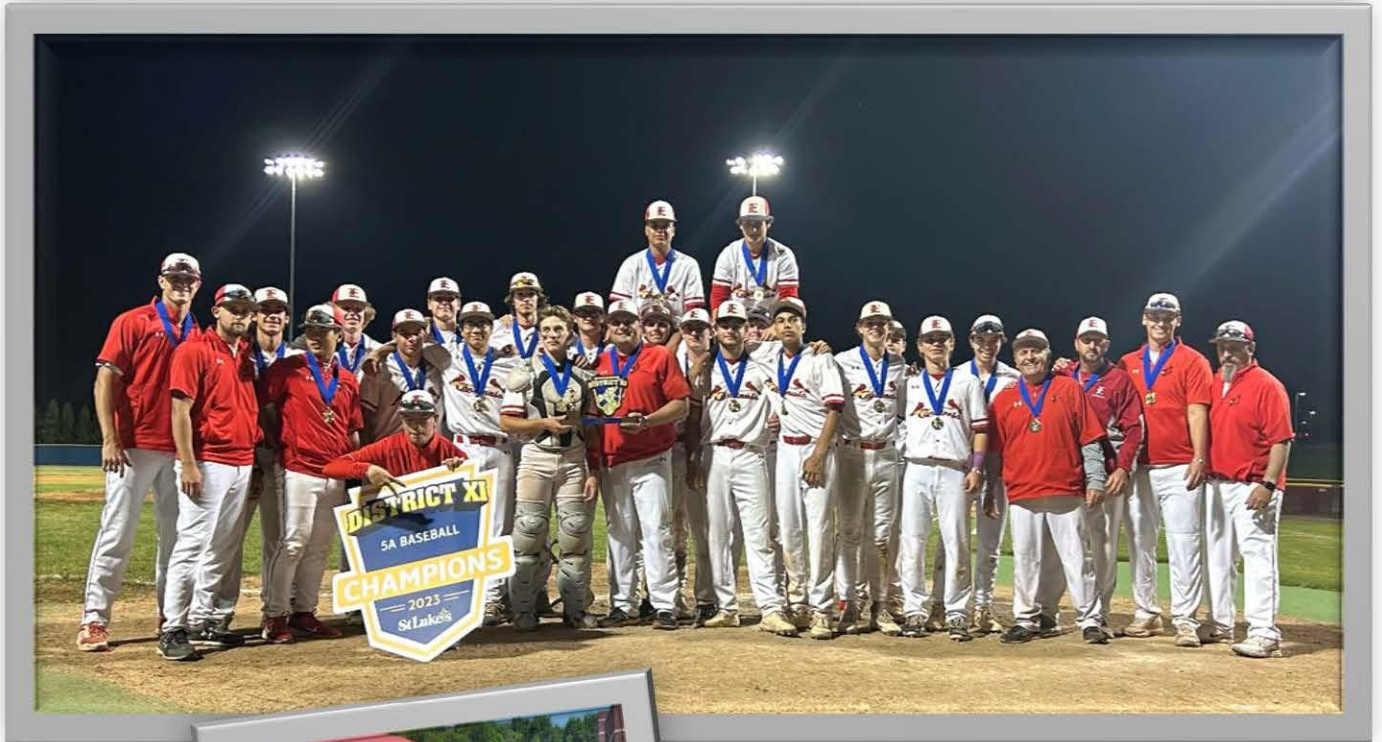


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## **STATISTICAL SECTION**

### ***POCONO MOUNTAIN SCHOOL DISTRICT***



### **Our Mission:**

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

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# POCONO MOUNTAIN SCHOOL DISTRICT

## **STATISTICAL SECTION**

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This section presents detailed information as a context for understanding the information contained within the financial statements, note disclosures and required supplementary information and provides the reader an overall picture of the District's overall financial health.

### **Contents**

#### **Financial Trends**

These schedules contain trend information to help the reader understand changes in the District's financial performance and position over time.

- Net Position (Deficit) by Component
- Changes in Net Position (Deficit)
- Fund Balances of Governmental Funds
- Changes in Governmental Fund Balances

#### **Revenue Capacity**

These schedules contain information to help the reader assess the District's most significant local revenue source—property taxes.

