
INTRODUCTION SECTION

POCONO MOUNTAIN SCHOOL DISTRICT



Our Mission:

***To Prepare All Students for
Tomorrow's Challenges & Opportunities***





Pocono Mountain School District

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January 26, 2024

**To the Board of School Directors and
Citizens of the Pocono Mountain School District**

We are pleased to present the Annual Comprehensive Financial Report ("**ACFR**") for the Pocono Mountain School District (the "**District**") for the fiscal year ended June 30, 2023. The ACFR provides a snapshot of the District's finances through narrative, financial statements, charts and graphs. In addition, the ACFR provides summarized and detailed information for the school year and includes information from the previous ten fiscal years.

The District's Business Office prepared this Annual Comprehensive Financial Report to provide the highest level of reporting. Responsibility for the accuracy, completeness and fairness of the data presented in this report, including all disclosures, rests with the management of the District. We believe the data as presented is accurate in all material respects. It is presented in a manner designed to fairly present the financial position and results of operations of the District as measured by the financial activity of the various governmental funds. All disclosures have been included to enable the reader to gain a clear understanding of the District's financial affairs.

The financial statement content and statistical tables were prepared in accordance with the standards established by the Governmental Accounting Standards Board ("**GASB**"), the Government Finance Officers Association ("**GFOA**"), the American Institute of Certified Public Accountants ("**AICPA**"), and the Public School Code of 1949, as amended.

BBD, LLP, Certified Public Accountants, have issued an unmodified, "clean," opinion on the District's financial statements for the fiscal year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis ("**MD&A**") immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A.

The Government Finance Officers Association awarded a Certificate of Achievement for Excellence in Financial Reporting to Pocono Mountain School District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the ninth consecutive year that the District achieved this prestigious award.

The Association of School Business Officials International ("**ASBO**") awarded a Certificate of Excellence in Financial Reporting to Pocono Mountain School District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the ninth consecutive year that the District achieved this prestigious award.

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In order to be awarded the Certificate of Excellence and/or the Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Both the Certificate of Excellence and the Certificate of Achievement are valid for a period of one year only. We believe our current Annual Comprehensive Financial Report continues to meet both programs' requirements. The report will be submitted to ASBO and GFOA to determine its eligibility to obtain certificates for the year ended June 30, 2023.

Profile of the District

Pocono Mountain School District's origin dates back to 1955 when eight separate, small municipal public school districts in the heart of the Pocono resort and recreation area of Northeastern Pennsylvania – Barrett Township, Coolbaugh Township, Jackson Township, Mount Pocono Borough, Paradise Township, Pocono Township, Tobyhanna Township and Tunkhannock Township – merged into the Pocono Mountain Joint School System. The District operated as the Pocono Mountain Joint School System until it was officially designated as the Pocono Mountain School District in 1964. The District spans 316 square miles and serves a population of over 60,000 within eight municipalities in Monroe County, Pennsylvania.

The opening of a second high school in 2002 led to the realignment of the sending schools for the East and West regions of the District. The Cardinal was retained as the mascot for schools in the East, and the Panther was chosen as the mascot for schools in the West. The East schools serve students from the Borough of Mount Pocono and the Townships of Jackson, Pocono, Paradise and Barrett. The West schools serve students from Coolbaugh, Tobyhanna and Tunkhannock Townships.

In order to meet the educational and operational needs of its students, 1,131 full time personnel consisting of professional, support and administrative staff are employed by the District.

The District is governed by a nine member Board of School Directors ("**School Board**"), each elected for four-year terms. The Superintendent is the Chief Administrative Officer of the District with overall responsibility for all aspects of operations, including education and finance. The Chief Financial Officer is responsible for the budget and financial operations of the District. Both officials are appointed by the School Board in accordance with Pennsylvania School Law and relevant legislation.

The School Board is required to adopt a Preliminary Budget ninety (90) days prior to the primary election unless a resolution is adopted by the School Board under Section 31(d)(1) of Act 1 of 2006. No later than May 31st, the School Board must adopt a Proposed Final Budget and subsequently adopt a Final Budget by the June 30th deadline in accordance with Section 312(a). This annual budget serves as the foundation for the District's financial planning and control. The budget is prepared by fund, function (e.g., Regular Instruction), and department (e.g., Math). Budgetary transfers may occur within a department as authorized by the department administrator or supervisor. Budgetary transfers between functions, however, need approval from the School Board.

The District participates in the Monroe Career and Technical Institute ("**MCTI**"). Under articles of agreement dated March 12, 1969, the member Districts established MCTI. Since the schools opening in 1972, it has provided vocational-technical training and education to students of the four participating school districts and is governed by a Joint Board comprised of representative School Board members of participating school districts. Each member school district pays their respective share of the operating costs and any outstanding debt service and approves the operating budget each year.

The District is also a member of the Monroe County Area Vocational-Technical School Joint Authority ("**Joint Authority**"). The Joint Authority was incorporated on February 14, 1980 under the Municipality Authorities Act of 1945, Act of May 2, 1945, P.L. 382, as amended by the Board of School Directors of the four school districts located in Monroe County. The school districts established the Joint Authority for the purposes of acquiring, holding, constructing, improving, maintaining, operating, owning and/or leasing projects for public school purposes.

