES	\$ 124.06
			7788618949 SCHOOL SUPPLIES	\$ 58.23
			7788620584 SCHOOL SUPPLIES	\$ 296.52
			7788621769 SCHOOL SUPPLIES	\$ 1,489.91
			7788632620 SCHOOL SUPPLIES	\$ 145.44
			7788708447 SCHOOL SUPPLIES	\$ 66.52
			7788722910 SCHOOL SUPPLIES	\$ 2,161.76
			7788723817 SCHOOL SUPPLIES	\$ 823.44
			7788789021 SCHOOL SUPPLIES	\$ 71.97
			7788819911 SCHOOL SUPPLIES	\$ 17.81
			7788839723 SCHOOL SUPPLIES	\$ 134.00
			7788999877 SCHOOL SUPPLIES	\$ 53.18
			7789001117 SCHOOL SUPPLIES	\$ 108.20
			7789040042 SCHOOL SUPPLIES	\$ 843.24
			7789050302 SCHOOL SUPPLIES	\$ 56.60
			7789063909 SCHOOL SUPPLIES	\$ 211.12
			7789071153 SCHOOL SUPPLIES	\$ 566.33
			7789111338 SCHOOL SUPPLIES	\$ 2,816.23
			77891628888 SCHOOL SUPPLIES	\$ 436.97
			7789204981 SCHOOL SUPPLIES	\$ 97.57
			7789219438 SCHOOL SUPPLIES	\$ 53.23
			7789221687 SCHOOL SUPPLIES	\$ 107.40
			7789237939 SCHOOL SUPPLIES	\$ 60.50
			7789273936 SCHOOL SUPPLIES	\$ 53.10
			7789288025 SCHOOL SUPPLIES	\$ 120.80
			7789291396 SCHOOL SUPPLIES	\$ 2,470.50
			7789298227 SCHOOL SUPPLIES	\$ 785.98
			7789323849 SCHOOL SUPPLIES	\$ 4,961.54
238223	01/17/2019	COLONIAL INTERMEDIATE UNIT 20	COLONIAL ACADEMY DEBT SERVICE	\$ 66,995.00
			CVP Web adm site lics 7/1/18-	\$ 1,502.20
			Form 818 w/IU for services for	\$ 9,061.75
			Handwriting Booklets - Printin	\$ 92,745.45
			INSTRUCTIONAL COST	\$ 32,240.72
			PARTIAL HOSPITAL INSTALLMENT	\$ 30.00
			PRACTICAL INTERVENTION STRATEGIES	\$ 910.00
			SUMMER ADMINISTRATION WORK SHOP	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP - NO SHOW	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP 18003768	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP NO SHOW	\$ 70.00

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238223	01/17/2019	COLONIAL INTERMEDIATE UNIT 20	SUMMER ADMINISTRATION WORK SHOP PO 18003615	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003675	\$ 210.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003676	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003723	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003724	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003824	\$ 70.00
			SUMMER ADMINISTRATION WORK SHOP PO 18003851	\$ 140.00
			TRAINER RECERTIFICATION 05/11/2018	\$ 225.00
			TRANSPERFECT	\$ 11.50
			ese override button	\$ 229.00
238224	01/17/2019	COLT PLUMBING SPECIALTIES	hss sensor module	\$ 490.21
			hss solenoid	\$ 546.06
238225	01/17/2019	CREST GOOD MFG CO INC	NORTH SUPPLIES	\$ 275.68
			NORTH SURVEILLANCE CAMERAS SER	\$ 2,002.00
238226	01/17/2019	D'HUY ENGINEERING, INC.	PURCHASE FOR SCHOOL WIDE EVENT AWARDS	\$ 133.90
238227	01/17/2019	DEBRA A PADAVANO	JTL & LIS DXI WRESTLING ENTRY	\$ 650.00
238228	01/17/2019	DISTRICT XI WRESTLING COACHES ASSOCIATION	NORTH & SOUTH WRESTLING DXI DU	\$ 120.00
			SPORT TEK POM POM BEANIES	\$ 675.00
238229	01/17/2019	DOUBLE M PRODUCTIONS	DTN Invoice	\$ 1,030.50
238230	01/17/2019	DTN, LLC	INVOICE E132003-007945	\$ 15,578.40
238231	01/17/2019	E.R. LINDE CONSTRUCTION CORP.	Inv. #291 IEP training	\$ 1,200.00
238232	01/17/2019	EDLAW INTERACTIVE	REFUND FOR WARM-UPS PANTS	\$ 37.00
238233	01/17/2019	EDWIN GRAVE	generator parts	\$ 1,081.90
238234	01/17/2019	EMERGENCY SYSTEMS SERVICE COMPANY	hsn generator	\$ 1,018.16
			hsn rental generator	\$ 2,852.50
			public official bonding/Dawn N	\$ 250.00
238235	01/17/2019	ENGLE HAMBRIGHT & DAVIES, INC.	Title I - KG Reg Fair	\$ 306.45
238236	01/17/2019	FACE/SCHOLASTIC INC.	bushkill service pump	\$ 255.00
238238	01/17/2019	FRANCIS SMITH & SONS, INC.	Expense claim # 2308. TUITION REIMBURS EDUI 501	\$ 1,530.00
238239	01/17/2019	FRANCOIS MARIA	Copier lease replaces 20190065	\$ 786.42
238240	01/17/2019	FRASER ADVANCED INFORMATION SYSTEMS	Copier Maintenance	\$ 1,409.98
			COPIER MAINTENANCE COST 2018-201	\$ 130.46
			COPIER MAINTENANCE COST 2018-2019	\$ 5,455.71
			COPIER MAINTENANCE COST 2018-2019 PO 19002153	\$ 620.57
			Copier Maintenance for Adminis	\$ 867.52
			Copier-REPLACES 20190046	\$ 173.18
			copier-REPLACES 20190047	\$ 797.95
			For Superintendent's Sharp Cop	\$ 465.97
			G-9535-YEARLY MAINTENANCE COPI	\$ 1,196.90
			G-9564(MAIN OFFICE COPIER) MNT	\$ 165.42
			guidance/main office copier	\$ 380.52
			library hall and Maple copiers	\$ 872.82
			NORTH ATHLETIC COPIER	\$ 32.12
			SOUTH ATHLETICS COPIER	\$ 23.44
			FUNDRAISING	\$ 633.60
238241	01/17/2019	GERTRUDE HAWK CHOCOLATES	shop comb machine	\$ 151.88
238242	01/17/2019	GLOBAL INDUSTRIAL EQUIPMENT	HSS phys. ed supplies for Spec	\$ 2,576.34
238243	01/17/2019	THE PROPHET CORP	Playground 97828	\$ 195.00
238244	01/17/2019	GREEN POND NURSERY, INC	Invoice # G19245 October 2018	\$ 3,265.46
238245	01/17/2019	GROVE CITY AREA SCHOOL DISTRICT	Invoice # G19377 for November	\$ 2,820.17
			Pre-Refferal Intervention Manu	\$ 140.00
238246	01/17/2019	HAWTHORNE EDUCATIONAL SERVICES	Suicide Prevention Program shipping charge	\$ 24.77
238247	01/17/2019	HAZELDEN BETTY FORD FOUNDATION	Expense claim # 2310. TUITION REIMBUR EDU8054&8090	\$ 4,560.00
238248	01/17/2019	HEATHER A PIPERATO	mse hilltop-REPLACES 20190374	\$ 209.60
238249	01/17/2019	HILLTOP SALES & SERVICE	resica engine oil	\$ 6.44
			Locks and keys for lockers	\$ 62.16
238250	01/17/2019	HODGE PRODUCTS, INC.	PAYMENT FOR NOVEMBER TUITION	\$ 2,133.00
238251	01/17/2019	HOFFMAN HOMES, INC	PAYMENT FOR SEPT & OCT OT	\$ 978.75
			Equipment for Life Skills clas	\$ 1,007.00
238252	01/17/2019	HOME DEPOT CREDIT SERVICES	GROUNDS SUPPLIES	\$ 518.10
			HALLS OF WALLS SUMMITTED A CHECK	\$ 465.22
			maint. homedepot-REPLACE 20190	\$ 197.01



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238252	01/17/2019	HOME DEPOT CREDIT SERVICES	MAINTENANCE SUPPLIES	\$ 6,642.66
			Mini fridge for life skills cl	\$ 219.00
			OPEN ORDER FOR PARTS & SUPPLIE	\$ 1,172.66
			open PO for yearly supplies	\$ 129.73
			Title 1 Parent Engagement	\$ 791.98
238253	01/17/2019	INSERVCO INSURANCE SERVICES, INC.	INSERVCO / CLAIM FEE & BILL RE	\$ 1,286.70
238254	01/17/2019	INTEGRAONE	Printer/copier/fax for HSS nur	\$ 235.42
			QUOTE # 016214-MERAKI CAMERAS-	\$ 242,820.00
			QUOTE#016443 EHS MERAKI CAMERA	\$ 198,360.00
238255	01/17/2019	INTERPRETEK	Inv. 233076 11/25/18 Intrprti	\$ 195.00
238256	01/17/2019	J.W.PEPPER & SONS-ACCT.#36-136400	7/8 Band Spring Semester Music	\$ 348.99
			Music	\$ 39.99
238257	01/17/2019	J.A. MAC INC	ELECTRONIC DOOR PARTS PO.18003317	\$ 3,801.00
238258	01/17/2019	JONES SCHOOL SUPPLY COMPANY INC.	SPEC.ACTIVITY/LIS NJHS/CINDY P	\$ 63.20
238259	01/17/2019	KAYE PRODUCTS	Walker for a student in MSE Li	\$ 476.61
			Walker for MSE sp. ed. student	\$ 581.85
238260	01/17/2019	KEN MILLER INC.	SECURITY CAMERA SOUTH. JTL,NOR	\$ 730.00
238261	01/17/2019	KING, SPRY, HERMAN, FREUND & FAUL, LLC	Inv. #133828 Due process	\$ 140.00
238262	01/17/2019	LAKESHORE LEARNING MATERIALS	Classroom supplies for Bushkil	\$ 3,196.50
238263	01/17/2019	LAURIE HUFF	Comp. Ed. reimbursement	\$ 525.00
238264	01/17/2019	VOYAGER SOPRIS LEARNING, INC	Title I 6-Minute Solution	\$ 164.95
238265	01/17/2019	LEHIGH LEARNING ACADEMY	November 2018 Tuition	\$ 10,768.50
238266	01/17/2019	LEHIGH VALLEY IRONPIGS	IRON PIGS BASEBALL TICKETS	\$ 500.00
238267	01/17/2019	LEVIN LEGAL GROUP	LEGAL FEE	\$ 7,274.60
238268	01/17/2019	LIC DISTRIBUTORS OF FULLER BRUSH	mse lj-REPLACE 20190373	\$ 348.00
238269	01/17/2019	LOSER'S MUSIC, INC.	district choir piece and chora	\$ 476.62
238270	01/17/2019	LUNCH ACCT REFUND	KATE CURRY 128357 REFUND	\$ 53.05
238271	01/17/2019	WILLIAM F. PETTERSON	Special Event	\$ 400.00
238272	01/17/2019	MAKE MUSIC, INC	Smartmusic Subscription Renewa	\$ 140.00
238273	01/17/2019	MARYWOOD UNIVERSITY NAFME COLLEGIATE	Marywood Wind Band Celebration	\$ 910.00
238274	01/17/2019	MCGRAW HILL EDUCATION	Title 1 Instructional	\$ 825.48
238275	01/17/2019	METRO SPORT INC	NORTH SWIM CAPS	\$ 180.60
238276	01/17/2019	MIGNOSIS SUPER FOO	HS NORTH FCS - JC	\$ 90.18
			HS NORTH FCS JC	\$ 244.21
238277	01/17/2019	MONROE COUNTY CONTROL CENTER	Monroe Cty Control Ctr flat fe	\$ 2,340.00
238278	01/17/2019	MONROE COUNTY INFO. SERVICES	12/21/18 FULL YEAR BILLS-INTER	\$ 3,222.49
			12/24/18-SCHOOL BILLS INTERIM	\$ 27.40
238279	01/17/2019	NASCO (QUOTE#45950)	Nasco Musical Theater	\$ 264.54
238280	01/17/2019	TAKKT AMERICA HOLDING, INC	Replacement chairs for recepti	\$ 418.00
238281	01/17/2019	NEVAH D'HAITI	REFUND FOR WARM-UPS PANTS & JACKET	\$ 82.00
238282	01/17/2019	OFFICE DEPOT	gen supplies south high foreig	\$ 472.61
			supplies-Catherine Henning	\$ 277.07
238283	01/17/2019	OFFICE TECHNOLOGY, LLC	SOUTH SWIM TONER	\$ 32.00
238284	01/17/2019	ORIENTAL TRADING	CFAC SNOWFLAKE ROLL OF STICKERS	\$ 162.95
			Title I	\$ 983.03
238285	01/17/2019	ORIENTAL TRADING	school wide behavior REWARD	\$ 604.95
238286	01/17/2019	PA DISTANCE LEARNING CHARTER SCHOOL	2017-2018 RECONCILIATION	\$ 5,807.57
238287	01/17/2019	PATRICIA A TIERNAN	WALKIE TALKIES	\$ 45.99
238288	01/17/2019	PATRIOT WORKWEAR	Patriot Invoice for W. Cook	\$ 137.00
238289	01/17/2019	PEARSON EDUCATION	HSN AMERICAN GOVERNMENT	\$ 23,053.91
238290	01/17/2019	PENNSYLVANIA PAPER & SUPPLY CO.	CUSTODIAL SUPP BID #1 Balance of Microbial sponge	\$ 21.55
238291	01/17/2019	PEPSI-COLA	WINTER CONCESSION 2018/2019	\$ 599.41
238292	01/17/2019	PERMA-BOUND BOOKS	Library-REPLACES 20190030	\$ 322.30
238293	01/17/2019	PIKE COUNTY PROTHONOTARY	NO 45573 CV2004 LEIN SATISFACTION	\$ 6.00
238294	01/17/2019	PITSCO INC	TSA materials	\$ 308.00
238295	01/17/2019	PLAQUES & SUCH	Plaques and Varsity Letters	\$ 532.28
238296	01/17/2019	PLEASANT VALLEY ATHLETICS	LEHMAN TRACK & FIELD ENTRY FEE	\$ 150.00
238297	01/17/2019	PMEA DISTRICT 10	pmea -songfest- Bakner/Worobij	\$ 300.00
238298	01/17/2019	PMEA DISTRICT 10	Region Orchestra Registration	\$ 122.00
238299	01/17/2019	POCONO RECORD	Advertisements for Boare meeti	\$ 286.07
238300	01/17/2019	POCONO TRANSPORTATION INC.	ATHLETICS BUS TRIPS	\$ 15,498.45
			NYC AFTER SCHOOL FIELD TRIP FUNDRAISER	\$ 2,070.00
238301	01/17/2019	PRECISION EXCAVATING & PAVING, INC	INVOICE 1	\$ 5,343.50

# East Stroudsburg Area School District

## Date Range 12/15/18 through 1/18/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238301	01/17/2019	PRECISION EXCAVATING & PAVING, INC	INVOICE 10	\$ 767.50
			INVOICE 11	\$ 805.00
			INVOICE 12	\$ 702.50
			INVOICE 13	\$ 517.50
			INVOICE 14	\$ 330.00
			INVOICE 15	\$ 330.00
			INVOICE 2	\$ 2,957.50
			INVOICE 3	\$ 1,262.50
			INVOICE 4	\$ 450.00
238302	01/17/2019	PROSSER LABORATORIES, INC.	INVOICE 5	\$ 360.00
			INVOICE 6	\$ 187.50
			INVOICE 7	\$ 187.50
			INVOICE 8	\$ 522.50
			INVOICE 9	\$ 607.50
			july operations prosser	\$ 2,830.00
			mse water test	\$ 340.00
			north bus garage water test	\$ 38.00
			north water test	\$ 240.00
238303	01/17/2019	PSADA	resica water test	\$ 285.00
			september operations prosser	\$ 3,624.00
			ATHLETICS PSADA WORKSHOP REGIS	\$ 1,625.00
			PSADA MEMBERSHIP DUES FOR ATHL	\$ 1,900.00
			2017-2018 RECONCILIATION	\$ 29,840.89
			Title I Read Naturally Encore	\$ 445.50
			Life Skills class @ Middle Smi	\$ 13.86
			TITLE 1	\$ 336.25
			TUMBLING CLASSES	\$ 600.00
238308	01/17/2019	REBELS ELITE CHEER	Rifton chair for a JTL student	\$ 4,166.25
			ACCOUNT'S PAYABLE CHECKS	\$ 1,363.92
			First Grade Scholastic News	\$ 474.38
			Kindergarten Lets Find Out	\$ 474.38
			Laura Munch	\$ 100.00
			Title I-Giraffes Dance	\$ 100.00
			graphing calculators	\$ 3,148.20
			SUPPLIES FOR MATH	\$ 152.00
			Virco Analogy Rocking Chairs	\$ 1,596.13
238309	01/17/2019	RIFTON EQUIPMENT	NORTH ATHLETICS	\$ 90.00
			NORTH BOYS BASKETBALL	\$ 42.50
			NORTH GIRLS BASKETBALL	\$ 899.90
			SOUTH BASEBALL HATS	\$ 684.00
			SOUTH BASEBALL SUPPLIES	\$ 1,385.28
			SOUTH BOYS BASKETBALL	\$ 861.50
			SOUTH BOYS BASKETBALL BALL CAR	\$ 155.00
			SOUTH SPEECH & DEBATE	\$ 360.00
			OPEN ORDER FOR PROPANE - SOUTH	\$ 8,834.02
238310	01/17/2019	SAFEGUARD BUSINESS SYSTEMS	SD CARDS FOR BUS CAMERAS	\$ 280.00
			SOUTH VINYL DECAL FOR FOOTBALL	\$ 75.00
			JTL TRACK & FIELD ENTRY FEE	\$ 150.00
			Title I Level II read/Write journals	\$ 141.90
			Heavy Duty Stapler	\$ 61.84
			REPORT CARD ENVELOPES	\$ 490.00
			jtl boiler	\$ 2,667.28
			Inv. #16690 Prof. Svc. through	\$ 4,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
238311	01/17/2019	SCHOLASTIC	LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
238312	01/17/2019	SCHOOLMART	LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
238315	01/17/2019	SHARP ENERGY	INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
238316	01/17/2019	SHI INTERNATIONAL CORP	FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
238317	01/17/2019	BJP, LLC	CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
238318	01/17/2019	SOUTHERN LEHIGH INTERMEDIATE SCHOOL-	Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
238319	01/17/2019	STARFALL EDUCATION	TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
238320	01/17/2019	STOTZ & FATZINGER	OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
238321	01/17/2019	SUN LITHO-PRINT, INC.	LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
238322	01/17/2019	SUPER HEAT, INC.	LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
238323	01/17/2019	SWEET, STEVENS, KATZ & WILLIAMS LLP	LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
238324	01/17/2019	TALLEY PETROLEUM	LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
238325	01/17/2019	THE BANK OF NEW YORK MELLON	INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
238326	01/17/2019	THE COMPASSIONATE FRIENDS	FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
			Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
238327	01/17/2019	THE SCRANTON TIMES	CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06
			TALLEY HEATING OIL	\$ 14,203.14
238328	01/17/2019	TRANSFINDER CORPORATION	Inv# 252-2166622 2017 GOB Pagi	\$ 750.00
			CASUAL FOR A CAUSE DONATION NOVE 2018	\$ 80.00
			FOOD SERVICE AD	\$ 671.85
			INVOICE 34226	\$ 6,000.00
			LEGAL FEE - LABOR MATTERS	\$ 468.00
			LEGAL FEE - NEGOTIATIONS	\$ 1,248.00
			LEGAL FEE - TERMINATION	\$ 156.00
			LEGAL FEES ARBITRATIONS	\$ 223.00
			OPEN ORDER FOR DIESEL - SOUTH	\$ 18,533.06

**East Stroudsburg Area School District**  
**Date Range 12/15/18 through 1/18/19**  
**Listing of Bills**

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238329	01/17/2019	UNIVERSITY MUSIC SERVICE	Cantate Domino - SATB - David	\$ 518.44
238330	01/17/2019	US FOODS	food/supplies for HSS kitchens	\$ 1,287.92
			open purchase order for US FOO	\$ 273.00
238331	01/17/2019	WATER GAP MANAGEMENT PARTNERS	CHEERLEADING BANQUET DEPOSIT	\$ 250.00
238332	01/17/2019	WEST MUSIC COMPANY	304101-881970502349-WESTWOOD S	\$ 256.74
238333	01/17/2019	WILLIAM V. MACGILL & CO.	William MacGill Nursing suppli	\$ 70.00
238334	01/17/2019	YOUTH ADVOCATE PROGRAMS, INC.	Inv. #11/30/2018 per Brd Appr	\$ 19,945.90
238335	01/17/2019	YOUTH INFUSION, INC	CASUAL FOR A CAUSE DONATION 12/13/2018	\$ 652.00
238336	01/17/2019	ZESWITZ MUSIC COMPANY	Bass Clarinet Repair	\$ 108.00
238337	01/17/2019	ZESWITZ MUSIC COMPANY	Band Supplies	\$ 8.99
238338	01/17/2019	ZESWITZ MUSIC COMPANY	Band Supplies	\$ 8.99
238339	01/17/2019	ZESWITZ MUSIC COMPANY	Band Supplies	\$ 30.97
238340	01/17/2019	ZESWITZ MUSIC COMPANY	Band Supplies	\$ 149.34
<b>Grand Total</b>				<b>\$ 3,073,632.99</b>

# East Stroudsburg Area School District

## Date Range 1/19/19 through 1/24/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238341				\$ 700.00
238342	01/24/2019	POSTMASTER	MSE NURSE 200 STAMPS	\$ 100.00
238343	01/24/2019	A.C. MOORE	A.C. Moore / open purchase ord	\$ 85.88
238344	01/24/2019	ACUITY SPECIALTY PRODUCTS, INC.	invoice 9003883111	\$ 246.53
238345	01/24/2019	ADIBEL ROGERS	cyber student internet reimbur	\$ 120.00
238346	01/24/2019	AMANDA HUFFMAN	internet reimbursement ESACA (	\$ 120.00
238347	01/24/2019	AMERICAN ART CLAY CO INC	Cables SRC (Set of 4) Replacem	\$ 83.92
238348	01/24/2019	AMERICAN CANCER SOCIETY	COACHES vs. CANCER T-SHIRTS	\$ 300.00
238349	01/24/2019	AMY HUFFMAN	cyber student internet reimbur	\$ 90.00
238350	01/24/2019	AMY WILLOUGHBY	cyber student internet reimbur	\$ 75.00
238351	01/24/2019	ANA G. TAIPE	cyber student internet reimbur	\$ 90.00
238352	01/24/2019	ANGELA M BYRNE	Expense claim # 2347. DECEMBER 2018 MILEAGE	\$ 20.00
238353	01/24/2019	ANNETTE REESE	cyber student internet reimbur	\$ 90.00
238354	01/24/2019	ANTHONY J CALDERONE	Expense claim # 2348. DECEMBER 2018 MILEAGE	\$ 74.67
			Expense claim # 2366. NOVEMBER 2018 MILEAGE	\$ 42.13
238355	01/24/2019	ASHLEY LAU-RYN MYRIE	internet reimbursement ESACA (	\$ 120.00
238356	01/24/2019	ASIAN FOOD SOLUTIONS, INC	CHICKEN PURCHASES	\$ 3,248.29
238357	01/24/2019	ASPEN PEST SERVICES, LLC	aspen mse-REPLACES 20190379	\$ 121.60
			bes aspen po-REPLACES 20190355	\$ 122.25
			ese aspen po-REPLACES 20190363	\$ 186.00
			hsn aspen po-REPLACES 20190305	\$ 180.30
			hss aspen open po	\$ 220.50
			jm aspen po-REPLACES 20190370	\$ 81.55
			jtl aspen open po	\$ 147.60
			leh aspen po-REPLACE 20190289	\$ 120.95
			res aspen-REPLACES 20190384	\$ 105.95
			sme aspen-REPLACES 20190390	\$ 81.90
238358	01/24/2019	B & H PHOTO	19001836 Kodak TX 120/Print File neg page Ultima	\$ 168.10
238359	01/24/2019	B & H PHOTO	19001836 QVS 23 pcs tool kit.pre screwdrivers	\$ 10.95
			Mic, Speaker, Cables, Etc	\$ 651.46
			Storage drive	\$ 143.97
			Xcellon MCO-A300B Wired Optica	\$ 104.25
238360	01/24/2019	BARBARA HART	cyber student internet reimbur	\$ 30.00
238361	01/24/2019	BARBARA PREVOST	2018-2019 PREVOST, BARBARA	\$ 8,681.40
238362	01/24/2019	BARBARA RESCIGNO	Expense claim # 2340. DECEMBER 2018 MILEAGE	\$ 26.32
238363	01/24/2019	BELINDA GREENE	cyber student internet reimbur	\$ 30.00
238364	01/24/2019	BENJAMIN LANESE	Expense claim # 2320. CDL CLASS FEE	\$ 60.00
238365	01/24/2019	BETHANY LYN BRAVO	cyber student internet reimbur	\$ 97.00
238366	01/24/2019	BHIMAWATEE S. CHATMAN	cyber student internet reimbur	\$ 67.00
238367	01/24/2019	BLICK ART MATERIALS	10171-1046 Watercolor Postcar	\$ 630.14
238368	01/24/2019	BRIAN J BOROSH	Expense claim # 2363. JUL TO NOV 2018 MILEAGE	\$ 54.17
238369	01/24/2019	BYO RECREATION, LLC	Magic Dragon playground	\$ 15,929.48
238370	01/24/2019	CANFIELD'S PET AND FARM	Invoice 133918	\$ 28.61
238371	01/24/2019	CARLEEN FINK	2018-2019 FINK, CARLEEN JANE	\$ 7,769.22
238372	01/24/2019	CAROL DEANE-GARDNER	Expense claim # 2329. DECEMBER 2018 MILEAGE	\$ 24.47
			Expense claim # 2360. OCTOBER 2018 MILEAGE	\$ 83.39
			Expense claim # 2361. NOVEMBER 2018 MILEAGE	\$ 57.44
238373	01/24/2019	CAROLINE AGOSTO	Expense claim # 2339. DECEMBER 2018 MILEAGE	\$ 67.47
238374	01/24/2019	UGI ENERGY .	HSS STADIUM DECEMBER 2018 NATUAL GAS LINE CHARGE	\$ 944.30
			JM HILL DECEMBER 2018 NATUAL GAS LINE CHARGE	\$ 972.68
			MAINT BLDG DECEMBER 2018 NATUAL GAS LINE CHARGE	\$ 125.75
238375	01/24/2019	CHAD LANESE	Expense claim # 2319. CDL CLASS FEE	\$ 60.00
238376	01/24/2019	CHAPMAN REFRIGERATION LLC	to pay invoices for 2018-2019	\$ 173.27
238377	01/24/2019	CHAPTER 13 TRUSTEE	Payroll Run 1 - Warrant 190124	\$ 245.00
238378	01/24/2019	CHARLEEN M. SPEZZA	cyber student internet reimbur	\$ 120.00
238379	01/24/2019	CHERYL KUTZMAN	2018-2019 KUTZMAN, CHERYL	\$ 4,867.93
238380	01/24/2019	CHRISTINE DAVIS	2018-2019 DAVIS, CHRISTINE	\$ 5,202.66
238381	01/24/2019	CHRISTINE LOUISE GIBSON	cyber student internet reimbur	\$ 30.00
238382	01/24/2019	CHRISTOPHER A ROSSI	Expense claim # 2372. 71ST ANNUAL EATA SYMPOSIUM	\$ 1,023.73
			Expense claim # 2373. 71ST ANNUAL EATA SYMPOSIUM	\$ 106.60