- Assessed Value by Land Use
- Assessed Value and Market Value of Taxable Property
- Property Tax Rates – All Overlapping Governments
- Principal Taxpayers
- Property Tax Levies and Collections

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

- Ratios of Outstanding Debt by Type
- Ratios of Total Debt Outstanding
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Limit and Remaining Borrowing Capacity

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

- Principal Employers in Monroe County
- Demographic and Economic Statistics
- Full-Time Equivalent Employees by Function

# POCONO MOUNTAIN SCHOOL DISTRICT

## STATISTICAL SECTION

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### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

- Expenditures by Function – General Fund
- Cost per Student by Function – General Fund
- District Facilities Information
- Low Income Enrollment
- Student/Teacher Ratio
- Teacher Information by Degree
- Teacher Salary Information
- Bank Deposit Information
- General Fund Revenues by Source
- General Fund Expenditures by Function
- Cash Flow Analysis
- Earned Income, Real Estate Transfer and Property Tax Collections
- Schedule of Millage Rates Monroe County School Districts (*In Mills*)
- Monroe County – State Taxable Income Statistics
- Pocono Mountain School District – State Taxable Income Statistics
- Comparisons – State Taxable Income Statistics
- Enrollment History by Instruction Level
- Teacher Salary Schedule I
- Teacher Salary Schedule II
- Cohort Graduation Rate (Four Year)