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The District and twelve other school districts in Northampton, Monroe and Pike counties are participating members of the Colonial Intermediate Unit-20 ("**Colonial**"). Colonial is a regional educational service agency, established in 1971 by the Commonwealth of Pennsylvania, which is governed by a joint committee consisting of school board members from each participating school district. The School Board of each participating school district must approve the annual operating budget of Colonial, however the participating school districts have no ongoing fiduciary interest or responsibility to Colonial. Colonial is a self-sustaining organization that provides a broad array of services to participating school districts which include: curriculum development and instructional improvement, educational planning services, instructional material, continuing professional development, pupil personnel services, management services and state and federal liaison services. The District contracts with Colonial for needed services.

The District participates with twenty-two municipalities and the remaining three Monroe County school districts for the collection of earned income taxes through the Monroe County Tax Collection Committee ("**MCTCC**"). Each public school district and municipality appoints one member to serve on the joint operating committee.

Local Economy

The housing market within the District's boundaries continues to thrive despite higher interest rates. Residential property sales have kept in line with current market prices. There has been a continued increase in small to mid-size commercial buildings with the development of fast food, convenient store chains and proposed developments of lodging facilities. Our local economy continues to keep pace with the current economic environment.

Mission, Vision and Core Values

The District's Mission is "To Prepare All Students for Tomorrow's Challenges and Opportunities."

The District's Vision is to create a culture of achievement, improve student performance, maintain safe schools and promote strong character.

Supporting the District's Mission and Vision is a set of Core Values:

- Create the opportunity for all students to learn in an environment that maximizes their potential.
- Expect that all students will be active participants in their education.
- Foster an environment in which all members of the school community are respected and valued.
- Promote active citizenship of all of the school community members.
- Encourage personal and professional growth of all members of the school community.
- Foster the collaboration of all members of the school community to continuously improve the operational effectiveness and efficiency of the District.

Supporting the District's Core Values are the District's Belief Statements:

Students - We believe that all students...

- Have value and share in the responsibility for their success in the educational process.
- Possess unique strengths and needs.
- Are to be respectful and respected.
- Need the opportunity to learn in an educational program that maximizes their potential.

School Community - We believe that the school community...

- Must be respectful and responsive to its diverse composition.
- Creates an environment that supports each student at his or her individual level.
- Is apprised of the inherent worth and financial value of a vibrant public school system.

Teachers - We believe that teachers...

- Foster futuristic thinking and learning among all students.
- And parents are strategic partners in the success of the student.
- Continue to grow in their professional development.
- Recognize individual differences in each child and help each to meet his or her potential.
- Are humanistic and flexible in their styles and approaches.

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Parents and Guardians - We believe that parents and guardians...

- Provide continuous positive involvement in the educational process.
- Support educators in educational programs and District discipline to enable students to be in a safe environment conducive to learning.
- Communicate with students and educators.

School Board - We believe that the School Board...

- Is accountable to the community for providing a public forum and considering community input in decision making to ensure solutions to educational issues.
- Pursues all available avenues to encourage longevity among personnel for educational consistency.
- Develops the educational process to its highest standards by providing the necessary resources needed to promote a fair and equitable learning environment.
- Develops short and long-range plans to provide financial security for the district's future growth and development.
- Investigates all avenues of funding to increase revenue for public education.

Administrators - We believe that administrators...

- Utilize community resources and input in the decision-making process.
- Make decisions consistent with the mission statement of the District.
- Take a visionary and proactive role in the operation of the District.
- Are committed to personal and professional growth and development.
- Plan and implement a safe and positive learning environment.
- Encourage excellence and innovation as they assist teachers in implementing the curriculum.
- Focus on positive communication between families and schools.
- Maintain a sound fiscal operation.

District Facilities

The District maintains and operates nine school buildings and seven support facilities on five campuses consisting of the Swiftwater Campus, Sullivan Trail Campus, Clear Run Campus, Tobyhanna Elementary Center and Pocono Elementary Center. Pocono Elementary Center houses a Sports Performance Center with a state-of-the-art indoor training facility for baseball and softball players. The facility also includes a weight training area and golf training equipment. The District's maintenance and custodial departments also operate from this facility.

A detailed listing of the District's facilities identifying the original construction date, including any additions or subsequent renovations, square footage, building capacity and percentage of building capacity utilized can be found in this report under the District Facilities Schedule under the Statistical Section on pages 110 and 111.

Enrollment

The District educated a diverse population of approximately 8,103 students in grades kindergarten to grade twelve during 2022 – 2023. Enrollment for the fiscal year exceeded initial projections by forty-six students.

Ethnicity	Student Count	Percentage Breakdown
American Indian / Alaskan Native	21	0.26%
Asian	152	1.88%
African American	1,876	23.15%
Caucasian	3,291	40.61%
Hispanic	2,525	31.16%
Multi-Racial	214	2.64%
Native Hawaiian / Pacific Islander	24	0.30%
Total	8,103	100.00%

Although the District had seen a consistent decline in student enrollment over the past few years, enrollment for the past year decreased slightly. The reduction of enrollment was 88 students. This years' student enrollment decline had marginally affected the past five year and ten year declines, with approximately 897 students (9.97%) over the past five years and by 1,711 students (17.43%) over the past ten years.

