

**Reserve Balances
2025-2026**

	Member Reserves 06/30/25	Net Current Operations	Member Reserves 05/31/26	% Change
Bethlehem Vo-Tech	\$ 3,080,317.81	(235,135.27)	\$ 2,845,182.54	-7.6%
Career Institute of Technology	1,214,558.58	143,275.51	1,357,834.09	11.8%
Colonial Intermediate Unit 20	9,360,267.30	(708,810.60)	8,651,456.70	-7.6%
Delaware Valley SD	13,899,376.28	(1,145,950.94)	12,753,425.34	-8.2%
East Stroudsburg Area SD	6,362,116.18	(1,993,353.39)	4,368,762.79	-31.3%
Interest Reserve Fund	1,726,031.35	(43,600.71)	1,682,430.64	-2.5%
Monroe County Tech Institute	1,306,354.67	(120,291.31)	1,186,063.36	-9.2%
Nazareth Area SD	7,386,887.00	(789,717.94)	6,597,169.06	-10.7%
Northampton Area SD	6,928,398.11	(1,651,172.01)	5,277,226.10	-23.8%
Pen Argyl Area SD	6,050,754.18	(677,953.24)	5,372,800.94	-11.2%
Pleasant Valley SD	5,183,011.04	1,006,562.75	6,189,573.79	19.4%
Stroudsburg Area SD	10,061,243.66	(1,798,590.17)	8,262,653.49	-17.9%
Wilson Area SD	3,672,745.91	(59,172.97)	3,613,572.94	-1.6%
	<u>\$ 76,232,062.07</u>	<u>\$ (8,073,910.29)</u>	<u>\$ 68,158,151.78</u>	
Member Reserves	\$ 74,506,030.72	\$ (8,030,309.58)	\$ 66,475,721.14	-10.8%
Interest Reserve	1,726,031.35	(43,600.71)	1,682,430.64	-2.5%
	<u>\$ 76,232,062.07</u>	<u>\$ (8,073,910.29)</u>	<u>\$ 68,158,151.78</u>	-10.6%

07/15/2026
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Month Ending - 05/31/2026

EMPLOYEE BENEFIT TRUST COMBINED Monthly Financial Report

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	July	August	September	October	November	December	January	February	March	April	May	June	Year-To-Date
Admin Fee - CIU-20	0.00	0.00	0.00	18,490.88	0.00	55,838.16	37,315.08	18,733.68	18,701.28	18,694.80	18,707.76	0.00	186,481.44
Administrative Expenses	351,824.03	183,673.48	430,671.62	-154,026.71	339,896.99	599,103.61	157,911.83	261,768.08	375,132.67	473,797.22	252,391.17	0.00	3,272,143.99
Stop Loss Premium	0.00	0.00	0.00	687,351.08	0.00	2,075,662.96	1,387,107.48	696,384.08	695,179.68	694,938.80	695,420.56	0.00	6,932,044.64
Stop Loss Premium, PA Trust	0.00	0.00	0.00	687,351.08	0.00	2,075,662.96	1,387,107.48	696,384.08	695,179.68	694,938.80	695,420.56	0.00	6,932,044.64
Cat Fund Premium	322,762.12	339,030.06	337,845.03	337,845.03	340,654.69	339,918.26	340,597.93	342,193.88	341,347.04	340,973.76	340,970.74	0.00	3,724,138.54
Cat Fund Premium RX	99,447.57	124,465.26	124,040.23	124,040.23	124,997.75	124,776.16	125,035.31	125,593.78	125,276.72	125,123.04	125,127.88	0.00	1,347,923.93
Cat Fund Premium	422,209.69	463,495.32	461,885.26	461,885.26	465,652.44	464,694.42	465,633.24	467,787.66	466,623.76	466,096.80	466,098.62	0.00	5,072,062.47
Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,750.00	0.00	0.00	0.00	0.00	6,750.00
Contracted Services - COBRA	0.00	1,966.85	1,963.60	1,963.60	1,960.35	1,957.10	1,957.10	1,973.35	1,977.10	1,953.85	1,957.10	0.00	19,630.00
Other Contracted Services	22,768.00	20,143.00	20,278.50	20,313.00	20,351.50	20,381.50	21,616.20	21,611.20	21,640.88	380.00	21,317.95	0.00	210,801.73
Contracted Services	22,768.00	22,109.85	22,242.10	22,276.60	22,311.85	22,338.60	23,573.30	30,334.55	23,617.98	2,333.85	23,275.05	0.00	237,181.73
Legal Fees	0.00	0.00	0.00	0.00	0.00	4,773.00	1,311.50	215.00	2,945.50	0.00	5,224.50	0.00	14,469.50
Legal	0.00	0.00	0.00	0.00	0.00	4,773.00	1,311.50	215.00	2,945.50	0.00	5,224.50	0.00	14,469.50
Insurance	19,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,808.00
Insurance	19,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,808.00
Actuarial Services	0.00	0.00	0.00	0.00	6,700.00	8,926.71	8,325.00	0.00	11,125.00	6,575.00	88,650.00	0.00	130,301.71
Actuarial Services	0.00	0.00	0.00	0.00	6,700.00	8,926.71	8,325.00	0.00	11,125.00	6,575.00	88,650.00	0.00	130,301.71
PCORI Fees	34,653.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,653.64
Dues & Fees	0.00	402.00	0.00	0.00	0.00	9,608.00	0.00	0.00	0.00	0.00	0.00	0.00	10,010.00
Other Expenses	34,653.64	402.00	0.00	0.00	0.00	9,608.00	0.00	0.00	0.00	0.00	0.00	0.00	44,663.64
Employee Programs	787.50	0.00	0.00	787.50	16,194.01	3,625.30	4,581.00	0.00	5,498.22	787.50	12,628.10	0.00	44,889.13
Employee Programs	787.50	0.00	0.00	787.50	16,194.01	3,625.30	4,581.00	0.00	5,498.22	787.50	12,628.10	0.00	44,889.13
Computer Software	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Meeting Refreshments	0.00	0.00	0.00	36.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.25
Management Expenses	0.00	0.00	0.00	36.25	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,036.25
Total Expenses	9,969,151.04	12,921,575.11	14,300,786.01	10,451,601.93	12,057,707.55	16,760,423.64	13,238,424.82	11,273,059.45	18,733,763.49	15,233,036.43	14,911,321.61	0.00	149,850,851.08
Ending Balance	76,551,228.25	74,835,145.82	71,987,235.03	73,768,695.54	74,967,300.08	72,670,764.26	72,199,699.56	73,762,704.94	69,482,231.97	64,888,552.57	66,432,120.43	0.00	66,432,120.43