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# East Stroudsburg Area School District

## Date Range 1/19/19 through 1/24/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238383	01/24/2019	CHRISTOPHER HORTON	syber student internet reimbur	\$ 60.00
238384	01/24/2019	CINTAS CORPORATION #101	bes cintas po-REPLACES 2019035	\$ 202.39
			cintas maint-REPLACES 20190398	\$ 992.64
			ese cintas po-REPLACES 2019036	\$ 269.13
			GRANDS UNIFORM RENTALS	\$ 1,503.71
			hsn cintas po-REPLACES 2019030	\$ 1,839.63
			hss cintas po-REPLACES 2019031	\$ 753.42
			jm cintas-REPLACES 20190371	\$ 104.62
			jtl cintas po-REPLACES 2019032	\$ 556.04
			mse cintas-REPLACES 20190378	\$ 361.60
			OPEN ORDER UNIFORM RENTAL	\$ 985.83
			res cintas-REPLACES 20190383	\$ 321.50
			sme cintas-REPLACES 20190391	\$ 136.62
238385	01/24/2019	CINTAS CORPORATION #101	Open Order First Aid Cabinets	\$ 71.42
238386	01/24/2019	CLAUDE S. CYPHERS, INC.	OPEN ORDER FOR PARTS & SUPPLIE	\$ 89.45
238387	01/24/2019	COLLEEN KOELLER	Expense claim # 2352. MTSS CONFERENCE 2018/2019	\$ 302.28
238388	01/24/2019	COLT PLUMBING SPECIALTIES	hsn cooper press	\$ 59.66
238389	01/24/2019	COMMISSIONER OF TAXATION AND FINANCE	Payroll Run 1 - Warrant 190124	\$ 351.97
238390	01/24/2019	COMMUNICATIONS SYSTEMS, INC.	CSI TLC DOOR	\$ 625.00
			TLC ACCESS CONTROL	\$ 437.50
238391	01/24/2019	COMMONWEALTH OF PA	BOILER CERTIFICATES	\$ 3,360.42
238392	01/24/2019	COMPUTER DISCOUNT WAREHOUSE	projector bulb	\$ 79.00
238393	01/24/2019	CONCORDE, INC.	CONTRACT FOR DOT TESTING OF CD	\$ 176.10
238394	01/24/2019	CREST GOOD MFG CO INC	hss soap valve	\$ 485.59
238395	01/24/2019	CYNTHIA C CHRISTIAN	Expense claim # 2328. DECEMBER 2018 MILEAGE	\$ 7.85
238396	01/24/2019	DAMARIS DEL PILAR DIAZ	cyber student internet reimbur	\$ 90.00
238397	01/24/2019	DANIELLE KISHHELL	Expense claim # 2382. LIFE SKILLS FIELD TRIP	\$ 94.94
238398	01/24/2019	DARLENE V HUNTE-RICHARDS	internet reimbursement for ESA	\$ 120.00
238399	01/24/2019	DARYLE J MILLER	Expense claim # 2358. D.O.T.	\$ 50.00
238400	01/24/2019	DAVID CORRY JR	internet usage reimbursement (	\$ 120.00
238401	01/24/2019	DAWN NICKISHER	Expense claim # 2381. AUG TO NOV 2018 MILEAGE	\$ 53.19
238402	01/24/2019	DEBORAH HOLMES	2018-2019 HOLMES, DEBORAH	\$ 9,067.50
238403	01/24/2019	DEBORAH REYNOLDS	internet reimbursement ESACA (	\$ 120.00
238404	01/24/2019	DEBRA KING	reimbursement for internet usa	\$ 88.00
238405	01/24/2019	DENISE S ROGERS	Expense claim # 2349. DECEMBER 2018 MILEAGE	\$ 112.27
238406	01/24/2019	DESIA Y.HAYES-RIVERA	reimbursement for internet usa	\$ 120.00
238407	01/24/2019	DEZIREE SEEMAN	Expense claim # 2315. MTSS CONFERENCE 2018/2019	\$ 59.67
238408	01/24/2019	DIANA ALLISON	Empl Expense claim # 2342. DECEMBER 2018 MILEAGE	\$ 49.65
238409	01/24/2019	DIANE KRUPSKI	2018-2019 KRUPSKI, DIANE	\$ 4,703.59
238410	01/24/2019	DIRECT ENERGY BUSINESS	ESE DECEMBER 2018 NATUAL GAS CHARGE	\$ 2,103.66
			HS SOUTH DECEMBER 2018 NATUAL GAS CHARGE	\$ 6,810.86
			JTL DECEMBER 2018 NATUAL GAS CHARGE	\$ 3,755.26
238411	01/24/2019	DOROTHYLEE LEEDS	Expense claim # 2324. DECEMBER 2018 MILEAGE	\$ 23.27
238412	01/24/2019	DOUGLAS KIZER	cyber student internet reimbur	\$ 90.00
238413	01/24/2019	E.S.E.A.	Payroll Run 1 - Warrant 190124	\$ 28,567.59
238414	01/24/2019	EAST STROUDSBURG	Payroll Run 1 - Warrant 190124	\$ 7,322.84
238415	01/24/2019	EAST STROUDSBURG UNIVERSITY	JTL ESU ATHLETIC TRAINER GRAD	\$ 11,377.50
			LIS ESU ATHLETIC TRAINER GRAD	\$ 11,377.50
			NORTH ESU ATHLETIC TRAINER GRA	\$ 4,000.00
			SOUTH ESU ATHLETIC TRAINER GRA	\$ 4,000.00
238416	01/24/2019	ED FOUNDATION OF ES/GENERAL FUND	Payroll Run 1 - Warrant 190124	\$ 28.00
238417	01/24/2019	EDWARD C SMITH	cyber student internet reimbur	\$ 69.00
238418	01/24/2019	EDWARD M LEBAR	Expense claim # 2354. CPR/AED INSTRUCTOR CARD	\$ 3.00
238419	01/24/2019	ELIEZER CANDELARIO	Expense claim # 2317. CDL CLASS FEE	\$ 60.00
238420	01/24/2019	ELIZABETH TRIMARCHI	cyber student internet reimbur	\$ 18.00
238421	01/24/2019	EMAN SHARAF	cyber student internet reimbur	\$ 80.00
238422	01/24/2019	EMERGENCY SYSTEMS SERVICE COMPANY	hsn rental generator	\$ 2,240.00
238423	01/24/2019	ERIKA GONZALES	cyber student internet reimbur	\$ 120.00
238424	01/24/2019	ERIN DREISBACH	Expense claim # 2336. DECEMBER 2018 MILEAGE	\$ 159.36
			Expense claim # 2365. NOVEMBER 2018 MILEAGE	\$ 45.24
			Expense claim # 2377. RESTORATIVE PRACTICES CONF	\$ 190.17
238425	01/24/2019	ESS NORTHEAST LLC	Billing Week Ending 1/12/19	\$ 23,898.15
			Billing Week Ending 1/5/19	\$ 16,014.57
238426	01/24/2019	FAULKNER BUICK-CHEVROLET	2018 ISUZU NPR WITH 14 FOOT MO	\$ 41,646.00
238427	01/24/2019	FESTIVALS OF MUSIC	CHOIR MUSIC IN THE PARK PLACEMENT PAYMENT	\$ 300.00
238428	01/24/2019	FITNESS FINDERS INC.	186-5051-SNOWFLAKE-50	\$ 182.98
			credit memo 856	\$ (7.09)
238429	01/24/2019	FIVE STAR INTERNATIONAL LLC	Open Order for Parts	\$ 303.00
238430	01/24/2019	FRANCESCA MURJANI	cyber student internet reimbur	\$ 90.00

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# East Stroudsburg Area School District

## Date Range 1/19/19 through 1/24/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238431	01/24/2019	FRONTIER	FRONTIER OPEN PURCHASE ORDER	\$ 1,016.64
238432	01/24/2019	FUN AND FUNCTION	S. Annunziata Life Skills clas	\$ 172.16
238433	01/24/2019	GARAVENTA (CANADA) LTD	Evacu-trac	\$ 8,125.00
238434	01/24/2019	GEORGE CARAMELLA	2018-2019 CARAMELLA, GEORGE	\$ 6,450.09
238435	01/24/2019	GERALDINE M BROWN	reimbursement for internet usa	\$ 120.00
238436	01/24/2019	GERTRUDE HAWK CHOCOLATES	FUNDRAISER CHOCOLATES	\$ 3,628.80
238437	01/24/2019	GINA D. LABADIE	2018-2019 LABADIE, GINA	\$ 8,287.40
238438	01/24/2019	GISELLI PEREZ	internet reimbursement ESACA (	\$ 120.00
238439	01/24/2019	GLADYS N WALKER	2018-2019 WALKER, GLADYS	\$ 5,251.40
238440	01/24/2019	GRAINGER	north wire cage	\$ 247.32
			shop key blank	\$ 44.93
238441	01/24/2019	HAB-DLT	Payroll Run 1 - Warrant 190124	\$ 1,210.55
238442	01/24/2019	HEATHER A PIPERATO	Empl Expense claim # 2325. DECEMBER 2018 MILEAGE	\$ 84.26
238443	01/24/2019	HEATHER MARING	cyber student internet reimbur	\$ 120.00
238444	01/24/2019	HEATHER MCGRATH	internet usage reimbursement (	\$ 120.00
238445	01/24/2019	HESC	Payroll Run 1 - Warrant 190124	\$ 367.90
238446	01/24/2019	HI TECH GRAPHICS	Supplies for craft club	\$ 65.10
238447	01/24/2019	HILLTOP SALES & SERVICE	mse filter	\$ 37.51
			mse valve stem	\$ 6.42
238448	01/24/2019	HORNET H2O BOOSTER CLUB	SOUTH SWIM ENTRY FEE need check by 2/7	\$ 210.00
238449	01/24/2019	INGA KUBICZ	reimbursement for internet usa	\$ 120.00
238450	01/24/2019	INTEGRAONE	HP 250 G6- Core i7 7200U/2.5 G	\$ 21,175.00
238451	01/24/2019	IONIE SINCLAIR	2018-2019 SINCLAIR, IONIE	\$ 3,718.78
238452	01/24/2019	IRONTON GLOBAL LLC	OPEN PURCHASE ORDER IRONTON-20	\$ 2,008.04
238453	01/24/2019	JAMEELAH SIMMS	cyber student internet reimbur	\$ 60.00
238454	01/24/2019	JAMES CURRAN	Expense claim # 2316. CDL CLASS FEE	\$ 60.00
238455	01/24/2019	JANE RIGLER	LEGAL FEE - GRIEVANCE	\$ 1,637.29
238456	01/24/2019	JANETTE S. SHANN	cyber student internet reimbur	\$ 90.00
238457	01/24/2019	JASON JENSEN	cyber student internet reimbur	\$ 97.50
238458	01/24/2019	JEAN ALESSI	cyber student internet reimbur	\$ 15.00
238459	01/24/2019	JENNA GEARHART	Expense claim # 2359. NOVEMBER 2018 MILEAGE	\$ 9.65
238460	01/24/2019	JENNIFER C SHEWRAM	cyber student internet reimbur	\$ 90.00
238461	01/24/2019	JENNIFER GARRISON	cyber student internet reimbur	\$ 96.00
238462	01/24/2019	JENNY GALUNIC	2018-2019 GALUNIC, JENNY	\$ 8,276.40
238463	01/24/2019	JEROME GARRISON	cyber student internet reimbur	\$ 60.00
238464	01/24/2019	JESENNIA CLAUSSELL	cyber student internet reimbur	\$ 90.00
238465	01/24/2019	JESSICA MILLER	cyber student internet reimbur	\$ 60.00
238466	01/24/2019	JIMMIE & NORMA HILGERT	HILGERT, JIMMIE & NORMA 2017 SENIOR REBATE	\$ 1,150.00
238467	01/24/2019	JOANNE L. LOPEZ	cyber student internet reimbur	\$ 120.00
238468	01/24/2019	JOEY RODRIGUEZ	cyber student internet reimbur	\$ 18.00
238469	01/24/2019	JOHN NUNEZ	internet reimbursement ESACA (	\$ 120.00
238470	01/24/2019	JOHN W. BARTON	cyber student internet reimbur	\$ 120.00
238471	01/24/2019	JOHN WOODS	cyber student internet reimbur	\$ 30.00
238472	01/24/2019	JOSEPH FUCHS	2018-2019 FUCHS, JOSEPH	\$ 12,122.86
238473	01/24/2019	JOSEPH KENNEDY	cyber student internet reimbur	\$ 90.00
238474	01/24/2019	JOSEPH P MARTIN	Expense claim # 2343. DECEMBER 2018 MILEAGE	\$ 70.90
238475	01/24/2019	JOSHUA W MOORE	cyber student internet reimbur	\$ 12.00
238476	01/24/2019	JOYCELYN ANN HERNDON	cyber student internet reimbur	\$ 120.00
238477	01/24/2019	JULIANA CASTO	Expense claim # 2313. MTSS CONFERENCE 2018-2019	\$ 138.68
238478	01/24/2019	KARLA J LABAR	2018-2019 LABAR, KARLA	\$ 14,306.66
238479	01/24/2019	KATHALEEN CRAMER	reimbursement for internet usa	\$ 120.00
238480	01/24/2019	KATHARINE HOLMES	2018-2019 HOLMES, KATHARINE	\$ 6,577.27
238481	01/24/2019	KATHLEEN COLON	reimbursement for internet usa	\$ 120.00
238482	01/24/2019	KEYSTONE FIRE PROTECTION CO.	bes kitchen inspection	\$ 24.00
			bes service alarm	\$ 336.00
			ese inspection single tank	\$ 37.95
			hsn kitchen inspection	\$ 64.00
			hsn service alarm	\$ 616.00
			hss kitchen inspection	\$ 107.90
			jtl kitchen inspection	\$ 53.95
			mse tank inspection	\$ 37.95
			resica kitchen inspection	\$ 37.95
			sme kitchen inspection	\$ 37.95
238483	01/24/2019	KRISTILYN KING	reimbursement for internet usa	\$ 120.00
238484	01/24/2019	KRISTOPHER JOHNSON	internet reimbursement ESACA (	\$ 120.00
238485	01/24/2019	LACEY ANGER	Expense claim # 2378. POLO SHIRTS FOR NORTH SWIM C	\$ 72.00
238486	01/24/2019	LAURA E MUNCH	Expense claim # 2356. YEAR END RAFFLE	\$ 59.98
238487	01/24/2019	LAUREN'S FIST AND GOAL FOUNDATION INC.	REFUND FROM VEX ROBOTICS COMPETITION AT JTL	\$ 175.00
238488	01/24/2019	LAUREN'S FIST AND GOAL FOUNDATION INC.	CASUAL FOR A CAUSE DONATION	\$ 522.00
238489	01/24/2019	LEILA GUERRERO	internet usage reimbursement (	\$ 120.00
238490	01/24/2019	LINDA BERRY	cyber student internet reimbur	\$ 26.00

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# East Stroudsburg Area School District

## Date Range 1/19/19 through 1/24/19

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238491	01/24/2019	LINDA GITTENS	cyber student internet reimbur	\$ 60.00
238492	01/24/2019	LINDENMEYR MUNROE	IU20 PAPER SMITHFIELD-P.O.#19000150 balance	\$ 43.60
238493	01/24/2019	LINSAY BROOKE McCABE	reimbursement for internet usa	\$ 101.00
238494	01/24/2019	LISA GERST	2018-2019 GERST, LISA	\$ 6,854.35
238495	01/24/2019	LISA VANWHY	OCTOBER - DECEMBER 2018 MILEAGE	\$ 62.35
238496	01/24/2019	LISE ANDRADE ROSKELAND	cyber student internet reimbur	\$ 50.00
238497	01/24/2019	LORRAINE CAVANAUGH	Expense claim # 2380. CPR/AED INSTRUCTOR CARD	\$ 3.00
238498	01/24/2019	LUNCH ACCT REFUND	TOWANDA SMITH REFUND 138967	\$ 52.05
238499	01/24/2019	M A BRIGHTBILL BODY WORKS INC.	OPEN ORDER FOR M.A. BRIGHTBILL	\$ 2,378.41
238500	01/24/2019	MADDALENA LOPRESTI	Expense claim # 2337. DECEMBER 2018 MILEAGE	\$ 6.54
238501	01/24/2019	MAGDALENA LOPEZ	internet usage reimbursement (	\$ 120.00
238502	01/24/2019	MAHANOY AREA WRESTLING BOOSTERS	LEHMAN WRESTLING ENTRY FEE needed by 1/31	\$ 250.00
238503	01/24/2019	MANVEL PAGE	Expense claim # 2344. DECEMBER 2018 MILEAGE	\$ 9.16
			Expense claim # 2369. SEP TO NOVE 2018 MILEAGE	\$ 29.76
238504	01/24/2019	MARIA BARRLETA	cyber student internet reimbur	\$ 90.00
238505	01/24/2019	MARIA FRASCELLA	2018-2019 FRASCELLA, MARIA	\$ 6,833.02
238506	01/24/2019	MARIA MORALES	student reimbursement ESACA (D	\$ 120.00
238507	01/24/2019	MARIE GETTY CORNET	VA INTERNET REIMBURSEMENT	\$ 120.00
238508	01/24/2019	MARK HOVERKAMP	internet usage reimbursement (	\$ 120.00
238509	01/24/2019	MARK MANN	cyber student internet reimbur	\$ 22.00
238510	01/24/2019	MARK WILLIAMS	cyber student internet reimbur	\$ 120.00
238511	01/24/2019	MARQUICE MILLER	cyber student internet reimbur	\$ 15.00
238512	01/24/2019	MARY L BURKE	Expense claim # 2334. DECEMBER 2018 MILEAGE	\$ 101.26
238513	01/24/2019	MARY OLSZEWSKI	Expense claim # 2335. DECEMBER 2018 MILEAGE	\$ 102.90
238514	01/24/2019	MATTHEW KRAUSS	Expense claim # 2331. DECEMBER 2018 MILEAGE	\$ 57.17
238515	01/24/2019	MAUREEN SEIDEL	Expense claim # 2338. DECEMBER 2018 MILEAGE	\$ 42.51
238516	01/24/2019	MEIER SUPPLY CO., INC.	resica tank	\$ 24.26
			resica uniweld	\$ 194.90
238517	01/24/2019	MELCOIR H. ROSAS	cyber student internet reimbur	\$ 120.00
238518	01/24/2019	MELODY SEVERUD	2018-2019 SEVERUD, MELODY	\$ 6,374.89
			cyber student internet reimbur	\$ 90.00
238519	01/24/2019	MERLIN SANABRIA	cyber student internet reimbur	\$ 50.00
238520	01/24/2019	MESKO GLASS & MIRROR CO.	lis tempered glass	\$ 240.00
			res glass	\$ 275.00
238521	01/24/2019	MET-ED	MIDDLE SMITHFIELD DECEMBER 2018 ELECTRIC	\$ 5,108.72
			RESICA JANUARY 2019 ELECTRIC	\$ 5,282.73
			SMITHFIELD ELEM JANUARY 2019 ELECTRIC	\$ 4,514.01
			TRAFFIC LIGHT DECEMBER 2018 ELECTRIC	\$ 90.20
			TRAFFIC LIGHT JANUARY 2019 ELECTRIC	\$ 58.48
238522	01/24/2019	MET-ED	NOTH CAMPUSS DECEMBER 2018 ELECTRIC	\$ 28,457.22
238523	01/24/2019	MICHAEL PECKALLY	cyber student internet reimbur	\$ 110.00
238524	01/24/2019	MICHELLE SEKAZ	reimbursement for internet usa	\$ 120.00
238525	01/24/2019	MIGDALIA CINTRON	cyber student internet reimbur	\$ 30.00
238526	01/24/2019	MIGUEL DEJESUS	2018-2019 DEJESUS, MIGUEL	\$ 6,396.01
238527	01/24/2019	MODERN GAS SALES, INC.	LEHMAN POOL PROPAIN	\$ 455.55
			RESICA PROPAIN FOR HEAT	\$ 1,488.86
238528	01/24/2019	MONIQUE LUGO	internet usage reimbursement (	\$ 120.00
238529	01/24/2019	MONQUE COLVIN	internet usage reimbursement (	\$ 120.00
238530	01/24/2019	MONROE COUNTY CONSERVATION DISTRICT	MCCD - fall	\$ 1,032.50
238531	01/24/2019	MORITZ EMBROIDERY WORKS INC.	SHIRTS FOR VEX ROBOTICS COMPETITION	\$ 541.00
238532	01/24/2019	NAPA AUTO PARTS	bucket truck strobe	\$ 94.68
238533	01/24/2019	NASCO (QOUTE#45950)	9735785 Ascend Stapler P.O.#19000496	\$ 28.32
238534	01/24/2019	NATIONAL PLAYGROUND CONSTRUCTION LLC	INSTALLATION OF MAGIC DRAGON/J	\$ 13,607.00
238535	01/24/2019	NELSON MCKEITHAN	internet usage reimbursement (	\$ 120.00
238536	01/24/2019	NEVCO SPORTS, LLC	ATHLETICS REPLACEMENT COAX CAB	\$ 97.19
			NORTH SCOREBOARD OVERLAY	\$ 87.47
238537	01/24/2019	NIASHA D. SIMMONS	internet reimbursement ESACA (	\$ 120.00
238538	01/24/2019	NNEMDIG CLARK	cyber student internet reimbur	\$ 102.00
238539	01/24/2019	NYKEE MCLAUGHLIN	internet reimbursement for ESA	\$ 120.00
238540	01/24/2019	NYSCSPC (NEW YORK STATE CHILD SUPPORT	Payroll Run 1 - Warrant 190124	\$ 193.50
238541	01/24/2019	PA DECA	STATE CDC REGISTRATION	\$ 6,580.00
238542	01/24/2019	PAMELA KITCHEN	reimbursement for internet usa	\$ 120.00
238543	01/24/2019	PAMELA LOVEN	cyber student internet reimbur	\$ 30.00
238544	01/24/2019	PANKO REPORTING	Student Expulsion Hearing Tran	\$ 167.50
238545	01/24/2019	PATRIOT WORKWEAR	Uniform Vest Carrier	\$ 85.00
			Uniforms for Off. Santos	\$ 78.00
238546	01/24/2019	PAUL H SCHMID	Expense claim # 2327. DECEMBER 2018 MILEAGE	\$ 121.59
238547	01/24/2019	PENNSYLVANIA DEPARTMENT OF REVENUE	Payroll Run 1 - Warrant 190124	\$ 113.43
238548	01/24/2019	PENNSYLVANIA HIGHER EDUCATION AGENCY	Payroll Run 1 - Warrant 190124	\$ 1,315.06
238549	01/24/2019	PENTELEDATA	OPEN PO PENN TELEDATA-20190097	\$ 4,172.50
238550	01/24/2019	PEPSI-COLA	HS SOUTH CONCESSION	\$ 544.24
			HS SOUTH CONCESSION 2018/2019	\$ 382.41
238551	01/24/2019	PERMA-BOUND BOOKS	Library-REPLACES 20190030	\$ 4,417.19

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**East Stroudsburg Area School District**  
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**Listing of Bills**