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Enrollment Projections

The enrollment projections below are collected from the October 1st Student Snapshot via the Pennsylvania Information Management System. These projections are based on recent historic trends in births and trends in the progression of students from one grade to the next.

Fiscal Year	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2023 - 2024	597	613	550	523	564	557	572	586	612	649	677	667	692	7,859
2024 - 2025	588	555	610	550	531	562	560	567	583	610	652	670	687	7,725
2025 - 2026	569	546	553	610	558	529	565	555	564	581	613	645	690	7,578
2026 - 2027	557	529	544	553	619	556	532	560	552	563	584	607	664	7,420
2027 - 2028	546	518	527	544	561	617	559	527	557	551	565	578	625	7,275

Charter and Cyber Charter Schools

The Charter School Act of 1997 provided another publicly funded education option for Pennsylvania students. Charter schools are self-managed public schools that are approved by local school districts. Cyber charter schools are also self-managed public schools, but cyber charter schools are approved by the Pennsylvania Department of Education ("**PDE**"). Tuition payments received by charter schools and cyber charter schools are taxpayer dollars that support students who are residents of the local school district. Tuition payments are based upon the school district's budget, not the actual operating cost of the charter or cyber charter school.

The District had 599 students attending five charter schools and eleven different cyber charter schools, at a cost of \$ 13,557,611 in the 2022 – 2023 school year.

The District offers its own K – 12 cyber program with a year-end enrollment of approximately 764 students. The Pocono Mountain School District Cyber and High School Credit Recovery programs utilize the Imagine Edgenuity Learning Management System ("**LMS**") to provide instructional content online for all cyber, hybrid and credit recovery courses. Imagine Edgenuity is utilized as the LMS for all students in grades six through twelve. All coursework is aligned, edited and taught by Pocono Mountain School District certified teachers. The Imagine Edgenuity program that is utilized for students in grades kindergarten through fifth grade is called Accelerate Ed. The Accelerate Ed LMS supports coursework that is aligned, edited and taught by Elementary certified Pocono Mountain School District teachers. The District's cyber program implemented the BASE social-emotional online learning platform during the 2021 – 2022 school year. The BASE platform allows for staff to assign content specific to areas of concern for individual students. As the work is completed, staff view answers provided by students to identify any potential for danger to students and collaborate with students who utilize the BASE online platform. The continued partnerships with these programs have afforded the District the opportunity to retain and service students who may have otherwise left the District for cyber charter options.

Instructional Program

The District's instructional program includes an elementary program for grades kindergarten through sixth and a secondary program for grades seventh through twelfth. The elementary program is offered in five elementary centers consisting of various grade configurations, as outlined in the chart that follows. The secondary program includes grades seventh and eighth being offered at two schools and grades ninth through twelfth being offered at two schools. Pocono Mountain School District Cyber Program is offered for grades kindergarten through twelfth. In addition, credit recovery programs for seniors are offered, as well as an alternative to retention programs for junior high school students.

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The following principals were entrusted with the responsibility for administration and instructional leadership of the individual District schools for the 2022 – 2023 school year:

Building	Grade	Administrator
Clear Run Elementary Center	K – 2	Ms. Heidi Donohue Dr. Jessica Loverdi
Clear Run Intermediate School	3 – 6	Ms. Amy Haynes
Swiftwater Elementary Center	K – 3	Dr. Krislin Ofalt Ms. Karen Doughton
Swiftwater Intermediate School	4 – 6	Ms. Kristine Kunsman
Tobyhanna Elementary Center	K – 6	Dr. Anastasia D'Angelo
East Junior High School	7 – 8	Dr. Kathleen Fanelli Dr. Eric Vogt
West Junior High School	7 – 8	Dr. Ann Marie Vaughn
East High School	9 – 12	Ms. Tammy Toleno
West High School	9 – 12	Mr. Michael Jones

Core Foundations Standards

Elementary Education

- ✓ Arts and Humanities
- ✓ Career Education and Work
- ✓ Civics and Government
- ✓ Core Standards: English Language Arts
- ✓ Core Standards: Literacy in History/Social Studies, Science and Technical Subjects
- ✓ Core Standards: Mathematics
- ✓ Economics
- ✓ Environment and Ecology
- ✓ Family and Consumer Sciences
- ✓ Geography
- ✓ Health, Safety and Physical Education
- ✓ History
- ✓ Science, Technology and Engineering Education
- ✓ Alternate Academic Content Standards for Math
- ✓ Alternate Academic Content Standards for Reading
- ✓ American School Counselor Association for Students
- ✓ Early Childhood Education
- ✓ English Language Proficiency
- ✓ Interpersonal Skills
- ✓ School Climate

Secondary Education

- ✓ Arts and Humanities
- ✓ Career Education and Work
- ✓ Civics and Government
- ✓ Core Standards: English Language Arts
- ✓ Core Standards: Literacy in History/Social Studies, Science and Technical Subjects
- ✓ Core Standards: Mathematics
- ✓ Economics
- ✓ Environment and Ecology
- ✓ Family and Consumer Sciences
- ✓ Geography
- ✓ Health, Safety and Physical Education
- ✓ History
- ✓ Science, Technology and Engineering Education
- ✓ Alternate Academic Content Standards for Math
- ✓ Alternate Academic Content Standards for Reading
- ✓ American School Counselor Association for Students
- ✓ English Language Proficiency
- ✓ Interpersonal Skills
- ✓ School Climate
- ✓ World Language

Curriculum Planned Instruction

Curriculum Characteristics:

- ✓ Objectives of planned courses, instructional units or interdisciplinary studies to be achieved by all students are identified for each subject area.
- ✓ Content, including materials and activities and estimated instructional time to be devoted to achieving the academic standards are identified.
- ✓ The relationship between the objectives of a planned course, instructional unit or interdisciplinary studies and academic standards are identified.
- ✓ Procedures for measurement of mastery of the objectives of a planned course, instructional unit or interdisciplinary studies are identified.