EMPLOYEE BENEFIT TRUST

Pleasant Valley School

Monthly Financial Report

07/17/2026
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Month Ending - 05/31/2026

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	July	August	September	October	November	December	January	February	March	April	May	June	Year-To-Date
Beginning Balance	5,183,011.04	5,307,466.82	5,647,549.68	5,750,307.08	6,113,054.26	6,337,705.41	6,009,929.59	5,868,787.48	6,168,857.76	6,231,705.49	5,721,191.11	0.00	5,183,011.04
Regular Funding	1,059,961.00	1,057,924.49	1,047,063.08	1,063,761.65	1,061,725.14	1,066,028.87	1,072,367.80	1,076,518.53	1,088,366.51	1,070,553.40	1,074,860.86	0.00	11,719,131.33
Funding - Self Pays	16,873.08	14,775.63	21,010.03	21,010.03	21,010.03	21,010.03	21,010.03	23,107.48	21,010.03	21,010.03	21,010.03	0.00	222,836.43
Health Funding	1,076,834.08	1,072,700.12	1,068,073.11	1,084,771.68	1,082,735.17	1,087,038.90	1,093,377.83	1,099,626.01	1,089,376.54	1,091,563.43	1,095,870.89	0.00	11,941,967.76
Funding - Cobra	18,892.40	16,825.75	14,757.39	14,757.39	16,824.04	14,752.63	14,715.85	14,836.41	12,830.04	12,830.04	10,793.53	0.00	162,815.47
Cobra Funding	18,892.40	16,825.75	14,757.39	14,757.39	16,824.04	14,752.63	14,715.85	14,836.41	12,830.04	12,830.04	10,793.53	0.00	162,815.47
PA Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,531.61	34,374.05	0.00	38,905.66
PA Trust Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,531.61	34,374.05	0.00	38,905.66
Cat Fund Reimbursement	88,257.01	0.00	0.00	0.00	61,440.86	61,859.65	41,079.69	81,275.08	40,957.92	3,951.72	183,537.86	0.00	562,359.79
Cat Fund Reimbursement RX	18,270.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,483.68	17,668.99	17,668.99	0.00	69,092.33
Cat Fund Reimbursement	106,527.68	0.00	0.00	0.00	61,440.86	61,859.65	41,079.69	81,275.08	56,441.60	21,620.71	201,206.85	0.00	631,452.12
ERC Experience Refund	0.00	0.00	0.00	46,752.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,752.09
ERC Experience Refund	0.00	0.00	0.00	46,752.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,752.09
Interest	17,572.99	16,418.40	19,378.10	23,488.66	17,740.03	10,114.34	10,913.52	30,700.14	13,050.09	7,919.06	24,056.96	0.00	191,352.29
Interest	17,572.99	16,418.40	19,378.10	23,488.66	17,740.03	10,114.34	10,913.52	30,700.14	13,050.09	7,919.06	24,056.96	0.00	191,352.29
Total Revenue	1,219,827.15	1,105,944.27	1,102,208.60	1,169,769.82	1,178,740.10	1,173,765.52	1,160,086.89	1,226,437.64	1,171,698.27	1,138,464.85	1,366,302.28	0.00	13,013,245.39