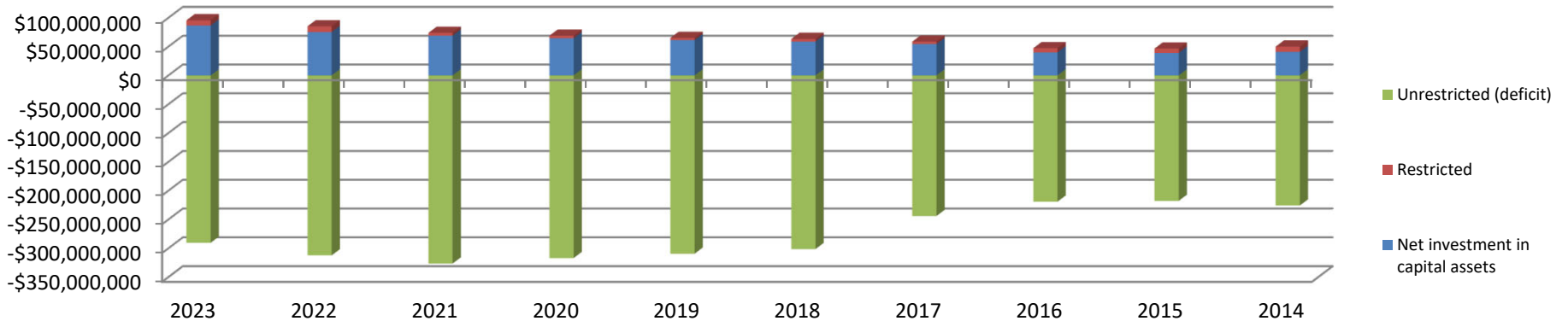
# POCONO MOUNTAIN SCHOOL DISTRICT

## NET POSITION (DEFICIT) BY COMPONENT - UNAUDITED

Last ten fiscal years ending June 30,  
Accrual basis of accounting

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Governmental activities</b>										
Net investment in capital assets	\$ 86,694,055	\$ 75,209,744	\$ 68,953,038	\$ 64,442,983	\$ 61,161,346	\$ 58,676,080	\$ 54,377,300	\$ 39,977,157	\$ 38,930,078	\$ 40,893,379
Restricted	9,041,210	9,942,619	4,715,445	4,280,283	3,769,296	4,572,795	4,215,237	7,178,821	7,514,902	8,977,459
Unrestricted (deficit)	(292,281,491)	(313,954,349)	(327,294,741)	(318,375,269)	(311,161,379)	(303,111,363)	(245,663,065)	(220,626,331)	(218,923,524)	(226,722,820)
<b>Total governmental activities net position (deficit)</b>	<b>\$ (196,546,226)</b>	<b>\$ (228,801,986)</b>	<b>\$ (253,626,258)</b>	<b>\$ (249,652,003)</b>	<b>\$ (246,230,737)</b>	<b>\$ (239,862,488)</b>	<b>\$ (187,070,528)</b>	<b>\$ (173,470,353)</b>	<b>\$ (172,478,544)</b>	<b>\$ (176,851,982)</b>
<b>Business-type activities</b>										
Investment in capital assets	\$ 87,075	\$ 114,509	\$ 211,630	\$ 279,587	\$ 220,445	\$ 187,664	\$ 125,300	\$ 109,701	\$ 173,453	\$ 160,663
Unrestricted	2,190,182	1,959,483	1,145,061	1,703,278	2,050,978	2,052,521	2,008,889	1,828,202	1,499,749	1,296,191
<b>Total business-type activities net position</b>	<b>\$ 2,277,257</b>	<b>\$ 2,073,992</b>	<b>\$ 1,356,691</b>	<b>\$ 1,982,865</b>	<b>\$ 2,271,423</b>	<b>\$ 2,240,185</b>	<b>\$ 2,134,189</b>	<b>\$ 1,937,903</b>	<b>\$ 1,673,202</b>	<b>\$ 1,456,854</b>
<b>Primary Government</b>										
Net investment in capital assets	\$ 86,781,130	\$ 75,324,253	\$ 69,164,668	\$ 64,722,570	\$ 61,381,791	\$ 58,863,744	\$ 54,502,600	\$ 40,086,858	\$ 39,103,531	\$ 41,054,042
Restricted	9,041,210	9,942,619	4,715,445	4,280,283	3,769,296	4,572,795	4,215,237	7,178,821	7,514,902	8,977,459
Unrestricted (deficit)	(290,091,309)	(311,994,866)	(326,149,680)	(316,671,991)	(309,110,401)	(301,058,842)	(243,654,176)	(218,798,129)	(217,423,775)	(225,426,629)
<b>Total primary government net position (deficit)</b>	<b>\$ (194,268,969)</b>	<b>\$ (226,727,994)</b>	<b>\$ (252,269,567)</b>	<b>\$ (247,669,138)</b>	<b>\$ (243,959,314)</b>	<b>\$ (237,622,303)</b>	<b>\$ (184,936,339)</b>	<b>\$ (171,532,450)</b>	<b>\$ (170,805,342)</b>	<b>\$ (175,395,128)</b>