Processes Used to Ensure Accomplishment:

- ✓ Time dedicated to instruction exceeds state minimum requirements.
- ✓ Established cycle to review and revise curriculum.
- ✓ District professional development committee recommendations for curriculum staff development.
- ✓ Dedicated time for ongoing curriculum review and revision.
- ✓ Implementation of the PDE adopted Teacher Effectiveness Tool.
- ✓ Established data analysis teams to continually review student assessment data.

Responsiveness to Students Needs and Instructional Practices:

- ✓ Structured and flexible grouping practices used to meet student needs.
- ✓ Flexible instructional time or other schedule-related practices used to meet student needs.
- ✓ Differentiated instruction used to meet student needs.

Tutoring Program

In conjunction with state regulations, the District provides tutoring programs designed to remediate and enrich learning for students. The purpose of after-school tutoring programs is to provide additional instructional time and targeted interventions to significantly improve student academic achievement and close the achievement gap. Intensive, individualized instruction in concepts and skills associated with core subjects is provided to students who score below proficient on standardized assessments and/or perform below grade level on classroom-based assessments, with particular attention given to subgroups. Tutoring sessions are offered in small group settings. Program materials and pedagogy are aligned with school day instruction and initiatives, Pennsylvania Core Standards and PDE Standards Aligned System.

District Technology Program

The District continues to increase available access to resources that guide students toward being proficient Twenty-First Century users. The District provides instructional staff with access to up to date dedicated laptop computers, Google Chromebook allotments, audio/video classroom-based technology to assist in instructional delivery, District approved instructional software, and access to a high-speed network with robust internet access. These resources afford teachers the ability to perform classroom administrative tasks such as grading, attendance, managing electronic communications and instructional planning along with the tools to enhance their daily instruction and student experience.

Furthermore, all teachers and students have access to wireless Chromebooks, computer labs and additional workstations in each instructional area. All students have a Chromebook available for their use. The District has completed the roll out of a 1:1 program for all students and continues to update and furnish classrooms with digital teaching tools, such as video projectors, audio systems, assistive technology where required and interactive presentation boards. Various funding sources, including federal funds, allow the District the ability to continue to increase the number of installations.

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The 2022 – 2023 school year continued to support virtual learning options for students. The District continues to maintain and improve upon the continuous cycle of upgrade for all regular and special education teacher laptops. This cycle was developed to eliminate the potential for aged devices being in rotation too long. The District continued using many digital resources to support the virtual and in-person instructional models during the 2022 – 2023 school year.

Ongoing investments continued to be made to integrate and extend remote learning tools which became integral during the pandemic. These tools, such as Kami, Screencastify, Google Classroom, Pear Deck, Zoom, and Google Meet allow the District to maintain a high level of connection between the schools, students and community. As the District began the rollout of its 1:1 Chromebook initiative, a high level of funding has continued to be redirected to support this new learning model both in and out of the physical classroom. Additional investments were made to maintain licensing, expand training for instructional staff, redirect physical devices and maintain the normal updates and enhancements.

The PowerSchool system will further the vital role in the management of student data and access to instructional data. The enhanced tools provide staff with an improved electronic gradebook, a newly integrated Individualized Education Program application, and state/local assessment data warehouse.

The District continues to investigate increases in internet bandwidth and network infrastructure upgrades through the E-Rate program and other federal funding resources.

Special Education

The District is committed to setting high standards for all students receiving Special Education supports and services. Special Education supports and services in the District include a full continuum of services and are in compliance with federal and state laws. Every student in the District is provided an educational program that fosters independence and success to transition successfully to post-secondary education or the workforce. Students are provided access to the general education curriculum with specially designed instruction or an alternative curriculum/program will be provided, if and when appropriate, based on the student's individual strengths and needs. Special education supports and services are provided to approximately twenty-three percent of the total school population of students.

Gifted Education

The District is committed to providing quality gifted education support and services, which encompass the following objectives: expansion of academic attainments and intellectual skills; stimulation of intellectual curiosity, independence and responsibility; development of originality and creativity; development of a positive attitude toward self and others; and development of desirable social and leadership skills. Students identified as Mentally Gifted, based on the results and recommendations of the Multi-Disciplinary Gifted Evaluation, will be provided an array of academically challenging courses as outlined in the Gifted Individualized Education Program. Further provisions for individual enrichment and/or acceleration will be provided based on the student's individual strengths and needs, such as college level courses and/or independent study. Gifted education supports and services are provided to approximately three percent of the total school population of students.