Check Number	Date	Vendor Name	Invoice Description	Check Amount
238552	01/24/2019	PETROCHOICE	OPEN ORDER FOR FLUIDS	\$ 86.91
238553	01/24/2019	PHILIP A LAZOWSKI	Expense claim # 2371. TEEAP TECH CONFERENCE	\$ 198.10
238554	01/24/2019	PMEA DISTRICT 10	TAKING 10 STUDENTS TO SONG FEST	\$ 300.00
238555	01/24/2019	PMEA DISTRICT 10	PMEA D10 Jazz Band Registratio	\$ 160.00
238556	01/24/2019	PROSSER LABORATORIES, INC.	august operations prosser	\$ 6,564.39
238557	01/24/2019	QUILL CORPORATION	901615215 green hanging file	\$ 76.43
			BUSINESS OFFICE SUPPLIES JANUA	\$ 162.25
			Date Stamp, Self-Inking	\$ 15.29
238558	01/24/2019	RAY E. LENHART	Expense claim # 2351. NOVEMBER 2018 MILEAGE	\$ 185.96
238559	01/24/2019	RAYMOND BARTEK JR	cyber student internet reimbur	\$ 60.00
238560	01/24/2019	REGINA FARMS	OPEN ORDER FOR SUPPLIES	\$ 91.80
238561	01/24/2019	RENEE STRETZ	cyber student internet reimbur	\$ 120.00
238562	01/24/2019	RESTROOM DIRECT	dryer replacement parts distri	\$ 705.98
238563	01/24/2019	RITA A MARKI	reimbursement for internet usa	\$ 120.00
238564	01/24/2019	ROBERT DELGADO	internet usage reimbursement (	\$ 120.00
238565	01/24/2019	ROBERT W DILLIPLANE	Expense claim # 2364. STAMPS	\$ 11.45
238566	01/24/2019	RONALD LABAR'S LOCK SERVICE	hss labar po-replaces 20190318	\$ 60.00
238567	01/24/2019	RUDOLPH PARCIASEPE	Expense claim # 2318. CDL CLASS FEE	\$ 60.00
238568	01/24/2019	RYAN MORAN	Expense claim # 2323. DECEMBER 2018 MILEAGE	\$ 86.16
			Expense claim # 2362. NOVEMBER 2018 MILEAGE	\$ 159.36
			Expense claim # 2376. FUTURE READY CONFERENCE	\$ 196.45
238569	01/24/2019	SAMANTHA VARKANIS	Expense claim # 2314. MTSS CONFERENCE 2018/2019	\$ 178.89
238570	01/24/2019	SCOTT C. IHLE	Expense claim # 2330. DECEMBER 2018 MILEAGE	\$ 66.05
238571	01/24/2019	SCOTTI AVERSA	reimbursement for internet usa	\$ 120.00
238572	01/24/2019	SHAHIDA JONES	Expense claim # 2322. DWCEMBER 2018 MILEAGE	\$ 61.53
			Expense claim # 2367. MTSS CONGERENCE 2018/2019	\$ 176.00
238573	01/24/2019	SHAQUANNA OWENS	cyber student internet reimbur	\$ 60.00
238574	01/24/2019	SHARAWN DUGGER	cyber student internet reimbur	\$ 30.00
238575	01/24/2019	SHARLENE GILBERT	cyber student internet reimbur	\$ 40.00
238576	01/24/2019	SHAWN A WESCOTT	Expense claim # 2345. DECEMBER 2018 MILEAGE	\$ 64.09
238577	01/24/2019	SIGNAL SERVICE, INC.	ese video detection	\$ 4,187.00
			mse pole replacement	\$ 2,855.00
238578	01/24/2019	SILVANA CRUZ	cyber student internet reimbur	\$ 15.00
238579	01/24/2019	SMITHFIELD SEWER AUTHORITY	ESE 2018 4TH QTR SEWER AND WATER	\$ 4,875.00
			JTL 2018 4TH QTR SEWER AND WATER	\$ 8,775.00
238580	01/24/2019	SOL MELENDEZ	cyber student internet reimbur	\$ 60.00
238581	01/24/2019	SONIA MENDEZ	internet reimbursement ESACA (	\$ 120.00
238582	01/24/2019	SPECIAL OLYMPICS OF PENNSYLVANIA	CASUAL FOR A CAUSE DONATION FOR SPECIAL OLYMPICS	\$ 500.00
238583	01/24/2019	STEPHANIE RODRIGUEZ	cyber student internet reimbur	\$ 97.50
238584	01/24/2019	STEPHEN LASTRA	2018-2019 LASTRA, STEPHEN	\$ 7,244.70
238585	01/24/2019	STEVE SHANNON TIRE & AUTO CENTER	Open Order for Tires	\$ 34.00
238586	01/24/2019	STEVEN F. RANDALL	cyber student internet reimbur	\$ 120.00
238587	01/24/2019	STROUDSBURG ELECTRIC MOTOR SERVICE	hsn p motor	\$ 1,359.82
			hss bearing	\$ 445.00
			north oval run	\$ 528.88
			sme milwaukee tool	\$ 46.97
			sme pump	\$ 380.10
238588	01/24/2019	SUPER HEAT, INC.	hsn boiler	\$ 4,115.39
			hss boiler	\$ 845.00
			resica boiler	\$ 350.00
238589	01/24/2019	SUSAN KELLY HODGE	cyber student internet reimbur	\$ 120.00
238590	01/24/2019	SUZETTE WONG	internet reimbursement ESACA (	\$ 120.00
238591	01/24/2019	SWEET, STEVENS, KATZ & WILLIAMS LLP	BALANCE DUE LEGAL FEE	\$ 2,000.00
238592	01/24/2019	TAIWO AFOLABI	2018-2019 AFOLABI, TAIWO	\$ 5,447.67
238593	01/24/2019	TAMARA CYKOSKY	Expense claim # 2350. DECEMBER 2018 MILEAGE	\$ 48.89
			Expense claim # 2353. NOVEMBER 2018 MILEAGE	\$ 32.43
238594	01/24/2019	TANYA SPITZEL	Expense claim # 2379. DECEMBER 2018 MILEAGE	\$ 92.65
238595	01/24/2019	TARA KIOMI DAVIS	cyber student internet reimbur	\$ 120.00
238596	01/24/2019	THERESA LASCHKE	reimbursement for internet usa	\$ 120.00
238597	01/24/2019	THERESA ROTH	cyber student internet reimbur	\$ 64.00
238598	01/24/2019	THOMAS J. MCINTYRE III	Expense claim # 2332. DECEMBER 2018 MILEAGE	\$ 111.40
			Expense claim # 2333. LVABO MEETING AT LCTI	\$ 74.06
238599	01/24/2019	THOMAS SARNI	internet reimbursement ESACA (	\$ 108.00
238600	01/24/2019	TIFFANY ROCHER	cyber student internet reimbur	\$ 32.00
238601	01/24/2019	TIMOTHY WAGNER	Expense claim # 2370. 10/18 & 11/28 MILEAGE	\$ 8.28
238602	01/24/2019	TINA M FALBO	Expense claim # 2341. DECEMBER 2018 MILEAGE	\$ 14.99
238603	01/24/2019	TRANE U.S. INC.	acutator	\$ 376.38
			bushkill service hvac	\$ 580.50
238604	01/24/2019	TROY A BARTRON	Expense claim # 2357. D.O.T.	\$ 50.00
238605	01/24/2019	U.S. DEPARTMENT OF EDUCATION	Payroll Run 1 - Warrant 190124	\$ 267.49
238606	01/24/2019	UNITED WAY OF MONROE COUNTY	Payroll Run 1 - Warrant 190124	\$ 32.00
238607	01/24/2019	VICTOR POLLACK	cyber student internet reimbur	\$ 61.00
238608	01/24/2019	VIRGINIA ROANTREE	cyber student internet reimbur	\$ 120.00
238609	01/24/2019	WEIS MARKET, INC.	to pay invoices for 2018-2019	\$ 58.49
238610	01/24/2019	WHITMORE'S GARAGE	invoice 72458	\$ 225.00
238611	01/24/2019	WILLIAM EHRET	reimbursement for internet usa	\$ 120.00
238612	01/24/2019	WILLIAM RIKER	Expense claim # 2326. DECEMBER 2018 MILEAGE	\$ 161.54
238613	01/24/2019	WILLIAM YOUNG	Expense claim # 2346. DECEMBER 2018 MILEAGE	\$ 52.32
238614	01/24/2019	ZESWITZ MUSIC COMPANY	Balance Owed Per Accou as per statement 1/3/19-Deb	\$ 42.36
			Flute Repair	\$ 43.20
Grand Total				\$ 530,318.55

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## DECEMBER 2018 WIRE PAYMENTS

Payroll	\$ 4,291,380.40
Accounts Payable - Benefits	\$ 6,727,345.53
Flex Spending Accounts TASC	\$ 10,418.67
Payments to Inservco Insurance for Workers' Comp	\$ 10,871.19
Procurement Card	\$ 48,005.59
EBTEP	\$ 1,749,699.33
ARBITERPAY, LLC ARBITERPAY PPD	\$ 7,575.30
1996 VRLP \$7M Principal , Interest, Annual Trust Fee	\$ 1,217.13
NEOPOST POSTAGE	\$ 500.00
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	<b><u>\$ 12,847,013.14</u></b>

EAST STROUDSBURG AREA SCHOOL DISTRICT  
TREASURER'S REPORT AS OF DECEMBER 31, 2018

ESSA TREASURY OPERATING ACCOUNT - ALL FUNDS

12/1/18 Balance	\$ 50,802,158.76
Receipts	\$ 4,901,711.55
Interest/Dividends	\$ 31,713.66
Disbursements	\$ (15,326,916.99)
12/31/18 Balance	\$ 40,408,666.98

PLGIT - GENERAL FUND

12/1/18 Balance	\$ 11,703,553.32
Receipts	\$ 111,228.42
Interest/Dividends	\$ 20,786.73
Disbursements	\$ (1,217.13)
12/31/18 Balance	\$ 11,834,351.34

PSDLAF - GENERAL FUND

12/1/18 Balance	\$ 42,030,537.79
Receipts	\$ 106,700,657.13
Interest/Dividends	\$ 68,998.34
Disbursements	\$ (98,865,847.99)
12/31/18 Balance	\$ 49,934,345.27

ESSA WORKERS COMP SELF INS - GENERAL FUND

12/1/18 Balance	\$ 200,803.57
Receipts	
Interest/Dividends	\$ 136.44
Disbursements	
12/31/18 Balance	\$ 200,940.01

ESSA PAYPAL - GENERAL FUND

12/1/18 Balance	\$ 6,072.98
Receipts	\$ 2,704.35
Interest/Dividends	\$ 5.85
Disbursements	
12/31/18 Balance	\$ 8,783.18

ESSA FERNWOOD ESCROW - GENERAL FUND

12/1/18 Balance	\$ 38,010.57
Receipts	
Interest/Dividends	\$ 25.83
Disbursements	
12/31/18 Balance	\$ 38,036.40

ESSA - CAFETERIA FUND

12/1/18 Balance	\$ 675,720.95
Receipts	\$ 45,631.05
Interest/Dividends	\$ 474.69
Disbursements	\$ (6,107.39)
12/31/18 Balance	\$ 715,719.30

PLGIT - CAFETERIA FUND

12/1/18 Balance	\$ 40,568.54
Receipts	
Interest/Dividends	\$ 71.71
Disbursements	
12/31/18 Balance	\$ 40,640.25

PLGIT - CAPITAL RESERVE FUND

12/1/18 Balance	\$ 23,586,246.09
Receipts	
Interest/Dividends	\$ 41,691.84
Disbursements	
12/31/18 Balance	\$ 23,627,937.93

ESSA - CONCESSION STAND

12/1/18 Balance	\$ 27,517.03
Receipts	
Interest/Dividends	\$ 18.70
Disbursements	
12/31/18 Balance	\$ 27,535.73

ESSA - EXPENDABLE TRUST

12/1/18 Balance	\$ 31,397.05
Receipts	
Interest/Dividends	\$ 21.33
Disbursements	
12/31/18 Balance	\$ 31,418.38

ESSA - NON-EXPENDABLE TRUST

12/1/18 Balance	\$ 18,487.24
Receipts	
Interest/Dividends	\$ 12.56
Disbursements	
12/31/18 Balance	\$ 18,499.80

ESSA - SPECIAL ACTIVITY

12/1/18 Balance	\$ 237,868.37
Receipts	
Interest/Dividends	\$ 161.62
Disbursements	
12/31/18 Balance	\$ 238,029.99

ESSA CD INVESTMENT - SPECIAL ACTIVITY

12/1/18 Balance	\$ 40,121.18
Receipts	
Interest/Dividends	
Disbursements	
12/31/18 Balance	\$ 40,121.18

ESSA - STUDENT ACTIVITY

12/1/18 Balance	\$ 73,772.06
Receipts	
Interest/Dividends	\$ 50.12
Disbursements	
12/31/18 Balance	\$ 73,822.18



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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

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FOR 2019 06

ACCOUNTS FOR: 10 General Fund	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1110 Regular	54,479,846	54,290,563	18,888,050.57	6,413,098.16	146,823.08	35,255,688.88	35.1%
1190 Federal	1,927,143	1,927,143	848,825.68	238,555.44	9,863.24	1,068,454.08	44.6%
1192 Summer Program	6,000	6,000	149,283.83	.00	.00	-143,283.83	2488.1%
1200 Special	3,225	3,225	136,600.99	12,099.13	11,142.94	-144,518.93	4581.2%
1211 LifeSkillSupp	2,067,492	2,067,492	913,529.98	282,181.69	19,067.69	1,134,894.33	45.1%
1221 Deaf/Hearing	202,918	202,918	93,654.36	31,218.12	.00	109,263.64	46.2%
1224 Blind/Visually	168,159	168,159	68,022.60	17,452.02	.00	100,136.40	40.5%
1225 SpeechLang	1,113,461	1,113,461	456,240.48	145,882.18	184.80	657,035.72	41.0%
1231 EmtSupp	3,430,669	3,438,632	1,428,257.12	390,638.27	6,462.38	2,003,912.52	41.7%
1233 AutisticSupp	1,139,974	1,139,974	551,040.80	180,568.05	.00	588,933.20	48.3%
1241 LearningSupp	12,575,614	12,567,651	4,467,921.15	1,210,748.98	13,170.67	8,086,559.18	35.7%
1243 GiftedSupp	427,212	427,212	113,462.05	40,901.03	458.24	313,291.71	26.7%
1260 PhysicalSupp	498,772	498,772	231,013.48	76,734.38	.00	267,758.52	46.3%
1270 Handicap	482,995	482,995	221,997.90	73,999.30	.00	260,997.10	46.0%
1281 UNDEFINED	7,000	7,000	.00	.00	.00	7,000.00	0.0%
1290 OspecProg	2,162,000	2,162,000	357,810.04	294,898.08	.00	1,804,189.96	16.5%
1360 BusinessEd	908,980	907,588	234,530.44	64,769.08	1,493.60	671,563.96	26.0%
1390 OthVoEdProg	1,882,758	1,882,758	937,306.52	158,936.27	1,225,703.94	-280,252.46	114.9%
1410 Drivers'Ed	280,017	280,017	67,977.25	19,709.94	.00	212,039.75	24.3%
1420 SummerProg	0	0	10,137.10	.00	.00	-10,137.10	100.0%
1430 Homebound Instruction	31,723	31,723	2,832.19	1,183.09	.00	28,890.81	8.9%
1441 Adjudicated Court Place	115,000	115,000	14,036.57	12,591.18	.00	100,963.43	12.2%
1442 Alt Edu Program	1,080,000	1,080,000	369,047.82	158,936.27	.00	710,952.18	34.2%
1500 Nonpublic School Prog	39,672	39,672	.00	.00	41,766.00	-2,094.00	105.3%
1801 Pre-K Instruction	4,600	4,600	27,810.31	.00	.00	-23,210.31	604.6%
2111 Dir of Pupil SVC	369,371	369,371	156,552.06	23,907.84	57.03	212,761.91	42.4%
2119 SpvStuSrvOther	450,515	450,515	173,703.78	50,456.51	12,640.38	264,170.84	41.4%
2120 Guidance	3,098,383	3,099,673	1,286,205.73	293,892.76	1,505.69	1,811,961.59	41.5%
2144 Psychotherapy Service	870,997	870,997	405,852.09	133,999.60	.00	465,144.91	46.6%
2160 Social Work Services	193,696	193,696	100,565.55	16,553.35	185.00	93,130.45	51.9%
2170 Student Acct Services	494,448	494,448	235,116.68	41,395.69	.00	259,146.32	47.5%
2190 Oth Pupil Per	220,533	220,533	56,151.63	13,381.21	.00	164,381.37	25.5%
2250 Library	1,453,693	1,453,693	554,504.93	156,193.56	44,013.77	855,174.77	41.2%
2260 Instr&CurrDev	849,937	849,937	368,363.95	65,812.26	2,252.99	479,320.03	43.6%
2271 StaffDevCert	266,408	415,342	165,387.18	6,085.68	2,295.00	247,659.35	40.4%
2280 NonPublicSuppService	360	360	.00	.00	604.00	-244.00	167.8%
2290 OthinstrStaffSvc	12,449	12,449	-150.00	.00	.00	12,599.00	-1.2%
2310 BoardSvc	133,682	133,682	91,109.29	4,440.78	30,375.23	12,197.48	90.9%
2330 TaxAssess&Collect	366,127	366,127	101,462.60	34,190.91	4,377.38	260,287.02	28.9%
2350 Legal Services	195,000	215,000	106,663.43	36,273.50	23,636.00	84,700.57	60.6%
2360 Office Superintendent	995,508	995,897	478,158.50	75,629.18	1,700.55	516,038.08	48.2%
2380 Principal	5,225,964	5,225,964	2,473,544.66	441,336.13	11,629.98	2,740,789.48	47.6%
2390 Other Admin Svs	31,300	31,300	7,826.36	2,739.41	110.50	23,363.14	25.4%
2420 MedicalSvs	1,604,806	1,604,806	580,711.33	181,312.33	22,409.02	1,001,685.65	37.6%

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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
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FOR 2019 06

ACCOUNTS FOR: 10 General Fund	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
2430 DentalSvs	128,570	128,570	60,675.70	27,741.70	361.48	67,532.82	47.5%
2450 NonpublHlthSvs	73,933	73,933	26,284.48	5,477.54	.00	47,648.52	35.6%
2490 Other Health Service	106,583	106,583	50,632.83	8,455.37	.00	55,950.17	47.5%
2511 Supervisor Of Fiscal	228,983	228,983	164,018.45	20,753.90	.00	64,964.55	71.6%
2514 Payroll Services	231,190	231,190	116,352.06	18,756.03	.00	114,837.94	50.3%
2515 Financial Acct Service	1,007,206	1,007,206	413,785.12	82,348.30	61,883.41	531,537.47	47.2%
2611 Supervision-Op/Maint	147,677	147,677	69,125.02	11,526.20	.00	78,551.98	46.8%
2620 OperBldg	11,064,618	11,065,118	4,922,139.65	798,552.57	490,604.85	5,652,373.22	48.9%
2630 Grounds	272,000	272,000	45,072.47	3,388.38	24,254.81	202,672.72	25.5%
2660 Security	2,888,518	2,888,328	1,131,291.26	249,601.83	42,141.77	1,714,894.97	40.6%
2711 Adm-Trans -Head	147,623	147,623	69,887.53	11,652.91	.00	77,735.47	47.3%
2719 Spv-Trans -Other	398,215	398,215	200,946.16	33,270.27	.00	197,268.84	50.5%
2720 Vehicle Operation SVC	11,195,558	11,203,558	7,330,459.57	627,190.24	-3,692,008.21	7,565,106.64	32.5%
2740 Vehiclesvc&Maint	383,928	375,928	188,572.13	27,809.15	2,090.52	185,265.35	50.7%
2750 Nonpublic Trans	420,043	420,043	199,536.74	40,267.29	.00	220,506.26	47.5%
2790 Other Student Trans	1,500	1,500	.00	.00	.00	1,500.00	0%
2831 SPV of Staff Services HR	192,310	192,310	88,944.98	14,825.04	.00	103,365.02	46.3%
2833 StaffAccServ	342,273	342,273	200,259.15	24,274.94	-37,649.33	179,663.18	47.5%
2834 SDevNonInstCert	35,465	60,714	8,699.95	4,798.45	2,824.00	49,190.05	19.0%
2836 SDevNonInstCert	26,175	36,365	8,915.62	3,849.04	12,860.00	14,589.38	59.9%
2840 DataProcess	207,876	207,876	202,548.53	1,611.45	258.26	5,069.21	97.6%
2841 Supervisor Itec	179,801	179,801	83,905.60	13,971.92	.00	95,895.40	46.7%
2844 Operations Svcs	3,784,381	3,775,274	1,077,877.64	121,817.17	-177,895.79	2,875,291.82	23.8%
2850 Liaison Svcs	75,374	75,374	68,531.49	23,280.38	.00	6,842.51	90.9%
2910 UNDEFINED	45,000	45,000	127,378.67	127,378.67	.00	-82,378.67	283.1%
3210 StudentActivity	280,693	273,993	212,170.80	33,778.16	10,819.49	51,002.71	81.4%
3250 Athletics	1,851,759	1,854,459	746,850.53	99,512.00	78,075.27	1,029,533.20	44.5%
3310 CommRecreation	78,666	78,666	74,814.69	5,031.36	8,213.35	-4,362.04	105.5%
5110 Debt Service	17,251,464	17,250,571	14,056,730.88	157,716.28	.00	3,193,840.37	81.5%
5130 Refund Prior Yr Rev	550,000	550,000	489,512.57	19,776.66	.00	60,487.43	89.0%
5800 Suspense Account	0	0	-1,475,724.19	-1,772,010.86	755.00	1,474,969.19	100.0%
5900 Budgetary Reserve	350,000	330,000	.00	.00	.00	330,000.00	0%
6111 Current Real Estate Tax	-88,828,692	-88,828,692	-86,384,234.70	-4,611,651.79	.00	-2,444,457.30	97.2%
6112 Interim Real Estate Tax	-130,000	-130,000	-62,111.46	.00	.00	-67,888.54	47.8%
6113 Public Utility Reality	-125,000	-125,000	-102,883.13	.00	.00	-22,116.87	82.3%
6114 Pay In Lieu -St/Local	-80,000	-80,000	-70,670.73	.00	.00	-9,329.27	88.3%
6143 Local Service Tax - LST	-80,000	-80,000	-37,468.31	-736.17	.00	-42,531.69	46.8%
6151 Current Act 511 EIT	-3,800,000	-3,800,000	-1,639,057.10	-112,154.35	.00	-2,160,942.90	43.1%
6153 Curr Act 511 Real Est	-900,000	-900,000	-446,946.58	-85,700.47	.00	-453,053.42	49.7%
6411 Delinquent Real Estate	-8,500,000	-8,500,000	-652,173.92	-193,268.63	.00	-5,667,826.08	33.3%
6510 Interest on Invest	-150,000	-150,000	-22,520.22	-121,666.85	.00	502,278.22	434.9%
6710 Admissions	-35,000	-35,000	-22,520.22	-4,733.24	.00	-12,479.78	64.3%
6740 Fees	0	0	-1,554.12	-15.00	.00	1,554.12	100.0%
6832 Federal Idea Revenue	-1,060,543	-1,060,543	.00	.00	.00	-1,060,543.00	0%

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FOR 2019 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10 General Fund							
6910 Rentals	-100,000	-100,000	-32,054.37	-8,242.79	.00	-67,945.63	32.1%
6941 Regular Sch Tuition	-15,000	-15,000	10,827.33	-2,512.18	.00	-25,827.33	-72.2%
6942 Summer School Tuition	-12,000	-12,000	-15,355.00	.00	.00	3,355.00	128.0%
6944 Tuition from Other Lea	-8,500	-8,500	-40.89	.00	.00	-8,459.11	.5%
6990 MiscRevenue	-100,000	-100,000	-9.12	.00	.00	-99,990.88	.0%
6991 RefundPrioriorReceipt	-20,000	-20,000	-1,730.87	-54.10	.00	-18,269.13	8.7%
6999 Other Revenues Misc	0	0	-30,462.70	-14,721.96	.00	30,462.70	100.0%
7110 Basic Education	-15,676,499	-15,676,499	-7,180,162.33	-2,393,352.00	.00	-8,496,336.67	45.8%
7160 Tuition Orphans & Child	-750,000	-750,000	.00	.00	.00	-750,000.00	.0%
7240 Driver Ed-Student	-13,250	-13,250	-12,670.00	.00	.00	-2,822,294.00	31.3%
7271 Special Ed School Aged	-4,109,882	-4,109,882	-1,287,588.00	.00	.00	2,886.23	100.0%
7299 Misc SpecEd Programs	0	0	-2,886.23	.00	.00	-1,552,305.31	46.5%
7311 Pupil Transportation Subsidy	-2,900,000	-2,900,000	-1,347,694.69	-707,364.00	.00	53,900.00	100.0%
7312 NonPublic&CharterTransp	0	0	-53,900.00	-53,900.00	.00	-599,019.60	46.8%
7320 Rent & Sink Fund Pymt	-1,125,000	-1,125,000	-525,980.40	-525,233.22	.00	-145,000.00	.0%
7330 Health Services/ Act 25	-145,000	-145,000	.00	.00	.00	565,892.40	113.0%
7340 State Prop Tax Reduction Allo	-4,347,613	-4,347,613	-4,913,505.40	-1,248,758.00	.00	-1,099,204.02	56.6%
7505 Ready To Learn Grant	-1,248,758	-1,248,758	-1,248,758.00	.00	.00	-5,269,997.11	53.1%
7810 State Share Ss & Med	-2,534,439	-2,534,439	-1,435,234.98	.00	.00	-62,084.43	90.1%
7820 State Share Retire Cont	-11,237,150	-11,237,150	-5,967,152.89	-2,549,891.18	.00	-1,214,339.13	39.6%
8110 Payments Fed Impacted	-625,000	-625,000	-562,915.57	-284,086.69	.00	-95,709.66	67.3%
8514 NCLB-Title I	-2,010,509	-2,010,509	-796,169.87	-30,841.17	.00	-4,455.77	82.9%
8515 NCLB-Title II	-293,016	-293,016	-197,306.34	-1,818.93	.00	70,683.69	100.0%
8516 NCLB-Title III	-26,077	-26,077	-21,621.23	-9,545.71	.00	70,684.00	100.0%
8517 NCLB-Title IV	0	0	-684.00	.00	.00	-27,367.01	50.2%
8540 Nutrition Ed & Training	0	0	-27,532.99	.00	.00	-12,496.25	50.2%
8732 Arra-Oscbs	-54,900	-54,900	-12,603.75	.00	.00	-800,000.00	.0%
8733 UNDEFINED	-25,100	-25,100	.00	.00	.00	-59,299.86	25.9%
8810 Med Assist Reimb Access	-800,000	-800,000	-20,700.14	.00	.00	-1,830,365.00	.0%
8820 Med Assi. Reimb Trans	-80,000	-80,000	.00	.00	.00	1,086,460.01	186.4%
9210 Capital Lease Equipment	-1,830,365	-1,830,365	-110.90	-110.90	.00	53,760,283.98	-6953.9%
9400 Sale Of Fixed Assets	-1,258,050	-1,258,050	-2,344,510.01	-870,191.90	-1,538,482.02	-34,684,358.38	88,444,642.36
TOTAL General Fund	762,132	762,132	-51,459,669.56	-870,191.90	-1,538,482.02	88,444,642.36	
TOTAL REVENUES	-155,035,343	-155,035,343	-120,350,984.62	-12,960,359.33	.00		
TOTAL EXPENSES	155,797,475	155,797,475	68,891,315.06	12,090,167.43	-1,538,482.02		

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sonya-burch  
East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

FOR 2019 06

ACCOUNTS FOR: 29 Special Activity	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3210 StudentActivity	0	0	53,164.89	13,765.07	1,327.07	-54,491.96	100.0%
3250 Athletics	0	0	14,566.30	2,089.96	.00	-14,566.30	100.0%
6510 Interest on Invest	0	0	-639.64	161.62	.00	639.64	100.0%
6710 Admissions	0	0	-1,170.00	-745.00	.00	1,170.00	100.0%
6750 StudentSpecialEvent	0	0	-35,960.66	-5,119.25	.00	35,960.66	100.0%
6790 Other Stu Act Income	0	0	-16,004.65	-250.00	.00	16,004.65	100.0%
6791 UNDEFINED	0	0	-656.00	-656.00	.00	656.00	100.0%
6990 MiscRevenue	0	0	-5,576.65	-1,385.66	.00	5,576.65	100.0%
TOTAL Special Activity	0	0	7,723.59	7,860.74	1,327.07	-9,050.66	100.0%
TOTAL REVENUES	0	0	-60,007.60	-7,994.29	.00	60,007.60	
TOTAL EXPENSES	0	0	67,731.19	15,855.03	1,327.07	-69,058.26	