## Government-Wide Activities Net Position by Component



Source: Pocono Mountain School District Statement of Net Position

# POCONO MOUNTAIN SCHOOL DISTRICT

## CHANGES IN NET POSITION (DEFICIT) - GOVERNMENTAL ACTIVITIES - UNAUDITED

Last ten fiscal years ending June 30,  
Accrual basis of accounting

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Governmental Activities</b>										
Program revenues										
Charges for services	\$ 422,256	\$ 360,150	\$ 883,879	\$ 521,505	\$ 1,281,303	\$ 416,556	\$ 307,538	\$ 235,459	\$ 146,124	\$ 92,044
Operating grants and contributions										
Instruction	39,054,772	34,589,161	32,404,721	27,391,185	26,986,088	25,173,763	24,772,243	22,184,063	20,331,345	17,779,394
Instructional student support services	2,292,447	2,524,592	2,176,702	2,208,555	2,134,418	2,027,376	1,816,472	1,516,088	1,385,733	1,220,677
Administrative and financial support services	1,671,079	1,581,603	1,608,468	1,612,416	1,597,126	1,510,099	1,365,749	1,229,240	1,038,941	731,602
Operation and maintenance of plant services	3,014,001	1,892,596	1,924,482	1,782,699	1,883,650	1,740,435	1,742,509	1,585,207	1,190,350	581,138
Pupil transportation	4,505,156	3,153,323	2,850,047	3,913,214	4,421,913	3,910,631	3,702,667	3,384,780	3,543,336	4,327,493
Student activities	426,168	367,699	329,277	462,848	440,327	406,552	558,772	365,370	192,444	151,275
Interest on long-term debt	1,191,022	1,137,344	1,144,298	1,089,295	1,064,550	1,078,514	1,645,357	1,070,398	1,086,614	1,134,892
Capital grants and contributions	<u>3,099,077</u>	<u>3,132,966</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total program revenues</b>	<u>55,675,978</u>	<u>48,739,434</u>	<u>43,371,874</u>	<u>38,981,717</u>	<u>39,809,375</u>	<u>36,263,926</u>	<u>35,911,307</u>	<u>31,570,605</u>	<u>28,914,887</u>	<u>26,018,515</u>
Program expenses										
Instruction	126,450,471	122,362,395	140,590,902	139,355,838	139,788,518	142,835,287	141,307,710	127,399,011	120,864,380	109,559,746
Instructional student support services	20,666,195	19,810,496	21,228,919	22,140,524	20,685,580	21,086,353	19,526,332	18,670,799	18,631,764	15,329,814
Administrative and financial support services	16,904,470	15,737,574	17,746,362	17,576,135	17,414,850	17,931,911	17,684,289	16,650,394	16,211,505	14,326,752
Operation and maintenance of plant services	17,593,440	17,321,238	18,793,525	16,398,849	17,947,529	18,014,640	18,118,979	17,338,023	14,270,890	15,529,105
Pupil transportation	16,241,923	16,234,672	11,222,138	12,629,729	14,924,741	15,209,511	14,873,194	14,326,156	15,121,883	12,554,371
Student activities	4,311,431	3,615,966	3,539,904	4,147,250	4,435,442	4,715,240	4,308,906	3,781,973	3,002,875	2,525,909
Community services	50,956	85,192	78,243	52,409	92,538	37,189	65,014	49,128	54,763	4,868
Interest on long-term debt	<u>4,021,467</u>	<u>4,361,866</u>	<u>4,988,470</u>	<u>5,455,725</u>	<u>5,940,730</u>	<u>6,339,660</u>	<u>6,885,559</u>	<u>8,319,888</u>	<u>9,439,964</u>	<u>9,990,520</u>
<b>Total program expenses</b>	<u>206,240,353</u>	<u>199,529,399</u>	<u>218,188,463</u>	<u>217,756,459</u>	<u>221,229,928</u>	<u>226,169,791</u>	<u>222,769,983</u>	<u>206,535,372</u>	<u>197,598,024</u>	<u>179,821,085</u>
<b>Net program expense</b>	<u>(150,564,375)</u>	<u>(150,789,965)</u>	<u>(174,816,589)</u>	<u>(178,774,742)</u>	<u>(181,420,553)</u>	<u>(189,905,865)</u>	<u>(186,858,676)</u>	<u>(174,964,767)</u>	<u>(168,683,137)</u>	<u>(153,802,570)</u>
General revenues										
Taxes										
Property taxes, net	128,826,839	127,521,063	126,223,566	131,747,433	131,777,077	131,276,623	132,082,481	134,941,034	136,207,299	143,528,066
Earned income taxes	6,848,393	6,472,462	5,716,817	5,558,844	5,661,053	5,472,165	5,453,697	5,538,634	5,002,289	5,289,240
Other taxes	3,822,726	5,309,534	3,912,341	2,092,537	1,973,869	2,483,580	2,028,280	1,657,168	1,401,424	1,585,982
Unrestricted grants and subsidies	39,718,254	36,028,762	34,704,588	34,516,608	33,675,232	33,712,857	33,060,382	31,383,375	30,171,766	30,183,260
Investment earnings	3,653,923	282,416	285,022	1,438,054	1,981,287	968,232	634,949	455,360	273,797	166,727
Transfers	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,214)</u>	<u>-</u>	<u>(1,288)</u>	<u>(2,613)</u>	<u>-</u>	<u>-</u>
<b>Total general revenues and transfers</b>	<u>182,820,135</u>	<u>175,614,237</u>	<u>170,842,334</u>	<u>175,353,476</u>	<u>175,052,304</u>	<u>173,913,457</u>	<u>173,258,501</u>	<u>173,972,958</u>	<u>173,056,575</u>	<u>180,753,275</u>
<b>Total changes in net position (deficit)</b>	<u>\$ 32,255,760</u>	<u>\$ 24,824,272</u>	<u>\$ (3,974,255)</u>	<u>\$ (3,421,266)</u>	<u>\$ (6,368,249)</u>	<u>\$ (15,992,408)</u>	<u>\$ (13,600,175)</u>	<u>\$ (991,809)</u>	<u>\$ 4,373,438</u>	<u>\$ 26,950,705</u>