Vocational/Technical Program

Monroe Career and Technology Institute is an extension of the four school districts of Monroe County and provides tuition-free career and technical education for secondary students. Students in grades 10 – 12 attend a half-day at MCTI and a half-day at their sending high school. MCTI offers a full-day program for 9th grade students.

MCTI offers twenty-five Pennsylvania Department of Education (PDE) approved programs that articulate a secondary career and technical education to a postsecondary degree, diploma, or certificate program. Programs are divided into the following Career Clusters: Transportation, Construction, Engineering Technology, Communications and Service. These programs are centered on careers that have been identified as high priority and/or high wage occupations.

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An MCTI education provides students with more opportunities to learn practical skills using state-of-the-art equipment, develop leadership abilities, secure industry credentials, and earn college credits all while gaining real-world experiences. Approximately 398 students participated in MCTI education programs during the past year.

Co-Curricular Program

The District offers students numerous programs, activities and opportunities to excel both inside and outside of the classroom. Our schools focus on the whole child concept with related arts available to students in all grades each year. Activities and clubs are offered at all levels to all grades throughout the District. Through the Pennsylvania Interscholastic Athletic Association sports and numerous intramural opportunities, the District offers student athletes the opportunity to compete in different sports on over one hundred teams from grades seven to twelve on the East and West campuses. The District also fields award winning academic, band, chorus, robotics, speech and debate, chess and sports teams.

Students also have the opportunity to be involved in over ninety District-wide co-curricular programs. Several of these programs and achievements worthy of noting include:

Aavidum

Aavidum is an organization that empowers youth to shatter the silence surrounding depression, suicide, and other issues facing teens. The word Aavidum, which means "I've got your back," was created by students after a classmate committed suicide. Aavidum inspires schools and communities to adopt cultures of care and advocacy, encouraging all members to have their friends' backs. Aavidum exists in all secondary schools within the District.

Envirothon

Teams from the District's elementary and secondary schools compete annually in the county Envirothon competition earning top awards in this hands-on environmental problem-solving competition. Participating teams complete training and testing in five natural resource categories: soils/land use, aquatic ecology, forestry, wildlife and current environmental issues.

First In Math

First In Math provides students with online practice reinforcing a range of proficiencies, from addition to complex algebra in grades one through six. Setting and achieving goals, as well as a friendly competition component, keeps students energized to sustain accelerated effort over time. First In Math helps students become better critical thinkers.

Future Business Leaders of America ("FBLA")

FBLA is the high school division of Future Business Leaders of America – Phi Beta Lambda, Inc. FBLA helps high school students prepare for careers in business through academic competitions, leadership development and education programs. Student participants from both high schools have done extremely well in the local, state and national academic competitions.

Herren Project

Herren Project is a national nonprofit organization providing free resources and support for the treatment, recovery and prevention of substance use disorder. Participating students are encouraged to make healthy choices, develop coping and decision-making skills, empower leadership, stress management and self-care in a positive way while remaining substance free. Programs exist in all secondary schools.

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K'Nex STEM Design Challenge

Through Colonial Intermediate Unit 20, an annual STEM K'Nex Design Challenge is hosted in Monroe County in the spring. Students in grades four through eight collaborate to develop a new STEM project based on new, specific guidelines each year. Creativity and problem solving are critical in this competition.

MathCounts

MathCounts is a nationwide middle school competitive mathematics program where students solve unique and challenging math problems. Students practiced and competed in the MathCounts Competition and excelled with the coaching of the District's experienced teachers.

Mock Trial

Mock Trial is a trial type experience based on the American judicial system. Theories or themes are presented for teams to prepare for their mock trial. Students act as lawyers and witnesses during the event. They participate against other teams using the same theories or themes presented to them ahead of time. This experience helps students build knowledge of the law, critical thinking, questioning techniques and oral advocacy skills.

National Honor Societies

National Honor Societies are groups of students who must exemplify and maintain high standards in areas such as character, leadership and service. Each society has a set of criteria that must be earned and maintained for membership to their respective group according to National and/or Chapter guidelines and regulations.

Odyssey of the Mind

The Odyssey of the Mind program is available District-wide where teams from each school compete in the regional creative problem-solving competition in the hopes of earning a place at the state competition and eventually the world finals. District teams have excelled at regional, state and world competitions. Three teams showcased their skills and talents at the World Finals held at Michigan State University in East Lansing, Michigan.

Pennsylvania Junior Academy of Science

Annually students from the District's two high schools and two junior high schools develop science research projects, analyze data and present their projects and finding at the regional and state competitions. Pocono Mountain's students have been highly competitive at both competitions with students earning full-scholarships for college, and numerous perfect scores and other awards for their projects.

Scholastic Scrimmage

Scholastic Scrimmage is an academic competition between high school teams. This high school academic quiz show challenges top students from the Eastern Pennsylvania Conference about all academic disciplines. Both District teams have received top awards for their performances in these academic competitions.

Speech and Debate

Speech and Debate is a group that practices a series of speeches for and against a resolution. A cross-examination also occurs. The winner of the event is chosen by a judge who listens and considers the arguments presented. It is a combination of public speaking, acting and arguing all in one competition.