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FOR 2019 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
32 Capital Reserve							
2660 Security	0	0	340,457.87	191,991.24	441,180.00	-781,637.87	100.0%
4200 SiteImprove	0	0	8,162.50	.00	36,222.75	-44,385.25	100.0%
4400 Arch & Eng	0	0	44,738.55	43,012.45	42,147.45	-86,886.00	100.0%
4600 Bldg Imp	0	0	68,286.95	89,655.00	29,536.48	-97,823.43	100.0%
5120 Debt Service-Refunded	0	0	-111,768.69	.00	.00	111,768.69	100.0%
6510 Interest on Invest	0	0	-221,827.72	-41,691.84	.00	221,827.72	100.0%
TOTAL Capital Reserve	0	0	128,049.46	282,966.85	549,086.68	-677,136.14	100.0%
TOTAL REVENUES	0	0	-221,827.72	-41,691.84	.00	221,827.72	
TOTAL EXPENSES	0	0	349,877.18	324,658.69	549,086.68	-898,963.86	

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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT

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DECEMBER 2018

FOR 2019 06

ACCOUNTS FOR:  
50 Cafeteria Fund

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3100 FoodServices	0	0	1,565,077.44	329,831.00	-383,988.24	-1,181,089.20	100.0%
6510 Interest on Invest	0	0	-854.47	.00	.00	854.47	100.0%
6611 Daily Sales-Sch Lunch	0	0	-269,977.84	-57,709.65	.00	269,977.84	100.0%
6612 Daily Sales-Breakfast	0	0	-1,557.90	.00	.00	1,557.90	100.0%
6620 Daily Sales-Non-Reimbur	0	0	-9,671.80	.00	.00	9,671.80	100.0%
6630 Special Functions	0	0	-21,811.64	-2,026.57	.00	21,811.64	100.0%
6920 Contribution & Donation	0	0	-4,539.78	-308.60	.00	4,539.78	100.0%
7600 Milk/Lunch/Breakfast	0	0	-5,781.34	.00	.00	5,781.34	100.0%
7810 State Share Ss & Med	0	0	-2,417.39	.00	.00	2,417.39	100.0%
7820 State Share Retire Cont	0	0	-9,947.04	.00	.00	9,947.04	100.0%
8531 Subsidies Milk/ Lunch	0	0	-123,744.33	.00	.00	123,744.33	100.0%
TOTAL Cafeteria Fund	0	0	1,114,773.91	269,786.18	-383,988.24	-730,785.67	100.0%
TOTAL REVENUES	0	0	-450,303.53	-60,044.82	.00	450,303.53	
TOTAL EXPENSES	0	0	1,565,077.44	329,831.00	-383,988.24	-1,181,089.20	

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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

FOR 2019 06

ACCOUNTS FOR:  
58 Concession Stand

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3210 StudentActivity	0	0	15,991.75	1,494.60	.00	-15,991.75	100.0%
6510 Interest on Invest	0	0	-108.39	-18.70	.00	108.39	100.0%
6630 Special Functions	0	0	-45,471.91	-2,333.22	.00	45,471.91	100.0%
TOTAL Concession Stand	0	0	-29,588.55	-857.32	.00	29,588.55	100.0%
TOTAL REVENUES	0	0	-45,580.30	-2,351.92	.00	45,580.30	
TOTAL EXPENSES	0	0	15,991.75	1,494.60	.00	-15,991.75	

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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

FOR 2019 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71 Private - Purpose Trust Fund	0	0	-250.47	.00	.00	250.47	100.0%
6510 Interest on Invest	0	0	-250.47	.00	.00	250.47	100.0%
TOTAL REVENUES	0	0	-250.47	.00	.00	250.47	

East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

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sonya-burch

FOR 2019 06

ACCOUNTS FOR:  
72 Investment Trust Fund

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6510 Interest on Invest	0	0	-298.20	.00	.00	298.20	100.0%
6920 Contribution & Donation	0	0	-6,095.00	-2,970.00	.00	6,095.00	100.0%
TOTAL Investment Trust Fund	0	0	-6,393.20	-2,970.00	.00	6,393.20	100.0%
TOTAL REVENUES	0	0	-6,393.20	-2,970.00	.00	6,393.20	



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East Stroudsburg Area SD, PA  
YEAR-TO-DATE BUDGET REPORT  
DECEMBER 2018

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FOR 2019 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	762,132	762,132	-50,245,354.82	-313,405.45	-1,372,056.51	52,379,543.73	6772.8%

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

NEW

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A STUDENT ACTIVITY – 2018-2019

- 1. NAME OF ORGANIZATION: NAACP Youth Council (North HS Branch)
- 2. CHOOSE FROM ONE (1) OF THE FOLLOWING:  
 Renewal of a Previously-Approved Student Activity Account  Establish a New Student Activity Account
- 3. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)  
inform youth of the problems affecting African Americans and other racial and ethnic minorities
- 4. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)  
Provide young people with personal and leadership development workshop trainings  
Provide proactive political and community activism events  
Public awareness of the necessity of positive youth engagement
- 5. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) This club will hold meetings once a week to discuss ideas for leadership, political, youth engaging events. Officers/committees will be elected.
- 6. FUND RAISING:  
 a. Will this organization raise funds? Yes x No   
 b. If "yes", briefly describe typical fund-raising activities and who will be involved.  
Possible fundraising activities will include: Multicultural Food Night
- 7. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)  
Funds will be used to send elected officials to conferences & to hire guest speakers for various events
- 8. FINANCIAL DEPENDENCE:  
 a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes  No x  
 b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

~~XXXXXX~~

- 9. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)  
Gail Francis (Club Advisor) will be responsible for fundraising

Date Submitted: 11/27/18 Submitted by: Gail Francis  
 Advisor's Signature: Gail Francis  
 Print Name: Benjamin J. Brown  
 Co-Advisor's Signature: Benjamin Brown  
 Print Name: \_\_\_\_\_  
 Principal: \_\_\_\_\_ Date: 1/9/19

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A SPECIAL ACTIVITY -- 2018-2019

1. NAME OF ORGANIZATION: Art Club - North

2. CHOOSE FROM ONE (1) OF THE FOLLOWING:

Renewal of a Previously-Approved Special Activity Account  Establish a New Special Activity Account

3. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)

Art club gives the students a chance to work on art for their portfolios or for our school community.

4. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)

This is a great club for those who wish to do art but may not have an art class in their schedule. Also great for portfolio prep.

5. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.)

Run by 2 co-advisors, no officers.

6. FUND RAISING:

a. Will this organization raise funds? Yes  No

b. If "yes", briefly describe typical fund-raising activities and who will be involved.

\_\_\_\_\_

7. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)

\_\_\_\_\_

8. FINANCIAL DEPENDENCE:

a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes  No

b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

\_\_\_\_\_

9. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)

\_\_\_\_\_

Date Submitted: 11/1/18

Submitted by: Julia Tischler

Advisor's Signature: Julia Tischler

Print Name: Julia Tischler

Co-Advisor's Signature: Natalie Secuwen

Print Name: Natalie Secuwen

Principal's Signature: [Signature]

Date: 11/2/18

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A SPECIAL ACTIVITY -- 2018-2019

1. NAME OF ORGANIZATION: East Stroudsburg HS North Cheer (ESN Cheer)

2. CHOOSE FROM ONE (1) OF THE FOLLOWING:

Renewal of a Previously-Approved Special Activity Account [X] Establish a New Special Activity Account [ ]

3. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)

Cheerleading Team for ESHS North

4. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)

ESN Cheer promotes school spirit and teamwork, to support athletic teams with pride and to serve as positive role models in our school and community.

5. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.)

Head coach, assistant coach, cheer squad including captains. Any officers appointed by head coach, if coach deems necessary.

6. FUND RAISING:

a. Will this organization raise funds? [X] Yes No

b. If "yes", briefly describe typical fund-raising activities and who will be involved.

Team, including coaches, parental help... activities include selling spirit wear, restaurant fundraisers, products, food (chocolate, cookie dough) etc.

7. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)

For equipment (small stuff as pom), supplies for events, comp materials (music), team bonding, team classes (tumbling)

8. FINANCIAL DEPENDENCE

a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? [X] Yes No

b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

Large equipment (mats w/ tape), uniforms, megaphones, banners, signs

9. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)

Head coach directs & designates responsibilities for fundraising (parental assistance if needed)

Date Submitted: 12/7/18

Submitted by: Laura Coco - Head cheer coach

Advisor's Signature:

Print Name: Laura Coco

Co-Advisor's Signature:

Print Name:

Pricilla Rodriguez - assistant coach

Principal's Signature:

Date: 12/13/18

BOARD OF EDUCATION ACTION



EAST STROUDSBURG AREA SCHOOL DISTRICT

New

REQUEST TO ESTABLISH A SPECIAL ACTIVITY -- 2018-2019

1. NAME OF ORGANIZATION: DIY Design Club
2. CHOOSE FROM ONE (1) OF THE FOLLOWING:  
 Renewal of a Previously-Approved Special Activity Account  Establish a New Special Activity Account
3. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)  
Allow students the opportunity to make creations using a variety of mediums and learn the basics of Silhouette design software
4. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)  
Students will be exposed to different DIY crafts and be able to learn skills needed to design their own.
5. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) The group will meet after school with 1-2 advisors at a time.
6. FUND RAISING:  
 a. Will this organization raise funds? Yes  No   
 b. If "yes", briefly describe typical fund-raising activities and who will be involved.  
Students will make small creations to sell to the students and staff to help raise money for supplies
7. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)  
Funds will be used for supplies for student projects and school projects
8. FINANCIAL DEPENDENCE:  
 a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes  No   
 b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.  
\_\_\_\_\_
9. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)  
Club Advisor

Date Submitted: 1-8-19

Submitted by: Sara Kern

Advisor's Signature: [Signature]

Print Name: Sara Kern

Co-Advisor's Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Principal's Signature: [Signature]

Date: 1/14/19

January 10, 2019

Mr. Thomas J. McIntyre, PCSBO, Chief Financial Officer  
East Stroudsburg Area School District  
50 Vine Street  
East Stroudsburg, PA 18301-2150

Dear Mr. McIntyre:

I have enclosed 25 copies of the annual financial report of the East Stroudsburg Area School District for the year ended June 30, 2018.

Also enclosed are 15 copies of the communication with those charged with governance to be distributed to the Board of School Directors.

We will electronically file Form SF-SAC, Data Collection Form, along with a pdf copy of the Uniform Grant Guidance reporting package. Your online form will not be processed until the Federal Audit Clearinghouse receives your online certification. You will receive an e-mail from the Federal Audit Clearinghouse with instructions on using their Internet Data Entry System for certifying the Form SF-SAC, Data Collection Form. The Federal Audit Clearinghouse is no longer requiring or accepting hard copy submission of the form.

To comply with the Pennsylvania Single Audit Report Electronic Submission Process, we will forward a pdf copy of your single audit report to the Commonwealth of Pennsylvania's Office of Budget.

Please call if you have any questions or if I can be of assistance in any other way.

Very truly yours,

MAILLIE LLP

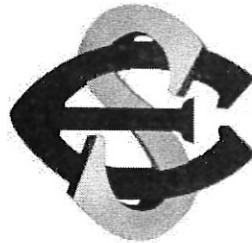
Edward J. Furman, CPA

Enclosures

**EAST STROUDSBURG AREA SCHOOL DISTRICT**

**ANNUAL FINANCIAL REPORT**

*Year Ended June 30, 2018*



## INTRODUCTORY SECTION

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
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**YEAR ENDED JUNE 30, 2018**

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## 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, 2018, 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, 2018, 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, 2018, East Stroudsburg Area School District adopted new accounting guidance, implementing Governmental Accounting Standards Board Statements No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*. 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 pages 64 and 65, schedules of the school district's proportionate share of the net pension liability on page 66, schedules of the school district's contributions on page 67, schedule of the school district's proportionate share of the PSERS net other postemployment benefit plan liability on page 68, schedule of the school district's PSERS other postemployment benefit plan contributions on page 69, and the schedule of changes in the total other postemployment benefit plan liability and related ratios on page 70 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

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**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
YEAR ENDED JUNE 30, 2018

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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, 2018. 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 2018 are as follows:

- In total, net position increased from (\$138,821,957) in 2017 (restated) to (\$133,521,111) in 2018.
- General revenues accounted for \$105,803,438 in revenue or 66% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$53,702,710 or 34% of total revenues of \$159,506,148.
- Total assets and deferred outflows of resources of governmental activities were \$341,819,353, of which \$83,942,989 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$183,409,802.
- The School District had \$155,163,159 in expenses; only \$54,660,567 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 \$105,803,438 were adequate to provide for these programs.
- Expenses, after program revenue was \$100,347,445 which decreased from \$106,785,522 in 2017.
- Federal and state subsidies this year were \$49,861,869, which increased from \$48,614,082 in 2017.
- Considerable debt refinancing activities were experienced in 2017 and 2018.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
YEAR ENDED JUNE 30, 2018

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**OUR SCHOOLS**

The District operates: six elementary schools that house students from kindergarten to fifth grade, two intermediate schools with sixth to eighth grades and two high schools with ninth through twelfth grades.

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

**REPORTING THE SCHOOL DISTRICT AS A WHOLE**

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

**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, 2018**

- **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, 2018 and 2017**

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
<b>ASSETS</b>						
Current assets	\$ 111,285,781	\$ 105,223,668	\$ 888,752	\$ 784,036	\$ 112,174,533	\$ 106,007,704
Capital assets	183,309,077	186,296,413	100,725	119,660	183,409,802	186,416,073
<b>TOTAL ASSETS</b>	<b>294,594,858</b>	<b>291,520,081</b>	<b>989,477</b>	<b>903,696</b>	<b>295,584,335</b>	<b>292,423,777</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
	45,382,018	54,278,997	853,000	1,030,000	46,235,018	55,308,997
<b>LIABILITIES</b>						
Long-term liabilities	433,415,047	426,635,425	5,429,096	5,415,296	438,844,143	432,050,721
Other liabilities	22,059,885	29,391,221	96,436	56,242	22,156,321	29,447,463
<b>TOTAL LIABILITIES</b>	<b>455,474,932</b>	<b>456,026,646</b>	<b>5,525,532</b>	<b>5,471,538</b>	<b>461,000,464</b>	<b>461,498,184</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
	14,054,000	2,143,000	286,000	44,000	14,340,000	2,187,000
<b>NET POSITION</b>						
Net investment in capital assets	22,767,812	12,832,967	100,725	119,660	22,868,537	12,952,627
Restricted	23,931,974	279,553	-	-	23,931,974	279,553
Unrestricted	(176,251,842)	(125,483,088)	(4,069,780)	(3,701,502)	(180,321,622)	(129,184,590)
<b>TOTAL NET POSITION</b>	<b>\$ (129,552,056)</b>	<b>\$ (112,370,568)</b>	<b>\$ (3,969,055)</b>	<b>\$ (3,581,842)</b>	<b>\$ (133,521,111)</b>	<b>\$ (115,952,410)</b>

Unrestricted net position, the part of net position that can be used to finance day-to-day activities without constraints established by grants or legal requirements, decrease by \$28,113,702 from the 2017 restated unrestricted fund balance \$(148,118,140) to the 2018 unrestricted fund balance of \$(176,251,842).

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
**YEAR ENDED JUNE 30, 2018**

**Condensed Statements of Activities**  
**June 30, 2018 and 2017**

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
<b>REVENUES</b>						
Charges for services	\$ 1,189,582	\$ 1,246,112	\$ 1,226,968	\$ 1,263,912	\$ 2,416,550	\$ 2,510,024
Operating grants and contributions	46,897,558	45,629,443	2,964,311	2,984,639	49,861,869	48,614,082
Capital grants and contributions	1,424,291	2,998,232	-	-	1,424,291	2,998,232
Property taxes and other taxes levied for general purposes	10,676,023	97,679,209	-	-	10,676,023	97,679,209
Taxes levied for specific purposes	3,795,206	3,884,367	-	-	3,795,206	3,884,367
Gain on sale of capital assets	104,041	241,227	-	-	104,041	241,227
Investment earnings	1,048,414	438,801	2,429	896	1,050,843	439,697
Other	177,325	130,103	-	-	177,325	130,103
<b>TOTAL REVENUES</b>	<b>155,312,440</b>	<b>152,247,494</b>	<b>4,193,708</b>	<b>4,249,447</b>	<b>159,506,148</b>	<b>156,496,941</b>
<b>EXPENSES</b>						
Instruction	87,540,735	89,043,860	-	-	87,540,735	89,043,860
Support services	33,137,101	33,974,944	-	-	33,137,101	33,974,944
Facilities acquisition, construction and improvement services	387,525	841,918	-	-	387,525	841,918
Operation of non-instructional services	14,888,037	15,553,624	-	-	14,888,037	15,553,624
Debt service	5,202,383	6,747,085	-	-	5,202,383	6,747,085
Unallocated depreciation	9,660,952	10,295,507	-	-	9,660,952	10,295,507
Food service	-	-	4,346,426	4,450,922	4,346,426	4,450,922
<b>TOTAL EXPENSES</b>	<b>150,816,733</b>	<b>156,456,938</b>	<b>4,346,426</b>	<b>4,450,922</b>	<b>155,163,159</b>	<b>160,907,860</b>
<b>CHANGE IN NET POSITION</b>	<b>4,495,707</b>	<b>(4,209,444)</b>	<b>(152,718)</b>	<b>(201,475)</b>	<b>4,342,989</b>	<b>(4,410,919)</b>
<b>NET POSITION AT BEGINNING OF YEAR, restated</b>	<b>(135,005,620)</b>	<b>(108,161,124)</b>	<b>(3,816,337)</b>	<b>(3,380,367)</b>	<b>(138,821,957)</b>	<b>(111,541,491)</b>
<b>NET POSITION AT END OF YEAR</b>	<b>\$ (130,509,913)</b>	<b>\$ (112,370,568)</b>	<b>\$ (3,969,055)</b>	<b>\$ (3,581,842)</b>	<b>\$ (134,478,968)</b>	<b>\$ (115,952,410)</b>

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

**Net Cost of Services**

	2018	2017	2016	2015	2014
<b>GOVERNMENTAL ACTIVITIES</b>					
Instruction	\$ (42,135,958)	\$ (45,663,910)	\$ (44,197,052)	\$ (44,373,782)	\$ (41,847,480)
Support services	(32,812,038)	(33,809,658)	(30,202,129)	(29,132,252)	(23,555,101)
Facilities acquisition, construction and improvement services	(292,733)	(696,986)	93,437	(332,816)	(100,544)
Operation of non-instructional services	(11,667,672)	(12,368,237)	(11,459,990)	(11,571,058)	(13,883,664)
Debt service	(3,778,092)	(3,748,853)	(7,512,231)	(6,182,320)	(7,120,847)
Unallocated depreciation	(9,660,952)	(10,295,507)	(10,073,621)	(10,185,680)	(9,903,815)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>(100,347,445)</b>	<b>(106,583,151)</b>	<b>(103,351,586)</b>	<b>(101,777,908)</b>	<b>(96,411,451)</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Food service	(155,147)	(202,371)	(233,509)	(433,498)	(334,319)
<b>TOTAL DISTRICT NET COST</b>	<b>\$ (100,502,592)</b>	<b>\$ (106,785,522)</b>	<b>\$ (103,585,095)</b>	<b>\$ (102,211,406)</b>	<b>\$ (96,745,770)</b>

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**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
**YEAR ENDED JUNE 30, 2018**

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***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 66%. 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 \$638,993,170. The tax rate for the year was \$122.91 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Monroe County.

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

August 1 .....	Levy date
August 1 - September 30 .....	2% discount period
October 1 - November 30 .....	Face payment period
December 1 - December 31.....	10% penalty period
January 1.....	Lien date

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
**YEAR ENDED JUNE 30, 2018**

**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 \$155,759,675 increased from \$151,277,945 and operating expenditures of \$154,679,123 increased from \$144,827,010. Other financing sources and uses were \$629,705 and the net change in fund balance for the year was an increase of \$1,710,257 where last year there was a decrease of \$10,878,753.

**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.

	2018			2017 Totals
	Governmental Activities	Business-Type Activities	Totals	
Land	\$ 5,198,539	\$ -	\$ 5,198,539	\$ 5,198,539
Construction in progress	1,724,073	-	1,724,073	89,098
Site improvements	13,507,817	-	13,507,817	13,507,817
Buildings and building improvements	250,402,457	-	250,402,457	250,402,457
Furniture and equipment	30,582,800	452,755	31,035,555	26,137,093
Accumulated depreciation	(118,106,609)	(352,030)	(118,458,639)	(108,918,931)
	<u>\$ 183,309,077</u>	<u>\$ 100,725</u>	<u>\$ 183,409,802</u>	<u>\$ 186,416,073</u>

***Depreciation of the Year's Capital Asset Activity***

- Overall capital assets decreased by \$3,106,996. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for the year was \$9,660,952.

**RESERVED FUND BALANCES**

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$13,934,021 in total for 2018.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
YEAR ENDED JUNE 30, 2018

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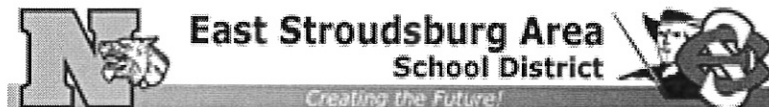
**CURRENT FINANCIAL ISSUES AND CONCERNS**

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.

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

**CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT**

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



## **GOVERNMENT-WIDE STATEMENTS**

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 40,982,868	\$ 573,297	\$ 41,556,165
Investments	42,960,121	-	42,960,121
Taxes receivable, net	13,927,957	-	13,927,957
Internal balances	299,118	(299,118)	-
Due from other governments	3,603,318	458,525	4,061,843
Due from fiduciary funds	11,163	-	11,163
Other receivables	165,810	-	165,810
Inventories	-	156,048	156,048
Insurance reserve provision	9,200,840	-	9,200,840
Prepaid expenses	134,586	-	134,586
Capital assets			
Land	5,198,539	-	5,198,539
Construction in progress	1,724,073	-	1,724,073
Site improvements	13,507,817	-	13,507,817
Building and building improvements	250,402,457	-	250,402,457
Furniture and equipment	30,582,800	452,755	31,035,555
Accumulated depreciation	(118,106,609)	(352,030)	(118,458,639)
<b>TOTAL ASSETS</b>	<b>294,594,858</b>	<b>989,477</b>	<b>295,584,335</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amount on refunding	3,591,018	-	3,591,018
Deferred outflows of resources, pension activity	40,279,000	822,000	41,101,000
Deferred outflows of resources, OPEB activity	2,760,466	107,770	2,868,236
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>46,630,484</b>	<b>929,770</b>	<b>47,560,254</b>
<b>LIABILITIES</b>			
Accounts payable	2,073,753	96,436	2,170,189
Accrued interest on long-term debt	2,149,952	-	2,149,952
Accrued salaries and benefits	17,281,998	-	17,281,998
Due to fiduciary funds	857	-	857
Other current liabilities	161,714	-	161,714
Unearned revenue	391,611	-	391,611
Long-term liabilities			
Portion due or payable within one year			
Bonds payable	9,853,105	-	9,853,105
Notes payable	523,985	-	523,985
Capital leases	680,705	-	680,705
Portion due or payable after one year			
Bonds payable	152,028,233	-	152,028,233
Notes payable	407,139	-	407,139
Capital leases	639,116	-	639,116
Compensated absences	6,080,353	228,629	6,308,982
Net pension liability	225,305,000	4,598,000	229,903,000
Net OPEB obligation	37,897,411	602,467	38,499,878
<b>TOTAL LIABILITIES</b>	<b>455,474,932</b>	<b>5,525,532</b>	<b>461,000,464</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources, pension activity	12,985,000	265,000	13,250,000
Deferred inflows of resources, OPEB activity	1,026,000	20,000	1,046,000
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>14,011,000</b>	<b>285,000</b>	<b>14,296,000</b>
<b>NET POSITION</b>			
Net investment in capital assets	22,580,010	100,725	22,680,735
Restricted for			
Capital projects	23,669,248	-	23,669,248
Special activities	262,726	-	262,726
Unrestricted	(174,772,574)	(3,992,010)	(178,764,584)
<b>TOTAL NET POSITION</b>	<b>\$ (128,260,590)</b>	<b>\$ (3,891,285)</b>	<b>\$ (132,151,875)</b>

See accompanying notes to the basic financial statements.



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2018**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction						
Regular programs	\$ 58,466,318	\$ 39,711,989	\$ -	\$ (17,769,509)	\$ -	\$ (17,769,509)
Special programs	23,996,604	4,320,670	-	(19,675,934)	-	(19,675,934)
Vocational programs	2,507,806	-	-	(2,507,806)	-	(2,507,806)
Other instructional programs	1,706,950	387,298	-	(1,319,652)	-	(1,319,652)
Support services						
Pupil personnel services	5,657,162	-	-	(5,657,162)	-	(5,657,162)
Instructional staff services	2,690,832	-	-	(2,668,492)	-	(2,668,492)
Administrative services	7,207,554	22,340	-	(7,207,554)	-	(7,207,554)
Pupil health services	1,969,370	302,723	-	(1,666,647)	-	(1,666,647)
Business services	1,414,384	-	-	(1,414,384)	-	(1,414,384)
Operation and maintenance of plant services	13,889,185	-	-	(13,889,185)	-	(13,889,185)
Facilities acquisition, construction and improvement services	387,525	94,792	-	(292,733)	-	(292,733)
Operation of non-instructional services	8,535,962	2,928,788	-	(5,607,174)	-	(5,607,174)
Student transportation services	3,253,377	-	-	(3,253,377)	-	(3,253,377)
Central and other support services	2,813,259	181,627	-	(2,521,682)	-	(2,521,682)
Student activities and athletics	165,644	-	-	(165,644)	-	(165,644)
Community services	5,202,383	-	1,424,291	(3,778,092)	-	(3,778,092)
Interest on long-term debt	9,660,952	-	-	(9,660,952)	-	(9,660,952)
Unallocated depreciation	149,525,267	47,855,415	1,424,291	(99,055,979)	-	(99,055,979)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>						
	\$ 4,288,656	2,964,311	\$ -	(77,377)	(77,377)	(77,377)
<b>BUSINESS-TYPE ACTIVITIES</b>						
Food service	\$ 153,793,923	\$ 50,819,726	\$ 1,424,291	(99,055,979)	(77,377)	(99,133,356)
<b>TOTAL SCHOOL DISTRICT ACTIVITIES</b>						
	\$ 158,082,579	\$ 53,784,037	\$ 1,424,291	(97,111,958)	(154,754)	(98,132,707)
<b>GENERAL REVENUES</b>						
Taxes						
Property taxes, levied for general purposes, net				100,676,023	-	100,676,023
Earned income				3,689,640	-	3,689,640
Public utility taxes				105,566	-	105,566
Investment earnings				1,048,414	2,429	1,050,843
Gain on sale of capital assets				104,041	-	104,041
Miscellaneous income				177,325	-	177,325
<b>TOTAL GENERAL REVENUES</b>				<u>105,801,009</u>	<u>2,429</u>	<u>105,803,438</u>
<b>CHANGE IN NET POSITION</b>						
NET POSITION AT BEGINNING OF YEAR, restated				6,745,030	(74,948)	6,670,082
<b>NET POSITION AT END OF YEAR</b>				<u>(135,005,620)</u>	<u>(3,816,337)</u>	<u>(138,821,957)</u>
				<u>\$ (128,260,590)</u>	<u>\$ (3,891,285)</u>	<u>\$ (132,151,875)</u>

See accompanying notes to the basic financial statements.