Claims-Medical	785,305.79	488,708.51	568,231.68	479,027.34	716,708.90	877,875.64	902,460.72	579,403.02	758,762.53	1,194,289.03	554,839.49	0.00	7,905,612.65
Medical Claims	785,305.79	488,708.51	568,231.68	479,027.34	716,708.90	877,875.64	902,460.72	579,403.02	758,762.53	1,194,289.03	554,839.49	0.00	7,905,612.65
Claims - Dental	25,942.77	33,042.37	40,329.45	25,668.18	22,247.49	29,189.60	34,105.31	33,049.47	37,939.54	39,464.79	30,213.78	0.00	351,192.75
Dental Claims	25,942.77	33,042.37	40,329.45	25,668.18	22,247.49	29,189.60	34,105.31	33,049.47	37,939.54	39,464.79	30,213.78	0.00	351,192.75
Claims - Drug	302,219.94	286,020.41	282,977.28	356,051.93	267,536.90	397,142.92	270,238.03	282,457.78	259,250.60	368,218.04	271,834.06	0.00	3,333,947.89
Drug Claims	302,219.94	286,020.41	282,977.28	356,051.93	267,536.90	397,142.92	270,238.03	282,457.78	259,250.60	368,218.04	271,834.06	0.00	3,333,947.89
BC NEPA Drug Rebates	-105,371.57	-100,343.99	-4,456.27	-212,423.12	-145,737.67	-127,772.72	-90,852.36	-121,090.22	-107,741.00	-107,431.35	-96,193.54	0.00	-1,219,413.81
Drug Formulary Rebate	-105,371.57	-100,343.99	-4,456.27	-212,423.12	-145,737.67	-127,772.72	-90,852.36	-121,090.22	-107,741.00	-107,431.35	-96,193.54	0.00	-1,219,413.81
Premiums - Vision	1,486.62	1,495.96	1,489.61	1,565.81	1,529.02	1,465.68	0.00	0.00	0.00	3,057.84	3,080.25	0.00	15,170.79
Vision Premiums	1,486.62	1,495.96	1,489.61	1,565.81	1,529.02	1,465.68	0.00	0.00	0.00	3,057.84	3,080.25	0.00	15,170.79
Admin Fee - Medical	30,076.99	0.00	53,039.57	35,891.97	32,432.44	72,764.32	0.00	30,023.68	36,874.05	39,773.95	0.00	0.00	330,876.97
Admin Fee - Dental	0.00	993.45	1,000.85	1,004.55	989.75	1,000.85	995.30	973.70	979.15	979.20	993.60	0.00	9,910.40
Admin Fee - Drug	2,299.00	0.00	968.11	800.54	798.86	1,009.93	0.00	1,514.47	2,582.27	1,797.49	1,383.75	0.00	13,154.42
Admin Fee - CIU+20	0.00	0.00	0.00	1,665.36	0.00	5,009.04	3,350.16	1,671.84	1,671.84	1,681.56	1,688.04	0.00	16,737.84
Administrative Expenses	32,375.99	993.45	55,008.53	39,362.42	34,221.05	79,784.14	4,345.46	34,183.69	42,107.31	44,232.20	4,065.39	0.00	370,679.63
Stop Loss Premium	0.00	0.00	0.00	61,906.16	0.00	186,200.24	124,534.96	62,147.04	62,147.04	62,508.36	62,749.24	0.00	622,193.04
Stop Loss Premium, PA Trust	0.00	0.00	0.00	61,906.16	0.00	186,200.24	124,534.96	62,147.04	62,147.04	62,508.36	62,749.24	0.00	622,193.04
Cat Fund Premium	35,519.55	39,969.15	39,891.54	39,891.54	40,124.37	40,124.37	40,124.37	40,046.76	40,046.76	40,279.59	40,434.81	0.00	436,452.81