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2023 – 2024 General Fund Budget

The District adopted a balanced 2023 – 2024 budget of \$239,135,000 which included a Fund Balance Appropriation in the amount of \$ 2,000,000 as Other Financing Sources. The 2023 – 2024 General Fund Budget is summarized below:

Revenues and Other Financing Sources

Local Sources	\$151,761,772
State Sources	77,572,332
Federal Sources	7,800,896
Other Financing Sources	<u>2,000,000</u>
Total Revenues and Other Financing Sources	<u>\$239,135,000</u>

Expenditures and Other Financing Uses

Salaries and Wages	\$ 92,343,473
Employee Benefits	61,227,058
Professional and Technical Services	16,148,775
Purchased Property Services	1,758,836
Other Purchased Services	34,018,673
General Supplies	9,362,059
Dues, Fees, Competitions, Tournaments and Tax Rebates	1,668,116
Capital Outlay and Equipment	949,000
Debt Service	
Interest	3,706,430
Principal	14,847,580
Refunds of Prior Year Receipts	150,000
Transfers to Other Funds	2,000,000
Budgetary Reserve	<u>955,000</u>
Total Expenditures and Other Financing Uses	<u>\$239,135,000</u>

Tax Rebate Programs

The District continues to offer a property tax rebate program that mirrors the current state program. Realizing the financial burdens placed upon fixed income taxpayers, the Board adopted a resolution to enhance its current Property Tax Rebate Program by providing qualifying taxpayers a school property tax rebate that is in addition to the current state property tax rebate program.

The Volunteers in Education ("**VIE**") Program was created in 2004 to provide instructional support and assistance to students and teachers by utilizing community volunteers. The duties of a volunteer may include, but are not limited to working one-on-one with a student or with small groups of students who need remedial help in academic subjects to reinforce basic skills. Volunteers can also help non-English speaking students increase their skills in understanding, speaking, reading and writing English. Qualifying senior citizens may earn a refund of their school taxes up to \$1,000 for their volunteer services at the junior high or high school level. The program is open to residents of the District who are age sixty or older and who pay school property taxes to the District. The VIE Program is also open to residents who would like to volunteer, even if they do not meet the criteria for receiving a refund.

Debt Service

The District continues to monitor debt service obligations since refinancing higher interest rate debt and realizing significant savings from several refinancing transactions. Although the District has refunded general obligation debt at relatively low interest rates, it will continue to look for possible refinancing opportunities.

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Major Initiatives

The District focuses efforts and resources on a variety of initiatives that support the achievement of established annual organization goals, while adhering to state and federal mandates associated with the operation of a public school system.

Employee Benefits

- ✓ Maintained sufficient cash reserves to fund workers' compensation long-term actuarial liabilities.
- ✓ Maintained cash reserves to fund unanticipated future medical claims.
- ✓ Continued funding for employer retirement contributions.

Capital Outlay and Capital Assets

- ✓ Continued investments in the areas of heating, ventilation, and air conditioning equipment.
- ✓ Continued funding targeted towards technology, security and communication infrastructure and equipment to support the mission of the District.
- ✓ Continued reinvestment and replacement of aging vehicles and equipment.
- ✓ Continued appropriations for future capital improvement projects.

Accounting System and Budgetary Control

All governmental funds utilize the modified accrual basis of accounting with revenue being recorded when both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized when the related fund liability is incurred except for:

- ✓ Disbursements for inventory type items, which are expenditures at the time of purchase.
- ✓ Principal and interest on general long-term debt which is recognized when due.

Financial statements for the Proprietary Funds are maintained on the accrual basis of accounting with revenue recognized when earned and expenses recorded when incurred.

In developing and evaluating the District's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

- ✓ Safeguarding of assets against loss from unauthorized use or disposition.
- ✓ Reliability of financial records for preparing financial statements.
- ✓ Maintaining accountability for assets.

The concept of reasonable assurance recognizes that cost and benefits require estimates and judgments by management.

All internal accounting control evaluations occur within the above framework. We believe the District's internal accounting controls:

- ✓ Adequately safeguard assets.
- ✓ Provide reasonable assurance of proper recording of financial transactions.
- ✓ Maintain accountability for assets.

**To the Board of School Directors and
Citizens of the Pocono Mountain School District
January 26, 2024**

The District maintains budgetary controls to ensure compliance with legal provisions incorporated within the annual appropriated budget. The annual budget is adopted by the School Board by June 30th of each year.

The Business Department maintains budgetary control at the major expenditure classification through monitoring and review. Appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

Significant Impact on This Year's Financial Statements

The 2022 – 2023 general operating budget included an assignment of fund balance in the amount of \$6,575,000 to fill in the gap between projected revenues and anticipated expenditures. The year-end results indicated no usage of the assigned fund balance and also provided a positive variance of \$8,094,960.

The positive variance was attributed to several factors including real estate transfer taxes collected exceeding budget projections, as well as earned income taxes and interest on investments being realized well over projections.

A positive variance occurred despite a budgeted \$2,500,000 transfer from the Internal Service Fund to the General Fund not occurring during the year and transfers to the Capital Projects Fund and the Food Service Fund of \$1,313,036 that was not appropriated within the budget.

Cost limiting measures contained throughout the fiscal year included issuing requests for proposals, bidding out supplies and equipment and reviewing and releasing budgeted funds for purchases deemed necessary.

The utilization of federal funds for operating and capital expenditures was consistent throughout the year and will continue in the upcoming fiscal year.