Source: Pocono Mountain School District Statement of Activities

# POCONO MOUNTAIN SCHOOL DISTRICT

## CHANGES IN NET POSITION (DEFICIT) - BUSINESS-TYPE ACTIVITIES - UNAUDITED

Last ten fiscal years ending June 30,  
Accrual basis of accounting

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Business-type activities</b>										
Program revenues										
Charges for services	\$ 1,104,195	\$ 401,512	\$ 142,472	\$ 1,020,632	\$ 1,657,849	\$ 1,502,500	\$ 1,448,080	\$ 1,460,393	\$ 1,408,867	\$ 1,393,981
Operating grants and contributions										
Food service	4,678,771	5,463,153	1,767,248	3,243,800	3,884,926	3,844,923	3,781,706	3,828,220	3,532,133	3,295,393
Capital grants and contributions	41,229	12,113	22,071	4,000	-	-	-	-	-	-
Refunds of prior year expenditures	-	-	235,530	-	-	-	-	-	-	-
<b>Total program revenues</b>	<u>5,824,195</u>	<u>5,876,778</u>	<u>2,167,321</u>	<u>4,268,432</u>	<u>5,542,775</u>	<u>5,347,423</u>	<u>5,229,786</u>	<u>5,288,613</u>	<u>4,941,000</u>	<u>4,689,374</u>
Program expenses										
Food services	<u>5,743,478</u>	<u>5,163,639</u>	<u>2,797,269</u>	<u>4,577,951</u>	<u>5,558,749</u>	<u>5,259,719</u>	<u>5,043,152</u>	<u>5,030,482</u>	<u>4,724,993</u>	<u>4,516,071</u>
<b>Net program revenue (expense)</b>	<u>80,717</u>	<u>713,139</u>	<u>(629,948)</u>	<u>(309,519)</u>	<u>(15,974)</u>	<u>87,704</u>	<u>186,634</u>	<u>258,131</u>	<u>216,007</u>	<u>173,303</u>
General revenues										
Investment earnings	72,548	4,162	3,774	20,961	30,998	18,292	8,364	3,957	341	215
Transfers	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,214</u>	<u>-</u>	<u>1,288</u>	<u>2,613</u>	<u>-</u>	<u>-</u>
<b>Total general revenues and transfers</b>	<u>122,548</u>	<u>4,162</u>	<u>3,774</u>	<u>20,961</u>	<u>47,212</u>	<u>18,292</u>	<u>9,652</u>	<u>6,570</u>	<u>341</u>	<u>215</u>
<b>Total changes in net position (deficit)</b>	<u>\$ 203,265</u>	<u>\$ 717,301</u>	<u>\$ (626,174)</u>	<u>\$ (288,558)</u>	<u>\$ 31,238</u>	<u>\$ 105,996</u>	<u>\$ 196,286</u>	<u>\$ 264,701</u>	<u>\$ 216,348</u>	<u>\$ 173,518</u>