## **GOVERNMENTAL FUNDS STATEMENTS**

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2018**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,338,702	\$ 23,406,110	\$ 238,056	\$ 40,982,868
Investments	42,920,000	-	40,121	42,960,121
Taxes receivable, net	14,681,942	-	-	14,681,942
Due from other funds	307,568	264,783	-	572,351
Due from other governments	3,603,318	-	-	3,603,318
Due from fiduciary funds	11,258	-	-	11,258
Other receivables	165,810	-	-	165,810
Prepaid expenditures	134,586	-	-	134,586
<b>TOTAL ASSETS</b>	<b><u>\$ 79,163,184</u></b>	<b><u>\$ 23,670,893</u></b>	<b><u>\$ 278,177</u></b>	<b><u>\$ 103,112,254</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 2,065,895	\$ 1,645	\$ 6,213	\$ 2,073,753
Due to other funds	264,783	-	-	264,783
Due to fiduciary funds	952	-	8,450	9,402
Unearned revenue	391,611	-	-	391,611
Accrued salaries and benefits	17,281,998	-	-	17,281,998
Other current liabilities	160,926	-	788	161,714
<b>TOTAL LIABILITIES</b>	<b><u>20,166,165</u></b>	<b><u>1,645</u></b>	<b><u>15,451</u></b>	<b><u>20,183,261</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue, property taxes	11,872,671	-	-	11,872,671
<b>FUND BALANCES</b>				
Nonspendable, prepaid expenditures	134,586	-	-	134,586
Restricted	-	23,669,248	262,726	23,931,974
Committed	24,545,532	-	-	24,545,532
Assigned				
Student athletics	21,924	-	-	21,924
Future budget expenditures	8,488,285	-	-	8,488,285
Future educational programs	4,000,000	-	-	4,000,000
Unassigned	9,934,021	-	-	9,934,021
<b>TOTAL FUND BALANCES</b>	<b><u>47,124,348</u></b>	<b><u>23,669,248</u></b>	<b><u>262,726</u></b>	<b><u>71,056,322</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 79,163,184</u></b>	<b><u>\$ 23,670,893</u></b>	<b><u>\$ 278,177</u></b>	<b><u>\$ 103,112,254</u></b>

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, 2018**

TOTAL GOVERNMENTAL FUNDS BALANCES \$ 71,056,322

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	1,724,073
Site improvements	13,507,817
Building and building improvements	250,402,457
Furniture and equipment	30,582,800
Accumulated depreciation	<u>(118,106,609)</u>
	<u>183,309,077</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>3,591,018</u>
------------------------------	------------------

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

27,294,000

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

1,734,466

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

9,200,840

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

11,118,686

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	(161,881,338)
Accrued interest	(2,149,952)
Notes payable	(931,124)
Capital leases	(1,319,821)
Compensated absences	(6,080,353)
Net pension liability	(225,305,000)
Other postemployment benefits	<u>(37,897,411)</u>
	<u>(435,564,999)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (128,260,590)

*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, 2018**

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>				
Local sources	\$ 106,445,155	\$ 112,999	\$ 279,331	\$ 106,837,485
State sources	45,654,571	-	-	45,654,571
Federal sources	3,267,619	-	-	3,267,619
<b>TOTAL REVENUES</b>	<u>155,367,345</u>	<u>112,999</u>	<u>279,331</u>	<u>155,759,675</u>
<b>EXPENDITURES</b>				
Regular programs	56,092,481	-	-	56,092,481
Special programs	23,418,239	-	-	23,418,239
Vocational programs	2,476,978	-	-	2,476,978
Other instructional programs	1,694,419	-	-	1,694,419
Pupil personnel services	5,494,878	-	-	5,494,878
Instructional staff services	2,539,954	-	-	2,539,954
Administrative services	6,983,150	-	-	6,983,150
Pupil health services	1,902,978	-	-	1,902,978
Business services	1,372,601	-	-	1,372,601
Operation and maintenance of plant	13,444,390	-	-	13,444,390
Facilities acquisition, construction and improvement services	-	2,089,850	-	2,089,850
Student transportation services	12,712,022	-	-	12,712,022
Central and other support services	3,690,612	-	-	3,690,612
Student activities and athletics	2,462,750	-	296,158	2,758,908
Community services	164,685	-	-	164,685
Refund of prior year revenues	513,756	-	-	513,756
Debt service	17,158,637	-	-	17,158,637
Bond issuance costs	-	170,585	-	170,585
<b>TOTAL EXPENDITURES</b>	<u>152,122,530</u>	<u>2,260,435</u>	<u>296,158</u>	<u>154,679,123</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>3,244,815</u>	<u>(2,147,436)</u>	<u>(16,827)</u>	<u>1,080,552</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	108,539	-	-	108,539
Proceeds from capital leases	530,581	-	-	530,581
Proceeds from issuance of refunding bonds	-	17,587,557	-	17,587,557
Payment to refunded bond escrow agent	(180,000)	(17,416,972)	-	(17,596,972)
Operating transfers in	-	14,500,000	-	14,500,000
Operating transfers out	(14,500,000)	-	-	(14,500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(14,040,880)</u>	<u>14,670,585</u>	<u>-</u>	<u>629,705</u>
<b>NET CHANGE IN FUND BALANCES</b>	(10,796,065)	12,523,149	(16,827)	1,710,257
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>57,920,413</u>	<u>11,146,099</u>	<u>279,553</u>	<u>69,346,065</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 47,124,348</u>	<u>\$ 23,669,248</u>	<u>\$ 262,726</u>	<u>\$ 71,056,322</u>

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, 2018**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 1,710,257

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

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

Capital outlays	6,678,114
Depreciation	<u>(9,660,952)</u>
	<u>(2,982,838)</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.

406,581

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).

(24,025)

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	(797,794)
Insurance provision	39,124
Loss on sale of fixed assets	(4,498)
Pension plan expense	<u>(4,519,000)</u>
	<u>(5,282,168)</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	26,760,878
Issuance of general obligation bonds	(17,030,585)
Amortization of bond discounts, premiums and refunding loss	1,285,303
Repayment on note principal	1,302,813
Repayment of capital lease obligations	1,129,395
Issuance of capital lease obligations	<u>(530,581)</u>
	<u>12,917,223</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 6,745,030

*See accompanying notes to the basic financial statements.*

**PROPRIETARY FUND STATEMENTS**



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**JUNE 30, 2018**

	Enterprise Fund
	<u>Food Service Fund</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 573,297
Due from other governments	458,525
Inventories	156,048
TOTAL CURRENT ASSETS	<u>1,187,870</u>
CAPITAL ASSETS, net	<u>100,725</u>
TOTAL ASSETS	<u>1,288,595</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - pension activity	822,000
Deferred outflows of resources - OPEB activity	107,770
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>929,770</u>
<b>LIABILITIES</b>	
Accounts payable	96,436
Due to other funds	299,118
Compensated absences	228,629
Long-term liabilities	
Net pension liability	4,598,000
Other postemployment benefits	602,467
TOTAL LIABILITIES	<u>5,824,650</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - pension activity	265,000
Deferred inflows of resources - OPEB activity	20,000
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>285,000</u>
<b>NET POSITION</b>	
Net investment in capital assets	100,725
Unrestricted	<u>(3,992,010)</u>
TOTAL NET POSITION	<u>\$ (3,891,285)</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, 2018**

	Enterprise Fund
	<u>Food Service Fund</u>
OPERATING REVENUES	
Food service revenue	\$ <u>1,226,968</u>
OPERATING EXPENSES	
Personnel	2,565,186
Operating	1,554,564
Purchased services	129,971
Depreciation	18,935
TOTAL OPERATING EXPENSES	<u>4,268,656</u>
OPERATING LOSS	<u>(3,041,688)</u>
NONOPERATING REVENUES	
Earnings on investments	2,429
Contributions	42,482
State sources	413,969
Federal sources	2,507,860
TOTAL NONOPERATING REVENUES	<u>2,966,740</u>
CHANGE IN NET POSITION	(74,948)
NET POSITION AT BEGINNING OF YEAR	<u>(3,816,337)</u>
NET POSITION AT END OF YEAR	\$ <u><u>(3,891,285)</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, 2018**

	Enterprise Fund <u>Food Service Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from users	\$ 1,226,968
Cash payments to employees for services	(2,565,186)
Cash payments to suppliers for goods and services	(914,431)
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<u>(2,252,649)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
State sources	413,969
Federal sources	2,179,000
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>2,592,969</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	2,429
Contributions received	42,482
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>44,911</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	385,231
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>188,066</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 573,297</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>	
Operating loss	\$ (3,041,688)
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation	18,935
Donated foods	282,236
Pension expense	92,000
OPEB expense	(132,765)
(Increase) decrease in	
Due from other funds	83,758
Inventories	(55,737)
Increase (decrease) in	
Due to other funds	299,118
Accounts payable	40,194
Employee benefits payable	161,300
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<u>\$ (2,252,649)</u>
<b>SUPPLEMENTAL DISCLOSURES</b>	
Noncash activities	
Donated foods	\$ 282,236

*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, 2018**

	Private Purpose Trust Funds		Agency Funds		Total Fiduciary Funds
	Expendable Scholarships	Non - Expendable Scholarships	Student Activities	Concessions	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 31,291	\$ 18,426	\$ 72,684	\$ 27,427	\$ 149,828
Investments	56,128	34,559	-	-	90,687
Due from school district	95	-	857	-	952
<b>TOTAL ASSETS</b>	<u>87,514</u>	<u>52,985</u>	<u>73,541</u>	<u>27,427</u>	<u>241,467</u>
<b>LIABILITIES</b>					
Accounts payable	1,750	1,000	3,197	18,563	24,510
Due to school district	-	2,394	-	8,864	11,258
Due to student groups	-	-	70,344	-	70,344
<b>TOTAL LIABILITIES</b>	<u>1,750</u>	<u>3,394</u>	<u>73,541</u>	<u>27,427</u>	<u>106,112</u>
<b>NET POSITION</b>					
Held in trust for benefits and other purposes	\$ <u>85,764</u>	\$ <u>49,591</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>135,355</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, 2018**

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	<u>Private Purpose Trust Funds</u>	
	<u>Expendable Scholarships</u>	<u>Non- Expendable Scholarships</u>
ADDITIONS		
Gifts and contributions	\$ 18,716	\$ -
Investment income	910	658
TOTAL ADDITIONS	<u>19,626</u>	<u>658</u>
DEDUCTIONS		
Scholarships awarded and fees paid	<u>17,177</u>	<u>2,449</u>
CHANGE IN NET POSITION	2,449	(1,791)
NET POSITION AT BEGINNING OF YEAR	<u>83,315</u>	<u>51,382</u>
NET POSITION AT END OF YEAR	<u>\$ 85,764</u>	<u>\$ 49,591</u>

*See accompanying notes to the basic financial statements.*

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**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, 2018**

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**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, 2018

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**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, 2018**

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**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, 2018

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**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 and no restrictions on withdrawal.

**Investments**

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**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, 2018**

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**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 three items that qualify for reporting in this category. They are the deferred amounts on refunding, deferred outflows related to pension activity, and deferred outflows related to OPEB activity, all of which are reported in the governmentwide statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflow related to pension activity is the result of the difference between expected and actual experience, changes in assumptions, the difference between projected and actual investment earnings, changes in proportions, the difference between actual employer contributions and the School District's proportionate share of total contributions, and actual contributions subsequent to the measurement date. The deferred outflow related to OPEB activity is the result of the difference between projected and actual investment earnings and actual contributions subsequent to the measurement date.



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**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 three items that qualify for reporting in this category. The first item, unavailable revenues, is reported only in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from property taxes. The second item, deferred inflows related to pension activity, are reported in the government-wide statement of net position. The deferred inflow related to pension activity is the result of differences between expected and actual experience, changes in proportions, and difference between employer contributions and proportionate share of total contributions. The third item, deferred inflows related to OPEB activity, are reported in the government-wide statement of net position. The deferred inflow related to OPEB activity is the result of changes in assumptions, changes in proportions, and the difference between actual employer contributions and the School District's proportionate share of total contributions. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**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, 2018**

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

The Board of School Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed. The details of the fund balances are included in the Governmental Funds balance sheet (page 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. Deposits are insured under Act 72 of the 191 Session of the Pennsylvania General Assembly whereby financial institutions were granted the authority to secure deposits of public bodies by pledging a pool of assets, as defined in the Act, to cover all public funds deposited in excess of FDIC limits. The School District does not have a deposit policy for custodial credit risk. As of June 30, 2018, the School District's bank balance of \$41,704,195 was exposed to custodial credit risk as follows:

FDIC insured	\$ 250,000
Uninsured and collateral held by pledging bank's trust department not in the School District's name	5,906,669
Covered by Act 72	<u>35,547,526</u>
	<u>\$ 41,704,195</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE B - CASH AND INVESTMENTS (Continued)**

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

**Investments**

As of June 30, 2018, 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	\$ 42,920,000	\$ 42,920,000	\$ -
Certificates of deposit	130,808	-	130,808
	<u>\$ 43,050,808</u>	<u>\$ 42,920,000</u>	<u>\$ 130,808</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, 2018, is \$42,920,000. 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, 2018, the School District's investment in the state investment pools was rated AAAM by Standard & Poor's.

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

Certificates of deposit held by banks of \$130,808 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, 2018.

**Concentration of Credit Risk** - As of June 30, 2018, 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, 2018**

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**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 \$638,993,170 combined for Monroe County \$443,980,570, and Pike County for \$195,012,600. The tax rate for the year was \$122.9 mills per \$1,000 of assessed valuation for Pike County and \$177.9 mills per \$1,000 of assessed valuation for Monroe County.

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

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

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

**NOTE D - RECEIVABLES**

Receivables at June 30, 2018, consisted of taxes, other revenue and intergovernmental grants and entitlements. The real estate taxes receivable account represents real estate transfer taxes and prior year uncollected tax levies. All real estate taxes receivables are considered fully collectible due to the ability to lien property for the nonpayment of taxes, the stable condition of state programs and the current year guarantee of federal funds.

A summary of receivables by fund is as follows:

	General Fund	Food Service Fund
Real estate taxes	\$ 14,575,649	\$ -
Earned income taxes	8,984	-
Local service taxes	371	-
Transfer taxes	96,938	-
Federal subsidies	979,937	402,622
State subsidies	2,509,741	55,903
Other governments	113,640	-
Other revenue	165,810	-
	\$ 18,451,070	\$ 458,525

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of June 30, 2018, is as follows:

**Due to/from Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$ 8,450
General Fund	Non-Expendable Scholarship Fund	2,394
General Fund	Concession Fund	8,864
General Fund	Food Service Fund	299,118
Capital Project Fund	General Fund	264,783
Expendable Trust Fund	General Fund	95
Student Activities Fund	General Fund	857
		<u>\$ 584,561</u>

The amounts between the General Fund, Food Service Fund and the Capital Projects Fund are interfund borrowings to pay for operations. The amounts between the General Fund and Special Revenue Fund, Expendable Scholarship Fund and the Non-expendable Scholarship Fund are for fees and other expenses for student athletics.

Interfund transfers for the year ended June 30, 2018, are as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Capital Projects Fund	General Fund	\$ <u>14,500,000</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**NOTE F - CAPITAL ASSETS**

Capital assets balances and activity for the year ending June 30, 2018, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 5,198,539	\$ -	\$ -	\$ 5,198,539
Construction in progress	89,098	1,634,975	-	1,724,073
<b>TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED</b>	<b>5,287,637</b>	<b>1,634,975</b>	<b>-</b>	<b>6,922,612</b>
Capital assets being depreciated				
Site improvements	13,507,817	-	-	13,507,817
Buildings and building improvements	250,402,457	-	-	250,402,457
Furniture and equipment	25,684,338	5,043,139	(144,677)	30,582,800
<b>TOTAL CAPITAL ASSETS BEING DEPRECIATED</b>	<b>289,594,612</b>	<b>5,043,139</b>	<b>(144,677)</b>	<b>294,493,074</b>
Accumulated depreciation				
Site improvements	(8,722,740)	(523,647)	-	(9,246,387)
Buildings and building improvements	(83,090,580)	(6,413,650)	-	(89,504,230)
Furniture and equipment	(16,772,516)	(2,723,655)	140,179	(19,355,992)
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(108,585,836)</b>	<b>(9,660,952)</b>	<b>140,179</b>	<b>(118,106,609)</b>
<b>TOTAL CAPITAL ASSETS BEING DEPRECIATED, net</b>	<b>181,008,776</b>	<b>(4,617,813)</b>	<b>(4,498)</b>	<b>176,386,465</b>
<b>GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net</b>	<b>186,296,413</b>	<b>(2,982,838)</b>	<b>(4,498)</b>	<b>183,309,077</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets being depreciated				
Machinery and equipment	452,755	-	-	452,755
Accumulated depreciation	(333,095)	(18,935)	-	(352,030)
<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, net</b>	<b>119,660</b>	<b>(18,935)</b>	<b>-</b>	<b>100,725</b>
<b>TOTAL CAPITAL ASSETS, net</b>	<b>\$ 186,416,073</b>	<b>\$ (3,001,773)</b>	<b>\$ (4,498)</b>	<b>\$ 183,409,802</b>

**NOTE G - LONG-TERM DEBT**

Descriptions of debt outstanding as of June 30, 2018, 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.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE G - LONG-TERM DEBT (Continued)**

**General Obligation Notes - Series 1999**

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

**Note Payable 2006 Issue - Colonial Academy**

The School District incurred \$735,080, which is a portion of the debt issued to finance the Colonial Academy. The School District's obligations mature from June 30, 2006 to June 30, 2030. Interest is payable at 7.71%.

**General Obligation Bonds - 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. Interest rate is 7.75%. These bonds were paid off during the current fiscal year.

**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%. The bonds were fully refunded in December 2017 with the issuance of General Obligation Bond, Series AAA of 2017.

**General Obligation Bonds 2010A Issue - Qualified School Construction Bond**

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

**Qualified Zone Academy Bonds, Series 2011**

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2018

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**NOTE G - LONG-TERM DEBT (Continued)**

**General Obligation Bonds - Series of 2012**

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

**General Obligation Bonds - Series of 2013**

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

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

**General Obligation Bonds - Series of 2014**

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

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

**General Obligation Bonds - Series A of 2014**

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

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



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE G - LONG-TERM DEBT (Continued)**

**General Obligation Bonds - Series AA of 2014**

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

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

**General Obligation Bonds - Series of 2015**

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

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

**General Obligation Bonds - Series A of 2015**

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

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE G - LONG-TERM DEBT (Continued)**

**General Obligation Bonds - Series of 2016**

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

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

**General Obligation Bonds - Series A of 2016**

On August 18, 2016, the School District issued \$5,765,000 General Obligation Bonds, Series A of 2016. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series of 2011 and Series A of 2011, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2030 at varying interest rates. The refunding resulted in an economic gain of \$294,680.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$92,775. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

**General Obligation Bonds - Series of 2017**

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

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$431,995. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE G - LONG-TERM DEBT (Continued)**

**General Obligation Bonds - Series A of 2017**

On June 20, 2017, the School District issued \$1,870,000 General Obligation Bonds, Series A of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series A of 2012, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$125,250.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$6,271. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

**General Obligation Bonds - Series AA of 2017**

On June 20, 2017, the School District issued \$68,235,000 General Obligation Bonds, Series AA of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Note, Series of 2007, advance refund a portion of the School District's outstanding General Obligation Bond, Series A of 2007 and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$11,347,310.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,903,959. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

**General Obligation Bonds - Series AAA of 2017**

On December 1, 2017, the School District issued \$16,085,000 General Obligation Bonds, Series AAA of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Note, Series of 2008 and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$2,677,545.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$324,062. This amount is included in deferred inflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE G - LONG-TERM DEBT (Continued)**

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>
2019	\$ 10,377,090	\$ 5,437,466	\$ 15,814,556
2020	10,548,095	5,095,025	15,643,120
2021	10,989,688	4,672,633	15,662,321
2022	11,432,054	4,227,988	15,660,042
2023	11,843,878	3,777,061	15,620,939
2024 to 2028	66,592,621	11,062,893	77,655,514
2029 to 2033	30,534,069	953,516	31,487,585
2034 to 2038	25,000	4,219	29,219
2039 to 2040	10,000	375	10,375
	<u>\$ 152,352,495</u>	<u>\$ 35,231,176</u>	<u>\$ 187,583,671</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	\$ 5,316,904
Accumulated depreciation	<u>(3,091,196)</u>
	<u>\$ 2,225,708</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, 2018**

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**NOTE G - LONG-TERM DEBT (Continued)**

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2018, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ 707,775
2020	526,442
2021	129,999
Amount representing interest	<u>(44,395)</u>
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	<u>\$ 1,319,821</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, 2018, the School District has defeased debt outstanding of \$19,600,000

**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, 2018**

**NOTE H - CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions/ Refundings	Reductions/ Maturities	Balance June 30, 2018	Amount Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
<b>GENERAL OBLIGATION NOTES</b>					
Series of 1998	\$ 800,000	\$ -	\$ (800,000)	\$ -	\$ -
Series of 1999	980,000	-	(480,000)	500,000	500,000
Series of 2006	453,937	-	(22,813)	431,124	23,985
<b>TOTAL GENERAL OBLIGATION NOTES</b>	<b>2,233,937</b>	<b>-</b>	<b>(1,302,813)</b>	<b>931,124</b>	<b>523,985</b>
<b>GENERAL OBLIGATION BONDS</b>					
Series A of 2007	1,750,000	-	(1,750,000)	-	-
Series of 2008	17,045,000	(17,040,000)	(5,000)	-	-
Series of 2010 QSCB	852,363	-	(64,547)	787,816	75,938
Series D of 2011 QZAB	386,060	-	(24,562)	361,498	29,167
Series of 2012	3,970,000	-	(3,235,000)	735,000	735,000
Series of 2013	7,240,000	-	(250,000)	6,990,000	150,000
Series of 2014	12,502,000	-	(884,769)	11,617,231	3,340,000
Series A of 2014	8,315,000	-	(5,000)	8,310,000	5,000
Series AA of 2014	7,385,000	-	(265,000)	7,120,000	250,000
Series of 2015	7,990,000	-	(190,000)	7,800,000	195,000
Series A of 2015	3,135,000	-	(1,547,000)	1,588,000	1,588,000
Series of 2016	9,305,000	-	(130,000)	9,175,000	135,000
Series A of 2016	4,910,000	-	(785,000)	4,125,000	810,000
Series of 2017	7,210,000	-	(70,000)	7,140,000	70,000
Series A of 2017	1,870,000	-	(10,000)	1,860,000	95,000
Series AA of 2017	68,235,000	-	(505,000)	67,730,000	2,370,000
Series of AAA of 2017	-	16,085,000	-	16,085,000	5,000
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>162,100,423</b>	<b>(955,000)</b>	<b>(9,720,878)</b>	<b>151,424,545</b>	<b>9,853,105</b>
<b>Deferred amounts</b>					
Issuance premiums	11,025,490	1,322,557	(1,891,254)	10,456,793	-
<b>TOTAL DEFERRED AMOUNTS</b>	<b>11,025,490</b>	<b>1,322,557</b>	<b>(1,891,254)</b>	<b>10,456,793</b>	<b>-</b>
<b>TOTAL GENERAL OBLIGATION BONDS, net</b>	<b>173,125,913</b>	<b>367,557</b>	<b>(11,612,132)</b>	<b>161,881,338</b>	<b>9,853,105</b>
<b>CAPITAL LEASES</b>	<b>1,918,635</b>	<b>530,581</b>	<b>(1,129,395)</b>	<b>1,319,821</b>	<b>680,705</b>
<b>COMPENSATED ABSENCES</b>	<b>5,819,280</b>	<b>261,073</b>	<b>-</b>	<b>6,080,353</b>	<b>-</b>
<b>NET PENSION LIABILITY</b>	<b>241,808,000</b>	<b>-</b>	<b>(16,503,000)</b>	<b>225,305,000</b>	<b>-</b>
<b>OTHER POSTEMPLOYMENT BENEFITS</b>					
	36,399,992	3,648,662	(2,151,243)	37,897,411	-
	<b>\$ 461,305,757</b>	<b>\$ 4,807,873</b>	<b>\$ (32,698,583)</b>	<b>\$ 433,415,047</b>	<b>\$ 11,057,795</b>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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

	Balance July 1, 2017	Additions/ Refundings	Reductions/ Maturities	Balance June 30, 2018	Amount Due Within One Year
BUSINESS-TYPE ACTIVITIES					
COMPENSATED					
ABSENCES	\$ 212,714	\$ 15,915	\$ -	\$ 228,629	\$ -
NET PENSION LIABILITY	4,935,000	-	(337,000)	4,598,000	-
OTHER POSTEMPLOYMENT					
BENEFITS	502,077	130,729	(30,339)	602,467	-
	<u>\$ 5,649,791</u>	<u>\$ 146,644</u>	<u>\$ (367,339)</u>	<u>\$ 5,429,096</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, 2018, deferred inflow of resources consisted of delinquent taxes receivable of \$11,872,671.

**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](http://www.psers.state.pa.us).



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2018

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**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, 2018**

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**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, 2017, was 29.20% 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 \$17,831,000 for the year ended June 30, 2017.