Long Term Financial Planning

Budget appropriations are recommended for the replacement of security, technology and District-wide equipment and vehicles. These areas are an integral component of the annual operating budget. Cost benefit analysis has determined that the replacement of these items will be less costly than their annual repair and maintenance upkeep. Additional factors include warranties, functionality, reimbursement and safety.

Funding for District-wide capital improvements and infrastructure is absolutely necessary in order to preserve District assets and ensure they are well-maintained. Key areas of energy efficiency upgrades in heating, ventilation and air conditioning equipment continue to be a priority. It is imperative the District continues to provide the financial resources needed to properly maintain its facilities in order to meet the educational needs of future generations.

To continue to provide a sound capital improvement and infrastructure plan, the District will provide additional funding appropriations, when available, to a Capital Reserve Fund on an annual basis. The annual funding of a reserve fund ensures the District's ability to fund projects without borrowing funds.

As the result of cost reduction measures in handling day-to-day operations, the District continues to maintain funds on deposit to offset the long-term costs associated with workers compensation and retain the necessary reserve funds to assist in offsetting the actuarial and projected liability costs.

Based upon the financial results that occurred during fiscal year 2022 – 2023, the District continues to maintain reserve funds at year end to help offset medical cost increases and spikes that may occur in the subsequent fiscal year.

**To the Board of School Directors and
Citizens of the Pocono Mountain School District
January 26, 2024**

Long Term Goals to be addressed include:

- ✓ Increase and maintain the reserve for future medical costs.
- ✓ Continue annual appropriations for capital projects.
- ✓ Monitor the workers compensation long-term liability and ensure it is fully funded.
- ✓ Evaluate potential debt service refinancing opportunities.
- ✓ Review cost reduction strategies and funding opportunities for compensated absences and other post-employment benefits.

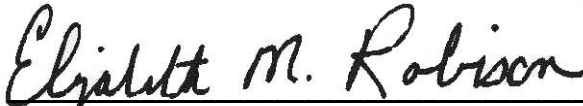
Independent Audit


The District engages an independent certified public accounting firm to audit the District's annual financial statements. The auditor's report of our certified public accountants, BBD, LLP appears in the Financial Section of this ACFR and complies with applicable guidelines.

Acknowledgements

The preparation of the Annual Comprehensive Financial Report would not have been possible without the dedicated service of the Business Department staff. Each and every member is to be recognized and given sincere appreciation for the contributions made in the preparation of this report. Without the leadership and support of the Board of School Directors and Central Administration, preparation of this report would not have been possible.

Sincerely,


Elizabeth M. Robison, Ph.D.


Joseph P. Colozza, CPA, CGFM

POCONO MOUNTAIN SCHOOL DISTRICT

PRINCIPAL OFFICIALS

Board of School Directors

Marion Pyzik	President
Nathan Strunk	Vice-President
Ronnie Byrd	Member
Christina Grape-Garvey	Member
Rusty Johnson	Member
Jacquelyn L. Leonard	Member
Anna Lopez	Member
Albert Rinehimer	Member
Stephen Watto	Member
Joseph P. Colozza, CPA	Board Secretary ⁽¹⁾
Ann Marie Ohmnacht	Board Treasurer ⁽¹⁾

⁽¹⁾ Non-Voting

Central Administration

Elizabeth M. Robison, Ph.D.	Superintendent
Joseph P. Colozza, CPA	Chief Financial Officer
Catherine Sweeney, Ph.D.	Assistant Superintendent for Curriculum & Instruction
Mark Wade, Ph.D.	Assistant Superintendent for Special Education
Courtney Burrus	Executive Director for Human Resources

Executive Staff

Wendy Frable	Director of Public Relations & Compliance Services
Ann Marie Ohmnacht	Controller
Stephen Spengler, Ed.D.	Director of Instructional Technology
Jeremy Sawicki, Ed.D.	Director of Technology & School Safety Services
Daniel Murgia	Supervisor of Custodial Services
Jody Simchak	Supervisor of Environmental Services
Ryan Kresge	Supervisor of Grounds Services
Glenn Iversen	Supervisor of Maintenance Services
Vicky Schuch	Supervisor of Procurement Services

Directors of Curriculum, Instruction, Cyber and Federal Programs

Beth Delay, Ed.D.	Health/Physical Education, Guidance & Nursing
Stacy Kulics	Reading & English Language Arts
Amy Swingle	Mathematics & Science
Amy Buffington	Social Studies & Humanities
Nora Wandalowski	Cyber Program of Studies

Supervisors

Ashley Dickinson	Special Education
Marsha Kloss, Ed.D.	Special Education
Jonathan Reifer	Special Education
Lynne Star	Special Education

POCONO MOUNTAIN SCHOOL DISTRICT

PRINCIPAL OFFICIALS (CONTINUED)

Administration

Pocono Mountain East High School

Tammy Toleno	Principal
Jamie Marra	Assistant Principal
John Richards	Assistant Principal
Brian Williams	Assistant Principal

Pocono Mountain West High School

Michael Jones	Principal
Christopher Albi	Assistant Principal
Michele Connors	Assistant Principal
Brenda Fladger	Assistant Principal