Source: Pocono Mountain School District Statement of Activities

# POCONO MOUNTAIN SCHOOL DISTRICT

## CHANGES IN NET POSITION (DEFICIT) - PRIMARY GOVERNMENT - UNAUDITED

Last ten fiscal years ending June 30,  
Accrual basis of accounting

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Primary Government</b>										
Program revenues										
Charges for services										
Governmental activities	\$ 422,256	\$ 360,150	\$ 883,879	\$ 521,505	\$ 1,281,303	\$ 416,556	\$ 307,538	\$ 235,459	\$ 146,124	\$ 92,044
Business-type activities	1,104,195	401,512	142,472	1,020,632	1,657,849	1,502,500	1,448,080	1,460,393	1,408,867	1,393,981
Operating grants and contributions										
Instruction	39,054,772	34,589,161	32,404,721	27,391,185	26,986,088	25,173,763	24,772,243	22,184,063	20,331,345	17,779,394
Instructional student support services	2,292,447	2,524,592	2,176,702	2,208,555	2,134,418	2,027,376	1,816,472	1,516,088	1,385,733	1,220,677
Administrative and financial support services	1,671,079	1,581,603	1,608,468	1,612,416	1,597,126	1,510,099	1,365,749	1,229,240	1,038,941	731,602
Operation and maintenance of plant services	3,014,001	1,892,596	1,924,482	1,782,699	1,883,650	1,740,435	1,742,509	1,585,207	1,190,350	581,138
Pupil transportation	4,505,156	3,153,323	2,850,047	3,913,214	4,421,913	3,910,631	3,702,667	3,384,780	3,543,336	4,327,493
Student activities	426,168	367,699	329,277	462,848	440,327	406,552	558,772	365,370	192,444	151,275
Community services	-	-	-	-	-	-	-	-	-	-
Food services	4,678,771	5,463,153	1,767,248	3,243,800	3,884,926	3,844,923	3,781,706	3,828,220	3,532,133	3,295,393
Interest on long-term debt	1,191,022	1,137,344	1,144,298	1,089,295	1,064,550	1,078,514	1,645,357	1,070,398	1,086,614	1,134,892
Capital grants and contributions	3,140,306	3,145,079	72,071	4,000	-	-	-	-	-	-
<b>Total program revenues</b>	<b>61,500,173</b>	<b>54,616,212</b>	<b>45,303,665</b>	<b>43,250,149</b>	<b>45,352,150</b>	<b>41,611,349</b>	<b>41,141,093</b>	<b>36,859,218</b>	<b>33,855,887</b>	<b>30,707,889</b>
Program expenses										
Instruction	126,450,471	122,362,395	140,590,902	139,355,838	139,788,518	142,835,287	141,307,710	127,399,011	120,864,380	109,559,746
Instructional student support services	20,666,195	19,810,496	21,228,919	22,140,524	20,685,580	21,086,353	19,526,332	18,670,799	18,631,764	15,329,814
Administrative and financial support services	16,904,470	15,737,574	17,746,362	17,576,135	17,414,850	17,931,911	17,684,289	16,650,394	16,211,505	14,326,752
Operation and maintenance of plant services	17,593,440	17,321,238	18,793,525	16,398,849	17,947,529	18,014,640	18,118,979	17,338,023	14,270,890	15,529,105
Pupil transportation	16,241,923	16,234,672	11,222,138	12,629,729	14,924,741	15,209,511	14,873,194	14,326,156	15,121,883	12,554,371
Student activities	4,311,431	3,615,966	3,539,904	4,147,250	4,435,442	4,715,240	4,308,906	3,781,973	3,002,875	2,525,909
Community services	50,956	85,192	78,243	52,409	92,538	37,189	65,014	49,128	54,763	4,868
Food services	5,743,478	5,163,639	2,797,269	4,577,951	5,558,749	5,259,719	5,043,152	5,030,482	4,724,993	4,516,071
Interest on long-term debt	4,021,467	4,361,866	4,988,470	5,455,725	5,940,730	6,339,660	6,885,559	8,319,888	9,439,964	9,990,520
<b>Total program expenses</b>	<b>211,983,831</b>	<b>204,693,038</b>	<b>220,985,732</b>	<b>222,334,410</b>	<b>226,788,677</b>	<b>231,429,510</b>	<b>227,813,135</b>	<b>211,565,854</b>	<b>202,323,017</b>	<b>184,337,156</b>
<b>Net program expense</b>	<b>(150,483,658)</b>	<b>(150,076,826)</b>	<b>(175,682,067)</b>	<b>(179,084,261)</b>	<b>(181,436,527)</b>	<b>(189,818,161)</b>	<b>(186,672,042)</b>	<b>(174,706,636)</b>	<b>(168,467,130)</b>	<b>(153,629,267)</b>
<b>General revenues</b>										
Taxes										
Property taxes, net	128,826,839	127,521,063	126,223,566	131,747,433	131,777,077	131,276,623	132,082,481	134,941,034	136,207,299	143,528,066
Earned income taxes	6,848,393	6,472,462	5,716,817	5,558,844	5,661,053	5,472,165	5,453,697	5,538,634	5,002,289	5,289,240
Other taxes	3,822,726	5,309,534	3,912,341	2,092,537	1,973,869	2,483,580	2,028,280	1,657,168	1,401,424	1,585,982
Unrestricted grants and subsidies	39,718,254	36,028,762	34,704,588	34,516,608	33,675,232	33,712,857	33,060,382	31,383,375	30,171,766	30,183,260
Investment earnings	3,726,471	286,578	288,796	1,459,015	2,012,285	986,524	643,313	459,317	274,138	166,942
Miscellaneous	-	-	235,530	-	-	-	-	-	-	-
<b>Total general revenues</b>	<b>182,942,683</b>	<b>175,618,399</b>	<b>171,081,638</b>	<b>175,374,437</b>	<b>175,099,516</b>	<b>173,931,749</b>	<b>173,268,153</b>	<b>173,979,528</b>	<b>173,056,916</b>	<b>180,753,490</b>
<b>Total changes in net position (deficit)</b>	<b>\$ 32,459,025</b>	<b>\$ 25,541,573</b>	<b>\$ (4,600,429)</b>	<b>\$ (3,709,824)</b>	<b>\$ (6,337,011)</b>	<b>\$ (15,886,412)</b>	<b>\$ (13,403,889)</b>	<b>\$ (727,108)</b>	<b>\$ 4,589,786</b>	<b>\$ 27,124,223</b>