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

At June 30, 2018, the School District reported a liability of \$229,903,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2016 to June 30, 2017. 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, 2017, the School District's proportion was 0.4655%, which was an increase of 0.0324% from its proportion measured as of June 30, 2016.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE J - PENSION PLAN (Continued)**

For the year ended June 30, 2018, the School District recognized pension expense of \$22,843,000. At June 30, 2018, 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>
<b>GOVERNMENTAL ACTIVITIES</b>		
Difference between expected and actual experience	\$ 2,351,000	\$ 1,361,000
Changes in assumptions	6,120,000	-
Net difference between projected and actual investment earnings	5,221,000	-
Changes in proportions	7,009,000	11,538,000
Difference between employer contributions and proportionate share of total contributions	744,000	86,000
Contributions subsequent to the measurement date	<u>18,834,000</u>	<u>-</u>
	<u>\$ 40,279,000</u>	<u>\$ 12,985,000</u>
<b>BUSINESS-TYPE ACTIVITIES</b>		
Difference between expected and actual experience	\$ 48,000	\$ 28,000
Changes in assumptions	125,000	-
Net difference between projected and actual investment earnings	107,000	-
Changes in proportions	143,000	235,000
Difference between employer contributions and proportionate share of total contributions	15,000	2,000
Contributions subsequent to the measurement date	<u>384,000</u>	<u>-</u>
	<u>\$ 822,000</u>	<u>\$ 265,000</u>

The \$19,218,000 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2019	\$ 3,587,000	\$ 73,000
2020	5,830,000	119,000
2021	2,801,000	57,000
2022	<u>(3,758,000)</u>	<u>(76,000)</u>
	<u>\$ 8,460,000</u>	<u>\$ 173,000</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE J - PENSION PLAN (Continued)**

**Actuarial Assumptions** - The total pension liability as of June 30, 2017, was determined by rolling forward the System's total pension liability as of the June 30, 2016 actuarial valuation to June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement:

Changes in assumptions used in the measurement of the Total Pension Liability beginning June 30, 2017:

- Actuarial cost method – entry age normal – level percent of pay
- Investment return – 7.25%, includes inflation at 2.75%
- Salary growth – effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases
- Mortality rates were based on RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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, 2018**

**NOTE J - PENSION PLAN (Continued)**

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global public equity	20.0%	5.3%
Fixed income	36.0%	2.1%
Commodities	8.0%	2.5%
Absolute return	10.0%	3.3%
Risk parity	10.0%	3.9%
Infrastructure/MLPs	8.0%	4.8%
Real estate	10.0%	4.0%
Alternative investments	15.0%	6.6%
Cash	3.0%	0.2%
Financing (LIBOR)	-20.0%	0.5%
	100.0%	

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, 2017.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School District's proportionate share of the net pension liability	\$ 282,991,000	\$ 229,903,000	\$ 185,082,000

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB 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 are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**General Information about the Health Insurance Premium Assistance Program**

***Health Insurance Premium Assistance Program***

The System provides Premium Assistance which, is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2017 there were no assumed future benefit increases to participating eligible retirees.

***Premium Assistance Eligibility Criteria***

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

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

***Pension Plan Description***

PSERS is a governmental cost-sharing multiple-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.pa.gov](http://www.psers.pa.gov).

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS (Continued)**

***Benefits Provided***

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2017 there were no assumed future benefit increases to participating eligible retirees.

***Contributions***

The District's contractually required contribution rate for the fiscal year ended June 30, 2017 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District were \$507,000 for the year ended June 30, 2017.

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

At June 30, 2018, the District reported a liability of \$9,484,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2016 to June 30, 2017. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the District's proportion was 0.4655% percent, which was a decrease of 0.0324% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the District recognized OPEB expense of \$(205,000). At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
GOVERNMENTAL ACTIVITIES		
Difference between expected and actual experience	\$ 10,000	\$ -
Changes in assumptions	-	432,000
Net difference between projected and actual investment earnings	-	-
Changes in proportions	-	587,000
Difference between employer contributions and proportionate share of total contributions	-	7,000
Contributions subsequent to the measurement date	493,000	-
	<u>503,000</u>	<u>1,026,000</u>
	\$	\$



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS (Continued)**

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>
<b>BUSINESS-TYPE ACTIVITIES</b>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	9,000
Net difference between projected and actual investment earnings	-	-
Changes in proportions	-	11,000
Difference between employer contributions and proportionate share of total contributions	-	-
Contributions subsequent to the measurement date	<u>10,000</u>	<u>-</u>
	<u>\$ 10,000</u>	<u>\$ 20,000</u>

\$503,000 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2019	\$ (169,000)	\$ (3,000)
2020	(169,000)	(3,000)
2021	(169,000)	(3,000)
2022	(169,000)	(3,000)
2023	(169,000)	(3,000)
Thereafter	<u>(171,000)</u>	<u>(5,000)</u>
	<u>\$ (1,016,000)</u>	<u>\$ (20,000)</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS (Continued)**

***Actuarial Assumptions***

The Total OPEB Liability as of June 30, 2017, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2016 to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 3.13% - S&P 20 Year Municipal Bond Rate.
- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate.
- Eligible retirees will elect to participate pre age 65 at 50%.
- Eligible retirees will elect to participate post age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2015 determined the employer contribution rate for fiscal year 2017.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits.)

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS (Continued)**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	76.4%	0.6%
Fixed income	<u>23.6%</u>	1.5%
	<u><u>100.0%</u></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, 2017.

***Discount Rate***

The discount rate used to measure the Total OPEB Liability was 3.13%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 3.13% which represents the S&P 20 year Municipal Bond Rate at June 30, 2017, was applied to all projected benefit payments to measure the total OPEB liability.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE K - OTHER POST-EMPLOYMENT BENEFITS – PSERS (Continued)**

***Sensitivity of the System Net OPEB Liability to Change in Healthcare Cost Trend Rates***

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2017, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2016, 91,797 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2016, 1,354 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the System net OPEB liability for June 30, 2017, calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
System net OPEB liability	\$ <u>9,482,000</u>	\$ <u>9,484,000</u>	\$ <u>9,486,000</u>

***Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Change in the Discount Rates***

The following presents the net OPEB liability, calculated using the discount rate of 3.13%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.13%) or 1-percentage-point higher (4.13%) than the current rate:

	<u>1% Decrease 2.13%</u>	<u>Current Discount Rate 3.13%</u>	<u>1% Increase 4.13%</u>
District's proportionate share of the net OPEB liability	\$ <u>10,781,000</u>	\$ <u>9,484,000</u>	\$ <u>8,407,000</u>

***OPEB Plan Fiduciary Net Position***

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report, which can be found on the System's website at [www.psers.pa.gov](http://www.psers.pa.gov).

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE L – OTHER POST-EMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN**

**Plan Description**

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

**Plan Membership**

At July 1, 2017, plan membership consisted of the following:

Active plan members	1,170
Retired members	<u>75</u>
	<u><u>1,245</u></u>

**Funding Policy and Funding Status**

The plan is an unfunded plan with no assets accumulated in a trust. Contributions to the plan are equal to benefit payments. For the year ending June 30, 2018 benefit payments paid as they came due were \$940,582.

**Benefits Provided**

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

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

**Assumptions**

The following assumptions and actuarial methods and calculation were used:

**Interest Rate** – 3.13% Based on S&P Municipal Bond 20 Year High Grade Rate at July 1, 2017.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE L - OTHER POST-EMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (Continued)**

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

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

Age	Male Rate	Female Rate	Age	Male Rate	Female Rate
25	2.5700%	5.0200%	45	1.3700%	1.6500%
30	2.5700%	4.0200%	50	1.9200%	2.0600%
35	1.5000%	2.8500%	55	3.3000%	3.1100%
40	1.3400%	1.6000%	60	5.5700%	6.4000%

**Mortality** – Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined pension plan actuarial valuation.

**Disability** – No disability was assumed.

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

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

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

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

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

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

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE L - OTHER POST-EMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (Continued)**

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

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

**Participant Data** – Based on census information as of September 2016. Due to the timing of school district turnover, the data is believed to be representative of the population for the 2016-2017 school year.

**Changes in Assumptions** - In the 2017 actuarial valuation, the discount rate changed from 4.50% to 3.13%. The trend assumption was updated. Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

	<u>Total OPEB Liability</u>
Balance at June 30, 2017	\$ 26,177,069
Changes for the year	
Service cost	1,644,481
Interest cost	680,070
Changes for experience	-
Changes in assumptions	1,454,840
Benefit payments	<u>(940,582)</u>
Net changes	<u>2,838,809</u>
Balance at June 30, 2018	<u>\$ 29,015,878</u>



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

PAID TO ORDER  
 10/10/18  
 10/10/18

**NOTE L - OTHER POST-EMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (Continued)**

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

The following presents the total OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.13 percent) or 1-percentage-point higher (4.13 percent) than the current discount rate:

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
Total OPEB liability	\$ <u>31,367,868</u>	\$ <u>29,015,878</u>	\$ <u>26,787,143</u>

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

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

	1% Decrease	Current Rates	1% Increase
Total OPEB liability	\$ <u>25,225,485</u>	\$ <u>29,015,878</u>	\$ <u>33,548,202</u>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
GOVERNMENTAL ACTIVITIES		
Changes in assumptions	\$ 1,231,587	\$ -
Contributions subsequent to the measurement date	<u>1,025,879</u>	<u>-</u>
	\$ <u>2,257,466</u>	\$ <u>-</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE L - OTHER POST-EMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (Continued)**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<b>BUSINESS-TYPE ACTIVITIES</b>		
Changes in assumptions	\$ 90,995	\$ -
Contributions subsequent to the measurement date	<u>6,775</u>	<u>-</u>
	<u>\$ 97,770</u>	<u>\$ -</u>

\$1,032,654 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2019	\$ 123,158	\$ 9,100
2020	123,158	9,100
2021	123,158	9,100
2022	123,158	9,100
2023	123,158	9,100
Thereafter	<u>615,797</u>	<u>45,495</u>
	<u>\$ 1,231,587</u>	<u>\$ 90,995</u>

**NOTE M - 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.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE N - 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 2017-2018 year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The School District is a member of the Employee Benefit Trust of Eastern Pennsylvania (the "Trust") which provides hospitalization, medical, dental and prescription drug benefits to School District employees. The Trust manages a schedule of benefits as determined by its respective members, ensures the Trust is adequately funded, reviews claims and administration and obtains excess catastrophic insurance.

The Trust has appointed NCAS Pennsylvania to provide administrative services. NCAS Pennsylvania is a Pennsylvania corporation with insurance and consulting expertise in administration of health and welfare plans. The Trust has entered into an agreement with the Pennsylvania Trust to provide stop loss insurance beginning at \$130,000 for members of the Trust, thus maintaining the financial security of the Trust.

The latest financial statements of the Trust are available at the School District's business office for the year ended June 30, 2018.

**NOTE O - FUND BALANCES**

As of June 30, 2018, 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	\$ 134,586	\$ -	\$ -	\$ 134,586
Restricted				
Capital projects	-	23,669,248	-	23,669,248
Student activities	-	-	262,726	262,726
Committed				
Future retirement benefits	18,545,532	-	-	18,545,532
Future healthcare costs	6,000,000	-	-	6,000,000
Assigned				
Capital projects	-	-	-	-
Student athletics	21,924	-	-	21,924
Future budget expenditures	8,488,285	-	-	8,488,285
Future Educational Programs	4,000,000	-	-	4,000,000
Unassigned	9,934,021	-	-	9,934,021
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUND BALANCE	<u>\$ 47,124,348</u>	<u>\$ 23,669,248</u>	<u>\$ 262,726</u>	<u>\$ 71,056,322</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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**NOTE P - PRIOR PERIOD RESTATEMENT**

The School District implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The objective of GASB Statement No. 75 is to improve accounting and financial reporting by state and local governments for other postemployment benefit (OPEB) plans. GASB Statement No. 75 states that the School District must record their share of the Public School Employees' Retirement System (PSERS) unfunded liability. In addition, the School also must record the total liability of their single employer other postemployment benefit plan.

For the government-wide governmental activities, the School District has treated their proportionate share of the beginning of year PSERS net OPEB liability of \$10,510,000 and the beginning of year single employer OPEB plan liability of \$12,124,552 as having been recognized in the period incurred. As part of the implementation, the previously recognized obligation for OPEB under GASB 45 in the amount of \$13,764,940 will be reversed. The School District has adjusted beginning net position for the governmental activities from (\$112,370,568) to (\$135,005,620).

For the government-wide business-type activities and the proprietary fund food service fund, the School District has treated their proportionate share of the beginning of year PSERS net OPEB liability of \$214,500 and the beginning of year single employer OPEB plan liability of \$19,995 as having been recognized in the period incurred. As part of the implementation, the previously recognized obligation for OPEB under GASB 45 in the amount of \$267,582 will be reversed. The School District has adjusted beginning net position for the governmental activities from (\$3,581,842) to (\$3,816,337).

## **REQUIRED SUPPLEMENTARY INFORMATION**

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual (GAAP Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local sources	\$ 104,021,036	\$ 104,021,036	\$ 106,445,155	\$ 2,424,119
State sources	43,694,866	43,694,866	45,654,571	1,959,705
Federal sources	2,445,516	2,445,516	3,267,619	822,103
<b>TOTAL REVENUES</b>	<u>150,161,418</u>	<u>150,161,418</u>	<u>155,367,345</u>	<u>5,205,927</u>
<b>EXPENDITURES</b>				
Regular programs	55,989,443	55,989,443	56,092,481	(103,038)
Special programs	23,331,885	23,331,885	23,418,239	(86,354)
Vocational programs	2,835,873	2,835,873	2,476,978	358,895
Other instructional programs	2,632,452	2,632,452	1,694,419	938,033
Pupil personnel services	5,109,522	5,109,522	5,494,878	(385,356)
Instructional staff services	2,414,381	2,414,381	2,539,954	(125,573)
Administrative services	7,068,941	7,068,941	6,983,150	85,791
Pupil health services	2,230,541	2,230,541	1,902,978	327,563
Business services	1,269,365	1,269,365	1,372,601	(103,236)
Operation and maintenance of plant	13,878,055	13,878,055	13,444,390	433,665
Student transportation services	13,250,595	13,250,595	12,712,022	538,573
Central and other support services	5,135,986	5,135,986	3,690,612	1,445,374
Other support services	45,000	45,000	-	45,000
Student activities and athletics	2,550,971	2,550,971	2,462,750	88,221
Community services	182,129	182,129	164,685	17,444
Refund of prior year revenues	-	-	513,756	(513,756)
Debt service	18,435,701	18,435,701	17,158,637	1,277,064
<b>TOTAL EXPENDITURES</b>	<u>156,360,840</u>	<u>156,360,840</u>	<u>152,122,530</u>	<u>4,238,310</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(6,199,422)</u>	<u>(6,199,422)</u>	<u>3,244,815</u>	<u>9,444,237</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	2,268,960	2,268,960	108,539	(2,160,421)
Proceeds from capital leases	-	-	530,581	530,581
Proceeds from issuance of refunding bonds	1,687,236	1,687,236	-	(1,687,236)
Payment to refunded bond escrow agent	-	-	(180,000)	(180,000)
Transfer out	-	-	(14,500,000)	(14,500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>3,956,196</u>	<u>3,956,196</u>	<u>(14,040,880)</u>	<u>(17,648,924)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,243,226)</u>	<u>(2,243,226)</u>	<u>(10,796,065)</u>	<u>(8,204,687)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>57,920,413</u>	<u>57,920,413</u>	<u>57,920,413</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 55,677,187</u>	<u>\$ 55,677,187</u>	<u>\$ 47,124,348</u>	<u>\$ (8,204,687)</u>

See accompanying note to the budgetary comparison schedule.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTE TO THE BUDGETARY COMPARISON SCHEDULE**  
**YEAR ENDED JUNE 30, 2018**

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**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 2017-2018 budget transfers.



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULES OF THE SCHOOL DISTRICT'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**LAST FOUR FISCAL YEARS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
SCHOOL DISTRICT'S PROPORTION OF THE NET PENSION LIABILITY (ASSET)	<u>0.4655%</u>	<u>0.4979%</u>	<u>0.4816%</u>	<u>0.4727%</u>
SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)	<u>\$ 229,903,000</u>	<u>\$ 246,743,000</u>	<u>\$ 208,606,000</u>	<u>\$ 187,098,000</u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	<u>\$ 61,975,884</u>	<u>\$ 64,481,384</u>	<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>370.96%</u>	<u>382.66%</u>	<u>336.63%</u>	<u>310.19%</u>
THE PLAN'S FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>51.84%</u>	<u>50.14%</u>	<u>54.36%</u>	<u>57.24%</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULES OF THE SCHOOL DISTRICT'S CONTRIBUTIONS**  
**LAST FOUR FISCAL YEARS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
CONTRACTUALLY REQUIRED CONTRIBUTION	\$ 19,218,000	\$ 17,831,000	\$ 15,775,000	\$ 12,435,000
CONTRIBUTIONS IN RELATION TO THE CONTRACTUALLY REQUIRED CONTRIBUTION	<u>19,218,000</u>	<u>17,831,000</u>	<u>15,775,000</u>	<u>12,435,000</u>
CONTRIBUTION (EXCESS) DEFICIENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	<u>\$ 61,803,727</u>	<u>\$ 61,975,884</u>	<u>\$ 64,481,384</u>	<u>\$ 61,968,592</u>
CONTRIBUTIONS AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u>31.10%</u>	<u>28.77%</u>	<u>24.46%</u>	<u>20.07%</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE**  
**PSERS NET OTHER POSTEMPLOYMENT BENEFIT PLAN LIABILITY**  
**LAST FISCAL YEAR**

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SCHOOL DISTRICT'S PROPORTION OF THE NET OPEB LIABILITY (ASSET)	<u>0.4655%</u>
SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)	\$ <u>9,484,000</u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	\$ <u>61,803,727</u>
SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) AS A PERCENTAGE OF ITS COVERED-EMPLOYEE PAYROLL	<u>15.35%</u>
THE PLAN'S FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL OPEB LIABILITY	<u>5.73%</u>

**NOTES TO SCHEDULE**

The District's covered employee payroll noted above is as of the measurement date of the net pension liability (June 30, 2017).

This schedule is to present the requirement to show information for ten (10) years. However, until a full ten-year trend is compiled, information for only those years for which information is available is shown.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF THE SCHOOL DISTRICT'S PSERS OTHER POSTEMPLOYMENT**  
**BENEFIT PLAN CONTRIBUTIONS**  
**LAST FISCAL YEAR**

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CONTRACTUALLY REQUIRED CONTRIBUTION	\$ 503,000
CONTRIBUTIONS IN RELATION TO THE CONTRACTUALLY REQUIRED CONTRIBUTION	<u>503,000</u>
CONTRIBUTION (EXCESS) DEFICIENCY	\$ <u><u>-</u></u>
SCHOOL DISTRICT'S COVERED-EMPLOYEE PAYROLL	\$ <u><u>61,803,727</u></u>
CONTRIBUTIONS AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u><u>0.81%</u></u>

**NOTE TO SCHEDULE**

This schedule is to present the requirement to show information for ten (10) years. However, until a full ten-year trend is compiled, information for only those years for which information is available is shown.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT**  
**BENEFIT PLAN LIABILITY AND RELATED RATIOS**  
**LAST FISCAL YEAR**

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TOTAL OPEB LIABILITY	
Service cost	\$ 1,644,481
Interest	680,070
Changes of assumptions	1,454,840
Benefit payments	<u>(940,582)</u>
NET CHANGE IN TOTAL OPEB LIABILITY	2,838,809
 TOTAL OPEB LIABILITY, BEGINNING	 <u>26,177,069</u>
 TOTAL OPEB LIABILITY, ENDING	 \$ <u><u>29,015,878</u></u>
 COVERED-EMPLOYEE PAYROLL	 \$ <u><u>58,055,233</u></u>
 TOTAL OPEB LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	  <u><u>49.98%</u></u>

**NOTES TO SCHEDULE**

No assets are accumulated in a trust to pay benefits related to this plan.

Changes in assumptions: In the 2017 actuarial valuation, the discount rate changed from 4.50% to 3.13%. The trend assumption was updated. Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

This schedule is to present the requirement to show information for ten (10) years. However, until a full ten-year trend is compiled, information for only those years for which information is available is shown.

***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, 2018, 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

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***Independent Auditors' Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance and Report 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, 2018. 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, 2018.

### ***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.

### ***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

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

<u>Federal Grantor/ Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Grant Period Beginning/ Ending Dates</u>	<u>Program or Award Amount</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Impact Aid	84.041	N/A	July 1, 2017 to June 30, 2018	N/A
<b>Passed through the Pennsylvania Department of Education</b>				
Title I	84.010	013-170129	July 1, 2016 to September 30, 2017	1,766,212
Title I	84.010	013-180129	July 1, 2017 to September 30, 2018	1,849,291
TOTAL TITLE I				
Title II, Improving Teacher Quality 16-17	84.367	020-170129	July 1, 2016 to September 30, 2017	192,448
Title II, Improving Teacher Quality 17-18	84.367	020-180129	July 1, 2017 to September 30, 2018	289,882
TOTAL TITLE II				
Title III, Language Instruction 16-17	84.365	010-170129	July 1, 2016 to September 30, 2017	25,627
Title III, Language Instruction 17-18	84.365	010-180129	July 1, 2017 to September 30, 2018	26,077
TOTAL TITLE III				
Title IV, Student Support & Academic Enrichment	84.424	144-180129	July 1, 2017 to September 30, 2018	42,047
Keystone to Opportunity	84.371	143-160129	July 1, 2016 to September 30, 2017	195,341
<b>SUBTOTAL FORWARD</b>				

<u>Total Received for the Year</u>	<u>Accrued or (Deferred) Revenue at July 1, 2017</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue at June 30, 2018</u>	<u>Passed Through to Subrecipients</u>
\$ 612,150	\$ -	\$ 612,150	\$ 612,150	\$ -	\$ -
935,174	511,073	424,101	424,101	-	-
<u>1,333,544</u>	<u>-</u>	<u>1,518,571</u>	<u>1,518,571</u>	<u>185,027</u>	<u>-</u>
<u>2,268,718</u>	<u>511,073</u>	<u>1,942,672</u>	<u>1,942,672</u>	<u>185,027</u>	<u>-</u>
76,673	76,043	630	630	-	-
<u>166,990</u>	<u>-</u>	<u>168,199</u>	<u>168,199</u>	<u>1,209</u>	<u>-</u>
<u>243,663</u>	<u>76,043</u>	<u>168,829</u>	<u>168,829</u>	<u>1,209</u>	<u>-</u>
8,542	(3,885)	12,427	12,427	-	-
<u>7,451</u>	<u>-</u>	<u>9,913</u>	<u>9,913</u>	<u>2,462</u>	<u>-</u>
<u>15,993</u>	<u>(3,885)</u>	<u>22,340</u>	<u>22,340</u>	<u>2,462</u>	<u>-</u>
<u>12,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,013)</u>	<u>-</u>
<u>45,835</u>	<u>(8,096)</u>	<u>53,931</u>	<u>53,931</u>	<u>-</u>	<u>-</u>
\$ <u>3,198,372</u>	\$ <u>575,135</u>	\$ <u>2,799,922</u>	\$ <u>2,799,922</u>	\$ <u>176,685</u>	\$ <u>-</u>

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**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount
<b>U.S. DEPARTMENT OF EDUCATION</b>				
SUBTOTAL FORWARDED				
<b>Passed through the Colonial Intermediate Unit</b>				
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2016 to June 30, 2017	1,049,604
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2017 to June 30, 2018	1,060,543
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2017 to June 30, 2018	4,620
School Based Behavioral Health	84.027	N/A	July 1, 2016 to June 30, 2017	10,000
School Based Behavioral Health	84.027	N/A	July 1, 2017 to June 30, 2018	12,000
TOTAL SPECIAL EDUCATION CLUSTER				
TOTAL U.S. DEPARTMENT OF EDUCATION				
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Public Welfare Access	93.778	N/A	July 1, 2016 to September 30, 2017	78,994
Public Welfare Access	93.778	N/A	July 1, 2017 to September 30, 2018	
TOTAL MEDICAID CLUSTER				
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Passed through the Pennsylvania Department of Education</b>				
National School Breakfast Program	10.553			N/A
National School Lunch Program	10.555			N/A
<b>Passed through the Pennsylvania Department of Agriculture</b>				
U.S.D.A. Donated Commodities	10.555			N/A
TOTAL CHILD NUTRITION CLUSTER				
Farm to School	10.560		January 15, 2016 to December 31, 2017	1,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE				
TOTAL FEDERAL AWARDS				

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

<u>Total Received for the Year</u>	<u>Accrued or (Deferred) Revenue at July 1, 2017</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue at June 30, 2018</u>	<u>Passed Through to Subrecipients</u>
\$ <u>3,198,372</u>	\$ <u>575,135</u>	\$ <u>2,799,922</u>	\$ <u>2,799,922</u>	\$ <u>176,685</u>	\$ <u>-</u>
391,867	391,867	-	-	-	-
633,916	-	1,060,543	1,060,543	426,627	-
4,620	-	4,620	4,620	-	-
10,000	10,000	-	-	-	-
<u>-</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
<u>1,040,403</u>	<u>401,867</u>	<u>1,077,163</u>	<u>1,077,163</u>	<u>438,627</u>	<u>-</u>
<u>4,238,775</u>	<u>977,002</u>	<u>3,877,085</u>	<u>3,877,085</u>	<u>615,312</u>	<u>-</u>
40,131	40,131	-	-	-	-
<u>34,686</u>	<u>-</u>	<u>76,544</u>	<u>76,544</u>	<u>41,858</u>	<u>-</u>
<u>74,817</u>	<u>40,131</u>	<u>76,544</u>	<u>76,544</u>	<u>41,858</u>	<u>-</u>
<u>74,817</u>	<u>40,131</u>	<u>76,544</u>	<u>76,544</u>	<u>41,858</u>	<u>-</u>
536,161	92,949	546,134	546,134	102,922	-
1,648,765	268,975	1,679,490	1,679,490	299,700	-
<u>289,099</u>	<u>(84,727)</u>	<u>282,237</u>	<u>282,237</u>	<u>(91,589)</u>	<u>-</u>
<u>2,474,025</u>	<u>277,197</u>	<u>2,507,861</u>	<u>2,507,861</u>	<u>311,033</u>	<u>-</u>
<u>400</u>	<u>(541)</u>	<u>257</u>	<u>257</u>	<u>(684)</u>	<u>-</u>
<u>2,474,425</u>	<u>276,656</u>	<u>2,508,118</u>	<u>2,508,118</u>	<u>310,349</u>	<u>-</u>
\$ <u><u>6,788,017</u></u>	\$ <u><u>1,293,789</u></u>	\$ <u><u>6,461,747</u></u>	\$ <u><u>6,461,747</u></u>	\$ <u><u>967,519</u></u>	\$ <u><u>-</u></u>



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

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**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, 2018**

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**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>
Special Educations Cluster	84.027
Impact Aid	84.041

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

Auditee qualified as a low-risk auditee: **Yes**

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

None.