Pocono Mountain East Junior High School

Kathleen Fanelli, Ph.D.	Principal
Eric Vogt, Ed.D.	Principal

Pocono Mountain West Junior High School

Ann Marie Vaughn, Ed.D.	Principal
Aliya Grindle	Assistant Principal

Clear Run Elementary Center

Heidi Donohue	Principal
Jessica Loverdi, Ed.D.	Principal

Clear Run Intermediate School

Amy Haynes	Principal
Angela Morrison	Assistant Principal
Jacklyn Bewick	Assistant Principal

Swiftwater Elementary Center

Krislin Ofalt, Ed.D.	Principal
Karen Doughton	Principal

Swiftwater Intermediate School

Kristine Kunsman	Principal
Daniel Higgins	Assistant Principal

Tobyhanna Elementary Center

Anastasia D'Angelo, Ed.D.	Principal
John Kevra, Ed.D.	Assistant Principal

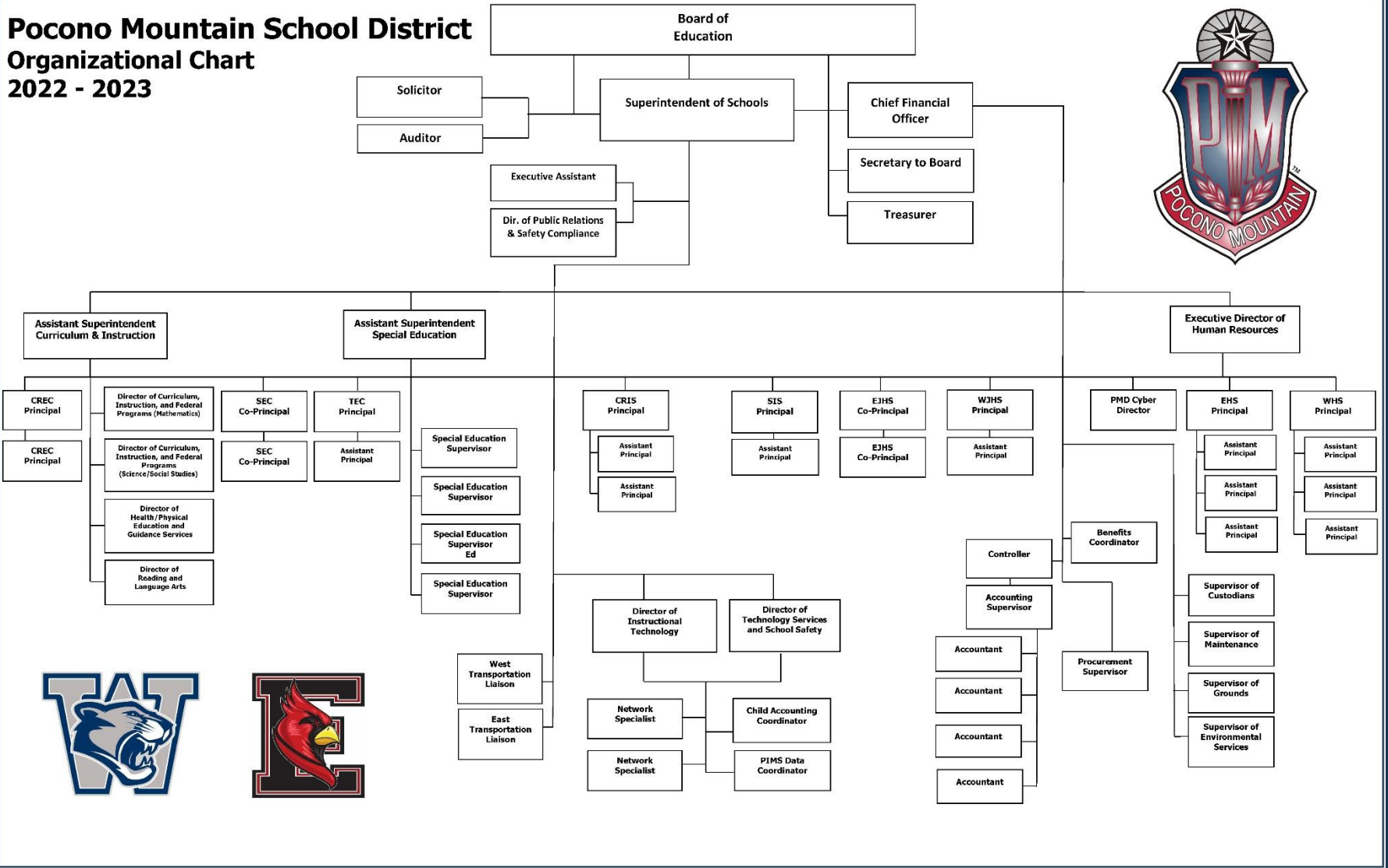
Solicitor

King, Spry, Herman, Freund & Faul, LLC	Bethlehem, Pennsylvania
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Independent Auditor

BBD, LLP	Philadelphia, Pennsylvania
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Pocono Mountain School District Organizational Chart 2022 - 2023





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Pocono Mountain School District
Pennsylvania**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO



**The Certificate of Excellence in Financial Reporting
is presented to**

Pocono Mountain School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison', written over a horizontal line.

**John W. Hutchison
President**

A handwritten signature in black ink, reading 'Siobhán McMahon', written over a horizontal line.

**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**