Source: Pocono Mountain School District Statement of Net Activities

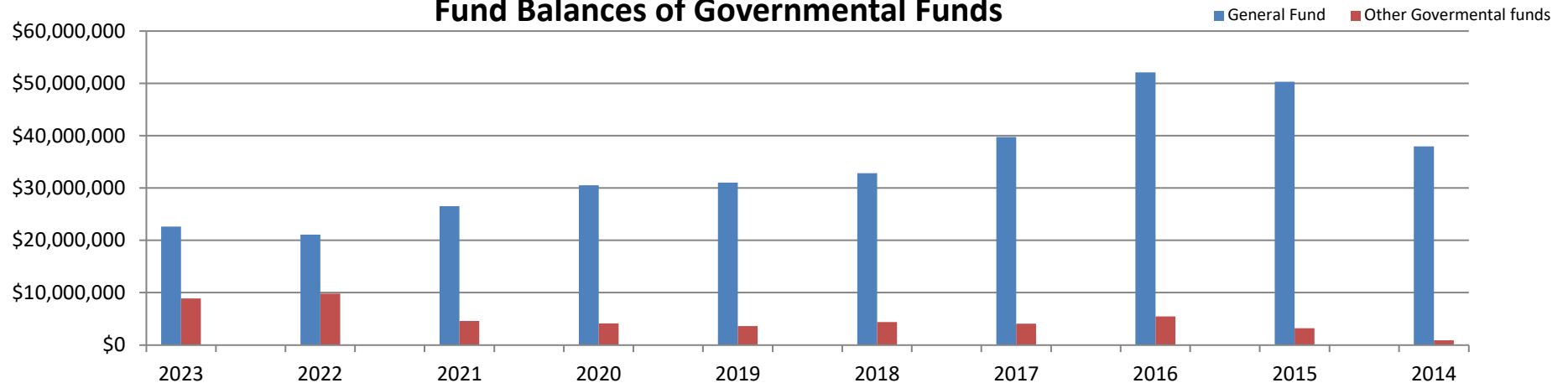
# POCONO MOUNTAIN SCHOOL DISTRICT

## FUND BALANCES OF GOVERNMENTAL FUNDS - UNAUDITED

Last ten fiscal years ending June 30,  
Modified accrual basis of accounting

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>General Fund</b>										
Nonspendable	\$ 60,804	\$ 76,189	\$ 11,244	\$ 52,776	\$ 50,087	\$ 74,729	\$ 34,936	\$ 31,214	\$ 58,210	\$ 87,156
Restricted for										
Compensatory education	165,723	133,728	133,737	138,486	178,106	194,590	160,008	-	-	-
Debt service	-	-	-	-	-	-	-	5,000,000	-	-
Employer retirement contributions	-	-	-	-	-	-	-	1,700,000	4,300,000	8,100,000
Committed	-	-	712,490	1,799,755	1,227,863	2,569,760	5,800,000	12,000,000	10,000,000	9,749,500
Assigned	2,000,000	6,575,000	6,575,000	9,000,000	5,000,000	5,800,000	9,232,949	7,397,368	4,312,814	5,039,960
Unassigned (deficit)	<u>20,409,175</u>	<u>14,330,825</u>	<u>19,092,888</u>	<u>19,559,001</u>	<u>24,565,597</u>	<u>24,172,867</u>	<u>24,507,213</u>	<u>25,960,707</u>	<u>31,631,772</u>	<u>14,990,892</u>
<b>Total general fund</b>	<u>22,635,702</u>	<u>21,115,742</u>	<u>26,525,359</u>	<u>30,550,018</u>	<u>31,021,653</u>	<u>32,811,946</u>	<u>39,735,106</u>	<u>52,089,289</u>	<u>50,302,796</u>	<u>37,967,508</u>
<b>All other governmental funds</b>										
Restricted										
Capital projects fund	<u>8,875,487</u>	<u>9,808,891</u>	<u>4,581,708</u>	<u>4,141,797</u>	<u>3,591,190</u>	<u>4,378,205</u>	<u>4,055,229</u>	<u>5,478,821</u>	<u>3,214,902</u>	<u>877,459</u>
<b>Total all other governmental funds</b>	<u>8,875,487</u>	<u>9,808,891</u>	<u>4,581,708</u>	<u>4,141,797</u>	<u>3,591,190</u>	<u>4,378,205</u>	<u>4,055,229</u>	<u>5,478,821</u>	<u>3,214,902</u>	<u>877,459</u>
<b>Total governmental funds</b>	<u>\$31,511,189</u>	<u>\$30,924,633</u>	<u>\$31,107,067</u>	<u>\$34,691,815</u>	<u>\$34,612,843</u>	<u>\$37,190,151</u>	<u>\$43,790,335</u>	<u>\$57,568,110</u>	<u>\$53,517,698</u>	<u>\$38,844,967</u>