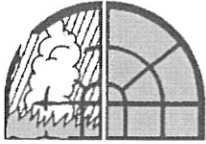
**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None.

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2018**

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None.



**MELLON  
CERTIFIED  
RESTORATION**

*We bring order to chaos*

Restoring Property Damaged By  
**FIRE • WATER • SMOKE • WIND & Other Perils Since 1982**

Invoice Date  
11-07-2018

Customer ID  
EASTSBG

Invoice ID  
17923

Claim Number

**Invoice**

Job Number  
118-0077-ES

To:

East Stroudsburg Area School  
ATTN: Scott Ihle  
Director of Facilities  
50 Vine Street  
East Stroudsburg, PA 18301

Job Location:

Resica Elementary School  
East Stroudsburg ASD  
1 Gravel Ridge Road  
E. Stroudsburg, PA 18302

**Description**

Emergency Services for Labor, Materials and Equipment performed at above mentioned property per estimate "ESASD – Resica Ele. – 180077-E" due to Mold Damage occurring on 8/22/2018.

**Amount**

\$73,613.80

Federal Tax ID# 23-2590104

Amount Billed

\$73,613.80

A service charge of 1.5% monthly will be added to past due balances.

**Due Upon Receipt**

\$73,613.80

[www.melloncr.com](http://www.melloncr.com)

Phila. Metro/Corp. Office  
436 S. Lansdowne Ave.  
Yeadon, PA 19050  
610-622-5860  
610-622-1208 Fax

Exton  
504 Gordon Dr.  
Exton, PA 19341  
610-363-6397  
610-363-6417 Fax

Harrisburg  
5005 Devonshire Rd.  
Harrisburg, PA 17109  
717-232-1551  
717-232-1553 Fax

Huntingdon Valley  
611 County Line Rd.  
Huntingdon Valley, PA 19006  
215-357-6000  
215-357-6002 Fax

Lehigh Valley  
801 E. Fairmont St.  
Allentown, PA 18109  
610-837-8860  
610-837-9950 Fax

Scranton  
900 Lillibridge St.  
Peckville, PA 18452  
570-342-8822  
570-342-8266 Fax

Williamsport  
1217 West 4th St.  
Williamsport, PA 17701  
570-323-6600  
570-323-6601 Fax

Multiple Locations Serving PA, NJ & DE  
Licensed in: PA HIC - # PA004644 NJ - # 13VH04088800 DE - # 1995113634



252





Customer: East Stroudsburg Area School District  
 Address: 1 Gravel Ridge Road, East Stroudsburg, Pa 18302  
 Project: Resica Elementary School

Fr	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon
08/24/18	08/25/18	08/26/18	08/27/18	08/28/18	08/29/18	08/30/18	08/31/18	09/01/18	09/02/18	09/03/18

1.00										
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Category	Per Unit	Units	Dollars
Gloves, Latex (Surgical) 100 ct	23.50	1.00	23.50
<b>Safety Packages Total</b>		<b>1.00</b>	<b>23.50</b>
Overhead	10%		2.35
Profit	10%		2.35

15.00	12.00									
1.00								5.00		
1.00										

Category	Per Unit	Units	Dollars
Benedict	48.34	32.00	1,546.88
Dilometer	21.00	1.00	21.00
Spray 9	25.60	1.00	25.60
<b>Chemical Totals</b>		<b>34.00</b>	<b>1,593.48</b>
Overhead	10%		159.35
Profit	10%		159.35

Category	Total
Mobilization	500.00
Penske Truck Leasing	162.23
<b>Subcontractors/Trades Totals</b>	<b>666.23</b>
Overhead	66.62
Profit	66.62

<b>Total All Categories</b>	<b>71,655.20</b>
Total Overhead	385.30
Total Profit	385.30
<b>Total Cost</b>	<b>73,613.80</b>































































CUSTOMER COPY



24/7 Roadside Assistance:  
1-800-526-0798

# Rental Agreement Cover Sheet

Rental Agreement #:66260359

COMMERCIAL LOCAL

Created by:	T.LONG	Pick Up Date:	08/27/18 07:54 AM
Completed by:	T.LONG	Expected Drop-Off:	08/28/18 07:54 AM
Entered At:	6850-10	Actual Drop-Off:	08/27/18 05:27 PM
Status:	COMPLETED	End Bill Date:	08/27/18 05:27 PM
Customer Name:	MELLON CERTIFIED RESTORATION	Created On:	08/27/18 09:28 PM
Created On:	08/27/18 11:39 AM		

### BILLING INFORMATION

Invoice #: PO #: Billing Cycle: Weekly

Bill Start Date:08/27/18 07:54 AM

Remit To: PENSKE TRUCK LEASING CO.,L.P. - P.O.BOX 827380 PHILADELPHIA, PA 19182-7380 USA

### CHARGES

<u>Type</u>	<u>Quantity</u>	<u>Unit of Meas</u>	<u>Rate</u>	<u>Charge</u>
Unit #:9172518				
	1	Day	\$69.99	\$69.99
Mileage Out: 102,807 In: 102,943	136	Miles	\$0.2900	\$39.44
Ldw \$1000 Responsibility	1	Day	\$20.00	\$20.00
Liability Accident Insurance	1	Day	\$20.00	\$20.00
Vehicle Licensing Recovery Fee	1 Day @		\$2.50	\$2.50
environmental fee	1 Day @		\$3.00	\$3.00
<b>SUBTOTAL:</b>				<b>\$154.93</b>

### TAXES

PA SALES TAX	\$9.30
PA PER DIEM TAX	\$2.00

**TOTAL DUE: \$166.23**

### PAYMENTS AND REFUNDS

<u>Pay Type</u>	<u>Trans</u>	<u>Date</u>	<u>Card #</u>	<u>Approval Code</u>	
AE	PYMT	08/27/2018	xxxxxxxxxx2520	186394 on 08/27/2018	(\$29.51)
AE	PYMT	08/27/2018	xxxxxxxxxx2520	164402 on 08/27/2018	(\$136.72)
<b>PAYMENT:</b>					<b>(\$166.23)</b>
<b>NET DUE:</b>					<b>\$0.00</b>

Customer acknowledges that Customer has read, or been given an opportunity to read, the Rental Agreement, including this Cover Sheet, the General Terms and Conditions, as well as any attachments hereto and agrees to be fully bound by its terms. To the extent the Customer had purchased Limited Damage Waiver coverage, Customer acknowledges reading, understanding, and agreeing with the disclosures, exclusions, and terms and conditions applicable to Limited Damage Waiver as set forth in Attachment D to the Rental Agreement.

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

Customer/Authorized Signatory

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: Diana Allison

Employee # \_\_\_\_\_

Date(s) of Services: March 23rd, 2019 (Snow date: April 6th, 2019)

Title of Presentation/Service: Organizer/Facilliator SIT

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 6 plus hours

Presentation/Service Facility: ES South HS

Maximum Number of Participants: 30

Presentation/Service Rate: \$350

Total Estimated Cost of Proposed Presentation/Service: \$350

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: XXXXXX

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borosh \_\_\_\_\_ 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Diana Allison \_\_\_\_\_ 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> _____ <u>1/17/19</u> DATE
Send to the Superintendent's Office	
After Board Approved	Board Approval Date <u>XXXXXX</u>
Superintendent: _____	
Send back to the Initiator	DATE

**Upon Completion of Presentation/Service the Initiator will complete.**  
Comments on services

Total due provider \_\_\_\_\_ . Approved for payment  
Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

**EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement**

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To be used when contracting with an out of District consultant or contractor for professional services

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**THIS AGREEMENT** is made this 18th day of December, 2018, by and between:

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

**AND**

**Ryann Bedoya** (the "Contractor") of **Nazareth Area School District**

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

**10. Nature of Position**

- (c) 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.
- (d) 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.

**11. Scope of Duties**

- (c) Contractor shall provide contracted services as outlined in Schedule A.
- (d) 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.

**12. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Get Your Learners Engaged! Augmented and Virtual Reality Apps in the Classroom" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:

d) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

e) Fixed Rate: \$ 50.00

f) Are expenses included?  YES  NO  
If no, please itemize:

Budget Code: 10-2291-330-000-30000-004

Department: Staff Development

District Initiator: Burn/Bened

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Robert Breiner

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Who is Kami?

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bumj Borch 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider



EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Regina Brotherton

Employee # \_\_\_\_\_

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Pinterest

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borish \_\_\_\_\_ 1/3/2019 DATE  
Initiator sends to Provider to sign

Signature of Provider: Regina Brotherton \_\_\_\_\_ 1/4/2019 DATE  
Provider sends to Assistant Superintendent for Curriculum & Instruction

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> _____ <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	DATE _____
Send back to the Initiator	

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter’s File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Regina Brotherton

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Taking Kami Beyond Simple Annotations

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Bouch 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Regina Brotherton 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent:	
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Regina Brotherton

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Chromebooks

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borsh 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Regina Brotherton 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent:	
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Robin Daning

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Using Technology to Facilitate Small Group Instruction in the Primary Classroom

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Benson 1/3/2018  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Robin Daning 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

**Approvals:**  
Assistant Superintendent  
For Curriculum & Instruction: Dyan K. Johnson 1/17/19  
Send to the Superintendent's Office \_\_\_\_\_ DATE  
**After Board Approved** **Board Approval Date**

---

Superintendent: \_\_\_\_\_  
Send back to the Initiator \_\_\_\_\_ DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: Erin Farley-Picciano

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Using Google Classroom for Essay Writing and Grading

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

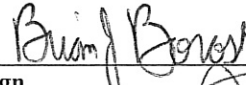
Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

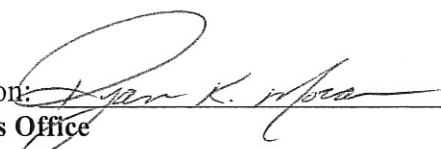
Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator:  1/3/2019 DATE  
Initiator sends to Provider to sign

Signature of Provider:  1/16/19 DATE  
Provider sends to Assistant Superintendent for Curriculum & Instruction

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u></u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	_____ DATE

**Upon Completion of Presentation/Service the Initiator will complete.**

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Kym Gavitt

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: EdPuzzle

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borok 1/13/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Kym M. Gavitt 1/16/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

Approvals:

Assistant Superintendent  
For Curriculum & Instruction: [Signature] 1/18/19  
Send to the Superintendent's Office DATE

After Board Approved

Board Approval Date

Superintendent: \_\_\_\_\_  
Send back to the Initiator DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Jill Greenwood

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Updates to Classroom: Streamline Your Teaching

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: [Signature] 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1.4.2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/7/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider



EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Jill Greenwood

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Curation in the Classroom

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Berwick 1/3/2019/AB  
Initiator sends to Provider to sign DATE

Signature of Provider: Jill Greenwood 1.4.2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>Dyan K. [Signature]</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Aliya Grindle

Employee # \_\_\_\_\_

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Getting Started with CommonLit

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Borow 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Aliya Grindle 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>Ryan K. Moca</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____ Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Aliya Grindle

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Discovery Education: Spotlight on Strategies

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian J. Bensch 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Aliya Grindle 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

Approvals:

Assistant Superintendent  
For Curriculum & Instruction: [Signature] 1/19/19  
Send to the Superintendent's Office DATE

After Board Approved

Board Approval Date

Superintendent: \_\_\_\_\_  
Send back to the Initiator DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

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 18th day of December, 2018, by and between:

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

AND

Katherine Hernandez (the "Contractor") of Summit School of the Poconos

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

**28. Nature of Position**

- (g) 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.
- (h) 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.

**29. Scope of Duties**

- (g) Contractor shall provide contracted services as outlined in Schedule A.
- (h) 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.

**30. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "ScreenCast Communications" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:

j) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

k) Fixed Rate: \$ 50.00

l) Are expenses included?  YES  NO  
If no, please itemize:

Budget Code: 10-2271-330-000-30-000-004 Department: Staff Development

District Initiator: Bunji Bush

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Scott Hnasko

Employee # \_\_\_\_\_

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: How to Use Google Slides to Create Digital Storybooks

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Beresh 1/3/2018  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: SR Hask 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>Ryan K. Moore</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

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EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Scott Hnasko

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: How to Use Google Slides for Reports and Reviewing

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Bower 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: SR Hnasko 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/17/19</u> DATE
After Board Approved	Board Approval Date
Superintendent: Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider



EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Scott Hnasko

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Get More Out of Your Gmail Account

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: [Signature] 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/7/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	_____ DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Kevin Horne

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Doctopus & Goobric: Integrating Rubrics with Google Classroom

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: [Signature] 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: <u>[Signature]</u>	<u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	DATE
Send back to the Initiator	

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

**EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement**

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To be used when contracting with an out of District consultant or contractor for professional services

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**THIS AGREEMENT** is made this 18th day of December, 2018, by and between:

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

**AND**

Brooke Langan (the "Contractor") of East Stroudsburg University

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

**37. Nature of Position**

- (i) 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.
- (j) 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.

**38. Scope of Duties**

- (i) Contractor shall provide contracted services as outlined in Schedule A.
- (j) 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.

**39. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Personalize Classroom Learning" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:  
m) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

n) Fixed Rate: \$ 50.00

o) Are expenses included?  YES  NO  
If no, please itemize:

Budget Code: 10-2271-330-000-30-000-004 Department: Staff Development

District Initiator: Brian J. Borch

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: Joseph Martin

Employee # \_\_\_\_\_

Date(s) of Services: March 23rd, 2019 (Snow date: April 6th, 2019)

Title of Presentation/Service: Organizer/Facilliator SIT

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 6 plus hours

Presentation/Service Facility: ES South HS

Maximum Number of Participants: 30

Presentation/Service Rate: \$350

Total Estimated Cost of Proposed Presentation/Service: \$350

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: ~~XXXXXX~~

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Berosh 1/3/2018  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Joseph E. Martin 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: <u>Dyan K. Mora</u>	<u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b> <del>XXXXXX</del>
Superintendent: _____	_____ DATE
Send back to the Initiator	

**Upon Completion of Presentation/Service the Initiator will complete.**

Comments on services

Total due provider \_\_\_\_\_ - Approved for payment

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

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# 81 EAST STROUDSBURG AREA SCHOOL DISTRICT Independent Contractor Agreement

To be used when contracting with an out of District consultant or contractor for professional services

THIS AGREEMENT is made this day of Nov. 5, 2018, by and between:

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

AND

Matthew Meyer (the "Contractor") of "What's Out There... a Planetarium Experience"

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**

**SCHEDULE A**

Description of Service to be performed (be specific):

Matthew Meyer will bring a portable planetarium experience to our school. Through his program, students will be able to enter a planetarium and study the solar system. He also provides before and after lessons including a powerpoint presentation and various follow-up activities.

Location of Services:

Bushkill Elementary School Gymnasium  
131 N. School Drive  
Dingmans Ferry, PA 18328

Effective Date:

Friday, May 17, 2019

Professional Fee:

a) Rate (Daily/Hourly/Other): \$400 \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_ 1 school day \_\_\_\_\_  
Total Cost: \$400 \_\_\_\_\_

b) Fixed Rate: \$400 \_\_\_\_\_

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

Budget Code: N/A Department: N/A

District Initiator: Linda Wisneiski

Authorization for Payment: The payment will be made from Bushkill PTO. Date: May 2019

Purchase Order # N/A



**Contract for In-District Services**

Name of Provider: Brian Mitchell

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Build Your Own Website with WIX

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Bovech 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: B Mitchell 1/10/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	DATE
Send back to the Initiator	DATE

**Upon Completion of Presentation/Service the Initiator will complete.**

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: **Michelle Osborn-Hallet**

Employee # 858

Date(s) of Services: **March 23, 2019 (Snow date April 6, 2019)**

Title of Presentation/Service: **Discovery Education 101**

Purpose of Presentation/Service: **Spring Into Technology**

Total Time Required for Presentation/Service: **1hr 25min**

Presentation/Service Facility: **ES South High School**

Maximum Number of Participants: **30**

Presentation/Service Rate: **\$146**

Total Estimated Cost of Proposed Presentation/Service: **\$146**

Budget Account Number to be charged: **10-2271-121-000-30-000-004-205-000**

Audio/Visual Equipment Needed: **Classroom with projector**

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: *Bruce Borch* 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: *M Osborn-Hallet* 1/15/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u><i>[Signature]</i></u> <u>1/18/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	_____ DATE

**Upon Completion of Presentation/Service the Initiator will complete.**

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Carrie Panepinto

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Pear Deck for All Classes

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Berch 11/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: [Signature] 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: <u>[Signature]</u>	<u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: Carrie Panepinto

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Integrating 3 Act Tasks for Math Class with Pear Deck

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Bowen 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Carrie Panepinto 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	_____ DATE

**Upon Completion of Presentation/Service the Initiator will complete.**

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

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**EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement**

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To be used when contracting with an out of District consultant or contractor for professional services

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**THIS AGREEMENT** is made this 18th day of December, 2018, by and between:

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

**AND**

**Robert Pipech** (the "Contractor") of Pen Argyl Area School District

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

**19. Nature of Position**

- (e) 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.
- (f) 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.

**20. Scope of Duties**

- (e) Contractor shall provide contracted services as outlined in Schedule A.
- (f) 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.

**21. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Student Centered Math Classroom with the Technology of Today"  
at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:

g) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

h) Fixed Rate: \$ 50.00

i) Are expenses included?  YES  NO  
If no, please itemize:

Budget Code: 10-2271-330-000-30-000-004 Department: Staff Development

District Initiator: Brian Bonch

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Anna Przybylski

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Google Classroom: Basics and Kami

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Bonet 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: Anna Przybylski 1/4/2018  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

**Approvals:**  
Assistant Superintendent  
For Curriculum & Instruction: Dyan K. Moran 1/17/19  
Send to the Superintendent's Office DATE

**After Board Approved** **Board Approval Date**

Superintendent: \_\_\_\_\_  
Send back to the Initiator DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider



EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

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To be used when contracting with an out of District consultant or contractor for professional services

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THIS AGREEMENT is made this day of December 11, 2018, by and between:

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

AND

Regina Sayles (the "Contractor") of Regina Sayles

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

1. **Nature of Position**

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

2. **Scope of Duties**

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

3. **Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

**SCHEDULE A**

Description of Service to be performed (be specific):

Regina will perform (musically) for our 3<sup>rd</sup> grade students for our end of the year In School Field Trip day. She will teach them about positive self-esteem and positive schoolwide behavior through her music.

Location of Services:

Bushkill Elementary School Gymnasium  
131 N. School Drive  
Dingmans Ferry, PA 18328

Effective Date:

Friday, May 17, 2019

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ 700  
Time (Days/Hour/Other): 45 minutes  
Total Cost: \$700

b) Fixed Rate: \$700

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

Budget Code: N/A Department: N/A

District Initiator: Mrs. Linda Wisneiski

Authorization for Payment: The payment will be made from Bushkill PTO. Date: May 2019

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

---

To be used when contracting with an out of District consultant or contractor for professional services

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THIS AGREEMENT is made this 18th day of December, 2018, by and between:

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

AND

Christy Scarborough (the "Contractor") of Nazareth Area School District

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Using Technology for Universal Screeners and Progress Monitoring in Kindergarten and Grade 1" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:  
a) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

b) Fixed Rate: \$ 50.00

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

Budget Code: 10-2271-330-000-30-000-004 Department: Staff Development

District Initiator: Brian Bond

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Maureen Seidel

Employee # \_\_\_\_\_

Date(s) of Services: March 23rd, 2019 (Snow date: April 6th, 2019)

Title of Presentation/Service: Organizer/Facilliator SIT

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 6 plus hours

Presentation/Service Facility: ES South HS

Maximum Number of Participants: 30

Presentation/Service Rate: \$350

Total Estimated Cost of Proposed Presentation/Service: \$350

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: XXXXXX

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borish \_\_\_\_\_ 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Maureen G. Seidel \_\_\_\_\_ 1/4/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> _____ <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b> <u>XXXXXX</u>
Superintendent: _____	DATE
Send back to the Initiator	

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services

Total due provider \_\_\_\_\_ Approved for payment

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

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EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Hillary Stevens

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Exciting Formative Assessment

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: [Signature] 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

**Approvals:**  
Assistant Superintendent  
For Curriculum & Instruction: [Signature] 1/17/19  
Send to the Superintendent's Office DATE

**After Board Approved** **Board Approval Date**

Superintendent: \_\_\_\_\_  
Send back to the Initiator DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Hillary Stevens

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: SSS - Stations and SAMR with Stevens

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Borich 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Hillary Stevens 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

Approvals:

Assistant Superintendent  
For Curriculum & Instruction: Dyan K. Wojcik 1/17/19  
Send to the Superintendent's Office DATE

After Board Approved Board Approval Date

Superintendent: \_\_\_\_\_  
Send back to the Initiator DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

Initiator will distribute the copies:

- Business Office (payroll) for payment
- Human Resources – Place in Presenter's File
- Staff Development Secretary
- Initiator
- Provider



EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Hillary Stevens

Employee # \_\_\_\_\_

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Keep Calm and Carry On

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Bowsh 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Hillary Stevens 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
After Board Approved	Board Approval Date
Superintendent: _____	
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Catherine Strazzeri

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Classroom Ready Resources for Teachers of Science, Social Studies, ELA

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Berish 1/3/2019  
Initiator sends to Provider to sign DATE

Signature of Provider: Catherine Strazzeri 1/3/19  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: Send back to the Initiator	_____ DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Billie Trauschke

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Ways to Integrate Technology into the Elementary Classroom

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Borok 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: Billie Trauschke 1/3/18  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Moran</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Billie Trauschke

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Using Google Forms

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Brian Beresh 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: [Signature] 1/3/18  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction: Send to the Superintendent's Office	<u>[Signature]</u> <u>1/17/19</u> DATE
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

Contract for In-District Services

Name of Provider: Lisa Vitulli

Employee #     

Date(s) of Services: March 23, 2019 (Snow date April 6, 2019)

Title of Presentation/Service: Digital Breakout with Discovery Education Studio Boards

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 1hr 25min

Presentation/Service Facility: ES South High School

Maximum Number of Participants: 30

Presentation/Service Rate: \$146

Total Estimated Cost of Proposed Presentation/Service: \$146

Budget Account Number to be charged: 10-2271-121-000-30-000-004-205-000

Audio/Visual Equipment Needed: Classroom with projector

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borosh 1/3/2019  
Initiator sends to Provider to sign \_\_\_\_\_ DATE

Signature of Provider: Lisa Vitulli 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction \_\_\_\_\_ DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>[Signature]</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b>
Superintendent: _____	_____
Send back to the Initiator	DATE

Upon Completion of Presentation/Service the Initiator will complete.

Comments on services \_\_\_\_\_

Total due provider \_\_\_\_\_ Approved for payment \_\_\_\_\_

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

---

To be used when contracting with an out of District consultant or contractor for professional services

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**THIS AGREEMENT** is made this 18th day of December, 2019, by and between:

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

**AND**

**Benjamin T. Vogt** (the "Contractor") of Vogt WeatherWatcher, LLC

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Opening Keynote Speaker for 12<sup>th</sup> Annual Spring into Technology Conference  
Topic: Bring Science to Social Media

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow Date: April 6, 2019)

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

b) Fixed Rate: \$ 500.00

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

Budget Code: 10-2271-330-000-30-000 004

Department: Staff Development

District Initiator: Brian Berg

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_



EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

---

To be used when contracting with an out of District consultant or contractor for professional services

---

THIS AGREEMENT is made this 18th day of December, 2018, by and between:

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

AND

Dr. Carol Walker (the "Contractor") of East Stroudsburg University

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

**46. Nature of Position**

- (k) 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.
- (l) 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.

**47. Scope of Duties**

- (k) Contractor shall provide contracted services as outlined in Schedule A.
- (l) 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.

**48. Breach of Agreement**

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Motivating Learning and Differentiating Instruction Using Web 2.0 Content Curating Tools" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:  
p) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

q) Fixed Rate: \$ 50.00

r) Are expenses included?  YES  NO  
If no, please itemize:

Budget Code: 10-2271-330-00-30000-004 Department: Staff Development

District Initiator: Brian Bow

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT

Phone: (570) 424-8500 – Fax (570) 421-4968

**Contract for In-District Services**

Name of Provider: Shawn Wescott

Employee # 7319

Date(s) of Services: March 23rd, 2019 (Snow date: April 6th, 2019)

Title of Presentation/Service: Organizer/Facilliator SIT

Purpose of Presentation/Service: Spring Into Technology

Total Time Required for Presentation/Service: 6 plus hours

Presentation/Service Facility: ES South HS

Maximum Number of Participants: 30

Presentation/Service Rate: \$350

Total Estimated Cost of Proposed Presentation/Service: \$350

Budget Account Number to be charged: 10-2271-121-000-10-000-004-205-000

Audio/Visual Equipment Needed: ~~XXXXXX~~

Attach supply requisitions for suggested materials. Purchase Orders will be issued for approved items. If numbers of participants do not warrant the participation or if there is inclement weather, no fee will be paid to the provider.

Signature of Initiator: Bruce Borish 1/3/2018  
Initiator sends to Provider to sign DATE

Signature of Provider: Shawn Wescott 1/4/2019  
Provider sends to Assistant Superintendent for Curriculum & Instruction DATE

<b>Approvals:</b>	
Assistant Superintendent For Curriculum & Instruction:	<u>Ryan K. Hara</u> <u>1/17/19</u> DATE
Send to the Superintendent's Office	
<b>After Board Approved</b>	<b>Board Approval Date</b> <del>XXXXXX</del>
Superintendent: _____	DATE
Send back to the Initiator	

**Upon Completion of Presentation/Service the Initiator will complete.**  
Comments on services

Total due provider \_\_\_\_\_ Approved for payment

- Initiator will distribute the copies:
- Business Office (payroll) for payment
  - Human Resources – Place in Presenter's File
  - Staff Development Secretary
  - Initiator
  - Provider

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 18th day of December, 2018, by and between:

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

AND

Melissa Whitman (the "Contractor") of Nazareth Area School District

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43<sup>rd</sup> Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):  
Professional development on "Using Technology for Universal Screeners and Progress Monitoring in Kindergarten and Grade 1" at Spring Into Technology.

Location of Services:  
East Stroudsburg High School South  
279 North Courtland Street  
East Stroudsburg, PA 18301

Effective Date:  
March 23, 2019 (Snow date April 6, 2019)

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ \_\_\_\_\_  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

b) Fixed Rate: \$ 50.00

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

Budget Code: 10-2271-330-30-000-004

Department: Staff Development

District Initiator: Brian Bowen

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

## Blackboard Website Renewal

In Spring of 2011, the school district migrated its website and content management system software with web hosting to Schoolwires along with upgrading the district website. The district's current agreement with Blackboard (Blackboard bought out Schoolwires back in 2015/16) expires on June 30th, 2019. A committee consisting of teachers, technology coaches, information technologists, principals, and central office administrators reviewed three website solutions: Blackboard, Edlio, and Schoolpointe. Each provider demonstrated their products during 2 hour presentations for the committee. The overwhelming consensus of the committee was to renew with Blackboard. Additionally, we felt it was imperative to have a student voice in the decision. We asked twenty-four intermediate school students who are members of the iTeam and thirty-two high school students who are members of the eTeam to review websites that each of the three companies provided as references. The majority of the students picked Blackboard.

The criteria used for reviewing each solution is as follows:

- Simple, consistent page layout throughout the site
- Searchability
- Translation
- Backend use friendly
- Tiered editing permissions
- Ease of integration with SIS (Student Information System)
- Customer service/training resources
- ADA/OCR compliance

In negotiating pricing, we are able to leverage our Blackboard Connect-Ed mass notification system into the bundle with our website content management with web hosting bundle, as well as adding the Ally product which insures our website is ADA/OCR compliant.

The current cost for both products is \$31,969.28.

The renewal cost for both products, plus the ADA/OCR Ally software is \$32,452.50.

Annual renewal cost increases by \$483.22

Prepared by: Brian J. Borosh  
January 9th, 2019

331

## Proposed Solution and Pricing for East Stroudsburg Area SD – CE Bundle at \$4.67/Student

The following section is a pricing overview that includes the items that are appropriate for your district based on our discussions and my understanding of the scope of your project. The chart below shows you the summary of the costs during the initial period, as well as the recurring annual costs.

Please review the proposed solution and contact me, Kaitlin Ford, at (570) 337-8891 or kaitlin.ford@blackboard.com with questions. The pricing below is valid until 04/01/2019.

Contract Term: 39 Months, from 04-01-2019 to 06-30-2022

Your total costs on an annual basis are as defined in the pricing table(s) below.

Upgrading website to Essentials	Description	Qty / Sites	Term Period #1	Term Period #2	Term Period #3	Term Period #4
			04/01/2019 - 06/30/2019	07/01/2019 - 06/30/2020	07/01/2020 - 06/30/2021	07/01/2021 - 06/30/2022
BLACKBOARD WCM ESSENTIAL, 2,001 - 20,000 Users	Website and content management system software with reliable web hosting.	11	\$2,742.47	\$11,000.00	\$11,000.00	\$11,000.00
ACTIVATION: WCM ESSENTIAL UPGRADE	Configuration of the new features of the Web Community Manager software package.	1				
IMPLEMENTATION: WCM ESSENTIAL SECURE LDAP	Implementation service; authenticate login credentials to the district's directory server and provide single sign-on access.	1				

Product	Description	Qty / Sites	Term Period #1	Term Period #2	Term Period #3	Term Period #4
			04/01/2019 - 06/30/2019	07/01/2019 - 06/30/2020	07/01/2020 - 06/30/2021	07/01/2021 - 06/30/2022
WCM ALLY IMPL BUNDLE, 4001-8000 Users	Web Community Engagement Ally Implementation Bundle	1	\$2,165.93	\$8,687.51	\$8,687.51	\$8,687.51
ALLY IMPLEMENTATION FOR WCM	Implementation services for Ally for the Web Community Manager	1				

Product	Description	Qty / Sites	Term Period #1	Term Period #2	Term Period #3	Term Period #4
			04/01/2019 - 06/30/2019	07/01/2019 - 06/30/2020	07/01/2020 - 06/30/2021	07/01/2021 - 06/30/2022
CREATIVE: MYWAY ULTRA SINGLE TEMPLATE	Creative: MyWay Ultra Single Template	1	\$8,500.00			



Product	Description	Qty / Sites	Term Period #1 04/01/2019 - 06/30/2019	Term Period #2 07/01/2019 - 06/30/2020	Term Period #3 07/01/2020 - 06/30/2021	Term Period #4 07/01/2021 - 06/30/2022
BLACKBOARD MASS NOTIFICATIONS	Reliable mass notification system for sending messages via voice, text, email, push notification, website announcement, website alert, and social media.	6,950	\$2,599.11	\$10,424.99	\$10,424.99	\$10,424.99
IMPLEMENTATION: MASS NOTIFICATIONS	Implementation service for Mass Notifications	1	\$1,500.00			
MASS NOTIFICATIONS: ONLINE TRAINING (ADV/CUSTOM)	One instructor-led online training for up to 15 attendees.	1	\$450.00			
MASS NOTIFICATIONS: ONLINE TRAINING (BASIC/INTERM)	One instructor-led online training for up to 15 attendees.	1	\$360.00			
<b>Totals</b>			<b>\$4,909.11</b>	<b>\$10,424.99</b>	<b>\$10,424.99</b>	<b>\$10,424.99</b>

Product	Description	Qty / Sites	Term Period #1 04/01/2019 - 06/30/2019	Term Period #2 07/01/2019 - 06/30/2020	Term Period #3 07/01/2020 - 06/30/2021	Term Period #4 07/01/2021 - 06/30/2022
BLACKBOARD MOBILE COMMUNICATIONS APP	Blackboard Mobile Communications App	6,950	\$583.40	\$2,340.00	\$2,340.00	\$2,340.00
<b>Total Costs</b>			<b>\$18,900.91</b>	<b>\$32,452.50</b>	<b>\$32,452.50</b>	<b>\$32,452.50</b>

**\*\*There will be an unused license credit applied to the first invoice in the amount of \$7,970.37.**

Current annual renewal for Website and Connect is \$31,969.08.

January 17, 2019

Ryan Moran  
Assistant Superintendent for Curriculum and Instruction  
East Stroudsburg Area School District  
50 Vine Street  
East Stroudsburg, PA 18301  
ryan-moran@esasd.net  
570-424-8500

Dear Mr. Moran,

The Center for Business & Industry's Healthcare Education Department at Northampton Community College (hereinafter referred to as "NCC") proposes to provide EMGS255 Emergency Medical Responder training, to East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA (Hereinafter referred to as "Contracting Party").

Details of the proposal are:

COURSE DESCRIPTION: This is a skills oriented course, involving extensive hands-on training in the evaluation and treatment of the sick and injured, and provides the fundamental training required for emergency services medical personnel. Topics covered include CPR, preparatory, airway, patient assessment, traumatic injuries, fractures, thoracic injuries, patient immobilization and lifting.

OUTCOMES/OBJECTIVES:

Upon completion of this training program the participant will be able to:

1. Communicate effectively in both oral and written format.
2. Utilize computer technology in the emergency service setting.
3. Utilize skills to develop decision making and problem solving abilities in an emergency situation.
4. Function safely and effectively as a member of an emergency services team.

COURSE ACTIVITIES:

A combination of lecture, audiovisual presentation, and practical demonstration techniques will be utilized.

COURSE MATERIALS:

All audio/visual materials, text materials, student handouts, and appropriate lab supplies will be supplied by the Center for Business and Industry at Northampton Community College, and are owned by NCC or its agents and/or suppliers. Duplication or reproduction of any of these materials, without prior written permission, is prohibited. Additional costs for program materials apply as noted in the Pricing section listed below. Reference. Resource or learning materials: American Academy of Orthopedic Surgeons (AAOS). Emergency Medical Responder, Enhanced Sixth Edition Includes Navigate 2 Advantage Access, ISBN-13:9781284107272.



EVALUATION:

The training program presented will be evaluated through multiple methodologies. Curricula will be evaluated during the course of training and adapted as required to meet training goals and objectives. Feedback, verbal and written, is solicited during the course and at course completion. NCC Instructors are evaluated yearly by the Program Director to ensure the highest quality instruction and employee feedback related to course and instructor effectiveness is also utilized as an evaluation tool.

DELIVERY:

*Length of Course:* 89 hours  
*Anticipated Number of Participants:* 15-18  
*Minimum Number of Participants:* 6

*Dates and Times of Training: Tentative*

Dates and times: Mon-Fri; Jan 30-Apr 16, 2019; Time to be confirmed  
Local Practical Testing: Wed, Apr 17, 2019  
Local Written Testing: Th, Apr 18, 2019  
State Testing: TBD

*Location of Training:* East Stroudsburg Senior High School North, 279 Timberwolf Dr, Dingmans Ferry, PA 18328  
State Testing: TBD

*Registration:* All participants will complete an NCC credit registration form prior to beginning the course. Please complete an attached registration form for each participant and return them with the contract.

*Continuing Education Units (CEUs):* Upon completion of the course, the participants will receive 8.9 Continuing Education Units (CEUs) for 89 contact hours of training completed. Participants that do not attend the entire training will not receive the CEUs amount listed above. Certificates will be mailed to the Contracting Party for employees completing the program. The students will also take the Pennsylvania Emergency Medical Responder Certification Examination

STAFFING:

*Instructors/Consultants:* Qualified instructors will be assigned to meet the content and scheduling needs of proposed training upon an agreement between both parties.

*Communication:* Exchange of mutual communication will occur as to the student outcomes and evaluations.

*Additional Consultation:* Specific consultation meetings related to the development and evaluation of this training project are considered complete. Additional consultation discussions with management for this project, and/or facilitation, organizational development and programming will be billed separately at \$90.00 per hour.

MATERIALS and FACILITIES:

*Materials, Facilities and Equipment provided by NCC:* The appropriate text materials and instructional supplies required for the training program.

*Instructional Materials:* Unless otherwise specified, all student handouts and visual aids used in training are owned by NCC. Reproduction of any of these materials, without express written permission, is prohibited.

*Materials, Facilities and Equipment Provided By Contracting Party:* If the program is to be delivered on-site per request of contracting party, then a classroom with sufficient seating and space clear for any demonstrations must be provided by contracting party and the site will be approved by the PA Dept. of Health in advance.

PROGRAM COSTS:

Flat Fee Per Course Offering (includes instruction and materials): \$9,000  
Min/Max participants per course offering: 6/18

BILLING AND TERMS

Contracting Party will be billed at the start of the training. Terms: Due upon receipt. Instructors will not collect any fees. These prices are valid for 60 days from the date of proposal.

**Delinquent accounts are referred to an outside collection agency. Any and all costs and charges including collection costs and legal fees for delinquent accounts are the sole responsibility of the Contracting Party.**

CANCELLATION

Cancellation by Contracting Party after acceptance of this proposal result in a cancellation fee which includes reasonable development, purchased materials, and administration costs incurred by NCC prior to project cancellation.

INDEMNITY

Necessary measures have been taken to ensure the accuracy, reliability and effectiveness of this training program and its instructor(s). Although customer satisfaction with the quality of the program is implied, Northampton Community College disclaims any liability or responsibility for loss or damages resulting from the instruction used, the training materials, or for the violation of any regulations with which any of the information may conflict. Any application or use of this training must be determined by the user to be in accordance with policies within the user's organization and with applicable federal, state, and local laws and regulation.

AGREEMENT:

**East Stroudsburg Area School District** shall signify its acceptance of this proposal by signing and returning a copy of this document. Upon receiving this document, materials will be ordered and dates will be reserved. This agreement will be in effect until December 31, 2019, and may be extended by written agreement of both parties.

If you have any questions or concerns about this proposal, please contact Eileen Truscott, Associate Director  
Healthcare Education 610-861-4141 [etruscott@northampton.edu](mailto:etruscott@northampton.edu)

Thank you for giving the Center for Business & Industry the opportunity to respond to your training needs.

Sincerely,



---

Eileen Truscott, Associate Director, Center for Business and Industry, Healthcare Education

Agreed and Accepted by: \_\_\_\_\_ Date \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

January 9, 2019; revised January 17, 2019

Ryan Moran  
Assistant Superintendent for Curriculum and Instruction  
East Stroudsburg Area School District  
50 Vine Street  
East Stroudsburg, PA 18301  
ryan-moran@esasd.net  
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COURSE ACTIVITIES:

A combination of lecture, audiovisual presentation, and practical demonstration techniques will be utilized.

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STAFFING:

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Necessary measures have been taken to ensure the accuracy, reliability and effectiveness of this training program and its instructor(s). Although customer satisfaction with the quality of the program is implied, Northampton Community College disclaims any liability or responsibility for loss or damages resulting from the instruction used, the training materials, or for the violation of any regulations with which any of the information may conflict. Any application or use of this training must be determined by the user to be in accordance with policies within the user's organization and with applicable federal, state, and local laws and regulation.

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If you have any questions or concerns about this proposal, please contact Eileen Truscott, Associate Director  
Healthcare Education 610-861-4141 [etruscott@northampton.edu](mailto:etruscott@northampton.edu)

Thank you for giving the Center for Business & Industry the opportunity to respond to your training needs.

Sincerely,



---

Eileen Truscott, Associate Director, Center for Business and Industry, Healthcare Education

Agreed and Accepted by: \_\_\_\_\_ Date \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

# Lyman & Ash

1612 Latimer Street  
 Philadelphia, PA 19103  
 (215) 732-7040

# Client Invoice

DATE	INVOICE #
12/21/2018	3114

<b>BILL TO</b>
East Stroudsburg Area School District 50 Vine Street East Stroudsburg, PA 18301-0298

<b>Case/Matter</b>
Special Construction Counsel

DATE	ATTY/EXP	DESCRIPTION	TIME	RATE	AMOUNT
11/20/2018	CPL	Conference with MTS.	0.17	250.00	42.50
11/28/2018	CPL	Conference with MTS, MSF re: statute of limitations.	0.33	250.00	82.50
		Total for Cletus P. Lyman, Esq.			125.00
11/19/2018	MSF	Meet with MTS.	0.5	250.00	125.00
11/20/2018	MSF	Meetings with MTS; review messages.	0.5	250.00	125.00
11/28/2018	MSF	Meetings with MTS, CPL; review messages; legal research.	1	250.00	250.00
11/29/2018	MSF	Review boxes of documents at school district building with MTS, L. Dymond; meetings with L. Dymond, S. Ihle.	3.5	250.00	875.00
11/30/2018	MSF	Review boxes of documents at ESASD with MTS and L. Dymond. Meetings with L. Dymond and S. Ihle and E. Forsyth.	3	250.00	750.00
12/3/2018	MSF	Meet with MTS; review messages.	0.25	250.00	62.50
12/4/2018	MSF	Review messages.	0.25	250.00	62.50
12/5/2018	MSF	Review messages; meet with MTS.	0.25	250.00	62.50
12/10/2018	MSF	Meetings with MTS.	0.25	250.00	62.50
12/11/2018	MSF	Exchange messages with MTS.	0.25	250.00	62.50
12/13/2018	MSF	Meet with MTS; review messages.	0.25	250.00	62.50
		Total for Michael S. Fettner, Esq.			2,500.00

	<b>Total</b>
--	--------------

# Lyman & Ash

1612 Latimer Street  
 Philadelphia, PA 19103  
 (215) 732-7040

# Client Invoice

DATE	INVOICE #
12/21/2018	3114

BILL TO
East Stroudsburg Area School District 50 Vine Street East Stroudsburg, PA 18301-0298

Case/Matter
Special Construction Counsel

DATE	ATTY/EXP	DESCRIPTION	TIME	RATE	AMOUNT
11/19/2018	MTS	Tel. conf. with L. Dymond. Emails with ESASD re: Document inspection on 11/29-11/30/18. Tel. conf. with Jill Paris.	0.75	250.00	187.50
11/20/2018	MTS	Emails with Chris Brown, Esq. Conf. with MSF. Conf. with CPL.	0.8	250.00	200.00
11/26/2018	MTS	Emails with Lisa Van Why.	0.08	250.00	20.00
11/27/2018	MTS	Emails with Scott Ihle, Emails with L. Dymond. Emails with L. Van Why.	0.17	250.00	42.50
11/28/2018	MTS	Conf. with CPL. Conf. with MSF. Review of documents. Legal research re: Statues of Limitations. Tel. conf. with L. Dymond. Review of documents for Review 11/29-11/30.	1.75	250.00	437.50
11/29/2018	MTS	Meet with Scott Ihle. Meet with L. Dymond. Conf. with MSF. Review of documents with MSF. Legal research. Review of documents after meeting. Meet with Chris Brown, Esq.	3.67	250.00	917.50
11/30/2018	MTS	Conf. with MSF. Conf. with Scott Ihle. Conf. with L. Dymond. Review of documents. Legal research after review.	3.5	250.00	875.00
12/3/2018	MTS	Review of documents. Conf. with MSF. Emails with Scott Ihle.	0.33	250.00	82.50

**Total**

**Lyman & Ash**  
 1612 Latimer Street  
 Philadelphia, PA 19103  
 (215) 732-7040

**Client Invoice**

DATE	INVOICE #
12/21/2018	3114

<b>BILL TO</b>
East Stroudsburg Area School District 50 Vine Street East Stroudsburg, PA 18301-0298

Case/Matter
Special Construction Counsel

DATE	ATTY/EXP	DESCRIPTION	TIME	RATE	AMOUNT
12/5/2018	MTS	Emails with S. Ihle. Emails with L. Dymond. Review of documents.	0.75	250.00	187.50
12/10/2018	MTS	Emails to S. Ihle. Tel. conf. with L. Dymond. Prep for document Production and meeting on 12/11 and 12/12	0.75	250.00	187.50
12/11/2018	MTS	Review of documents. Meeting with S. Ihle. Meet with L. Dymond. Meet with L. VanWhy.	6.5	250.00	1,625.00
12/11/2018	MTS	Review of documents. Email with CPL and MSF.	2.5	250.00	625.00
12/12/2018	MTS	Review of documents. Meet with L. Dymond. Meet with S. Ihle.	3.67	250.00	917.50
12/13/2018	MTS	Conf. with RDE. Review of documents from production. Emails with L. VanWhy. Emails with Facilities Committee. Emails with S. Ihle. Emails with E. Forsyth. Total for Michael T. Sweeney, Esq.	1.75	250.00	437.50
<b>Total</b>					<b>\$9,367.50</b>

Attorneys:  
 CPL - Cletus P. Lyman, Esq. MSF - Michael S. Fettner, Esq. MTS - Michael T. Sweeney, Esq.  
 PVT - Pearlette Toussant, Esq., of Counsel MJL - Maura J. Lynch, Esq., of Counsel  
 Legal Staff:  
 RDE - R. Dave Eldridge, SRB - Stephen R. Betts  
 PRA - Peter R. Abralles



Rebecca Lopez <rebecca-lopez@esasd.net>

ATTACHMENT VI.D.1

**Pricing Proposal**

1 message

Kristin Worrell <kworrell@hillmannconsulting.com>  
To: "rebecca-lopez@esasd.net" <rebecca-lopez@esasd.net>

Wed, Nov 7, 2018 at 5:30 PM

Hello Rebecca

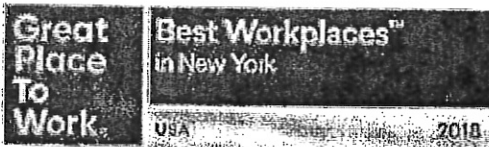
Attached is the pricing you requested for IAQ services at the East Stroudsburg Schools. Please call me if you have any questions or need anything else.

Regards,

Kristin Worrell  
Regional Director  
Hillmann Consulting, LLC  
304 Harper Drive, Suite #207  
Moorestown, NJ. 08057  
908-378-0070 Cell

kworrell@hillmannconsulting.com  
www.hillmannconsulting.com

Your Property. Our Priority.



IAQ Proposal - East Stroudsburg Schools.pdf  
77K

345

**East Stroudsburg Area School District  
Request for Proposals for Indoor Air Quality Monitoring**

The East Stroudsburg Area School District requests proposals for Bi-Annual Indoor Air Quality Monitoring (IAQ) within ten school buildings.

The Bi-annual Mold – Fungi (indoor air quality) testing will be performed at ten (10) buildings located throughout the East Stroudsburg Area School District campuses; two (2) times per year and based upon common ASTM Guidelines and Governmental practices and with the ability to submit a proposal outlining separate pricing per building as well as total pricing based on the district's criteria listed below.

- J.M. Hill Elementary School. 151 East Broad St. East Stroudsburg, Pa. 18301  
**Sample 6 Classrooms and 1 Common Area** **Fee** \$704.00
  
- Smithfield Elementary School 245 River Road East Stroudsburg, PA 18301  
**Sample 6 Classrooms and 1 Common Area** **Fee** \$704.00
  
- Middle Smithfield Elementary 5180 Milford Road East Stroudsburg, PA 18302  
**Sample 7 Classrooms and 1 Common Area** **Fee** \$739.00
  
- Resica Falls Elementary School 1 Gravel Ridge Rd East Stroudsburg, PA 18302  
**Sample 6 Classrooms, 1 POD and 2 Common Areas** **Fee** \$774.00
  
- J.T. Lambert Intermediate School 2000 Milford Rd East Stroudsburg PA 18301  
**Sample 11 Classrooms, 1 POD Sample and 2 Common Areas** **Fee** \$949.00
  
- Bushkill Elementary School 131 North School Drive Dingmans Ferry, PA 18328  
**Sample 6 Classrooms and 1 Common Area** **Fee** \$704.00
  
- Lehman Intermediate School 257 Timberwolf Drive Dingmans Ferry, PA 18328  
**Sample 10 Classrooms and 1 Common Area** **Fee** \$844.00
  
- Senior High School North 279 Timberwolf Drive Dingmans Ferry, PA 18328  
**Sample 12 Classrooms and 2 Common Areas** **Fee** \$949.00
  
- East Stroudsburg Elementary School 93 Independence Rd East Stroudsburg, PA 18302  
**Sample 8 Classrooms and 1 Common Area** **Fee** \$774.00
  
- Senior High School South 279 North Courtland St. East Stroudsburg, PA 18301  
**Sample 13 Classrooms and 2 Common Areas** **Fee** \$984.00



The district requires that initial testing be implemented in the months between November and January to ensure that the heating season and associated equipment is functioning to its proper potential.

The district also requires that the second sampling procedure takes place sometime mid-July to early August to ensure the HVAC systems are functioning and seasonal dehumidification is taking place. This program will initiate an O&M (Operations and Maintenance Program) for the East Stroudsburg Area School District.

The sampling protocol shall be in accordance with all applicable federal, state, and local regulations. Sample collections shall be analyzed as routine sampling to establish a baseline level for each site. Humidity and Moisture readings shall be taken in each of the rooms sampled and documented in a report issued upon completion of the site sampling.

Final hard copy reports shall be forwarded to the District at project completion.

**Below, please provide pricing per sample for any additional samples requested by the district.**

<b>Bi Annual IAQ Air Sampling Additional Standard Air Sample</b>	<b>Fee</b> <u>\$35.00</u>
<b>Bi Annual IAQ Air Sampling Additional Standard Swab Sample</b>	<b>Fee</b> <u>\$35.00</u>
<b>Bi Annual IAQ Air Sampling Additional 1 Day Air Sample</b>	<b>Fee</b> <u>\$45.00</u>
<b>Bi Annual IAQ Air Sampling Additional 1 Day Air Swab Sample</b>	<b>Fee</b> <u>\$45.00</u>

# East Stroudsburg Area School District

## Enrollment Count Matrix

Count of all actively enrolled students for the current school year. Note: students with multiple building enrollments (ME) will be counted once. See details for building choice.

BLDG	GRADE HMRM	EI	KF	01	02	03	04	05	06	07	08	09	10	11	12	HmRm Total
		BES	All	0	53	55	62	61	76	81	0	0	0	0	0	0
	BES Total	0	53	55	62	61	76	81	0	0	0	0	0	0	0	388
CHSC	All	0	9	9	9	17	6	22	22	26	25	26	24	29	23	247
	CHSC Total	0	9	9	9	17	6	22	22	26	25	26	24	29	23	247
EHN	All	0	0	0	0	0	0	0	0	0	0	248	250	239	238	975
	EHN Total	0	0	0	0	0	0	0	0	0	0	248	250	239	238	975
EHS	All	0	0	0	0	0	0	0	0	0	0	334	331	320	355	1340
	EHS Total	0	0	0	0	0	0	0	0	0	0	334	331	320	355	1340
ESE	All	0	101	107	132	96	108	119	0	0	0	0	0	0	0	663
	ESE Total	0	101	107	132	96	108	119	0	0	0	0	0	0	0	663
HOME	All	0	1	2	4	8	2	7	10	0	11	6	5	6	6	68
	HOME Total	0	1	2	4	8	2	7	10	0	11	6	5	6	6	68
IU20	All	1	6	12	17	11	5	11	7	11	21	14	12	10	14	152
	IU20 Total	1	6	12	17	11	5	11	7	11	21	14	12	10	14	152
JMH	All	0	79	73	83	80	80	77	0	0	0	0	0	0	0	472
	JMH Total	0	79	73	83	80	80	77	0	0	0	0	0	0	0	472
JTL	All	0	0	0	0	0	0	0	301	335	298	0	0	0	0	934
	JTL Total	0	0	0	0	0	0	0	301	335	298	0	0	0	0	934
LIS	All	0	0	0	0	0	0	0	245	218	228	0	0	0	0	691
	LIS Total	0	0	0	0	0	0	0	245	218	228	0	0	0	0	691
MSE	All	0	58	68	82	77	96	101	0	0	0	0	0	0	0	482
	MSE Total	0	58	68	82	77	96	101	0	0	0	0	0	0	0	482
OOD	All	0	1	0	1	1	0	0	0	1	2	1	7	3	6	23
	OOD Total	0	1	0	1	1	0	0	0	1	2	1	7	3	6	23
RES	All	0	86	87	69	83	92	89	0	0	0	0	0	0	0	506
	RES Total	0	86	87	69	83	92	89	0	0	0	0	0	0	0	506
SMI	All	0	56	56	54	71	67	49	0	0	0	0	0	0	0	353
	SMI Total	0	56	56	54	71	67	49	0	0	0	0	0	0	0	353
Total All Buildings		1	450	469	513	505	532	556	585	591	585	629	629	607	642	7294

**NOTES:**

- {NA} indicates students not assigned to any homeroom.
- Student homeroom assignments are based on current enrollment.

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