### Fund Balances of Governmental Funds



Source: Pocono Mountain School District Governmental Funds - Balance Sheet



# POCONO MOUNTAIN SCHOOL DISTRICT

## CHANGES IN GOVERNMENTAL FUND BALANCES - UNAUDITED

Last ten fiscal years ending June 30,  
Modified accrual basis of accounting

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Revenues</b>										
Local sources	\$ 146,232,119	\$ 142,419,342	\$ 139,493,990	\$ 139,634,160	\$ 141,461,372	\$ 140,210,558	\$ 140,168,633	\$ 142,004,035	\$ 143,367,123	\$ 149,341,442
State sources	76,000,822	69,519,108	66,193,904	67,070,494	66,537,211	64,113,917	62,868,765	57,330,934	53,476,282	51,391,016
Federal sources	18,631,900	14,651,761	10,563,895	5,790,918	5,498,367	5,126,646	5,734,649	5,358,713	5,343,210	4,616,746
<b>Total Revenues</b>	<u>240,864,841</u>	<u>226,590,211</u>	<u>216,251,789</u>	<u>212,495,572</u>	<u>213,496,950</u>	<u>209,451,121</u>	<u>208,772,047</u>	<u>204,693,682</u>	<u>202,186,615</u>	<u>205,349,204</u>
<b>Expenditures</b>										
Current										
Instruction	135,371,656	132,218,515	131,359,036	124,751,206	125,661,423	124,467,756	123,364,770	114,562,853	106,496,226	102,061,845
Support services	74,647,158	75,151,592	65,913,758	64,138,912	65,240,894	66,563,064	65,823,630	63,042,316	58,748,898	55,936,932
Operation of noninstructional services	4,530,448	3,945,708	3,443,200	4,596,252	4,444,319	4,122,691	3,744,800	3,124,663	2,700,662	2,358,637
Capital outlay	7,955,091	1,589,526	546,642	1,214,023	2,081,212	2,787,255	6,674,904	6,491,515	1,642,491	2,423,970
Debt service										
Principal	15,429,763	13,690,539	13,172,204	12,752,774	12,361,459	11,348,571	11,200,288	9,044,382	9,064,225	13,234,484
Interest	4,323,656	4,883,463	5,400,864	5,825,299	6,219,675	6,639,178	7,032,849	8,013,062	9,021,330	9,972,559
Refund of prior year receipts	-	43,944	833	125,134	50,662	123,210	51,286	850,452	2,686,351	185,948
<b>Total expenditures</b>	<u>\$ 242,257,772</u>	<u>231,523,287</u>	<u>219,836,537</u>	<u>213,403,600</u>	<u>216,059,644</u>	<u>216,051,725</u>	<u>217,892,527</u>	<u>205,129,243</u>	<u>190,360,183</u>	<u>186,174,375</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,392,931)</u>	<u>(4,933,076)</u>	<u>(3,584,748)</u>	<u>(908,028)</u>	<u>(2,562,694)</u>	<u>(6,600,604)</u>	<u>(9,120,480)</u>	<u>(435,561)</u>	<u>11,826,432</u>	<u>19,174,829</u>
<b>Other financing sources (uses)</b>										
Proceeds from extended term financing	2,017,337	-	-	930,000	-	-	-	946,234	-	-
Bond premiums	-	-	-	-	-	-	4,265,322	1,906,752	1,157,006	-
Bond discounts	-	-	-	-	-	-	(514,676)	-	(283,545)	-
Issuance of debt - refunding	-	-	-	-	-	-	62,385,000	30,535,000	40,270,000	-
Payment of debt - refunding	-	-	-	-	-	-	(70,872,409)	(32,046,681)	(40,659,023)	-
Transfers in	1,263,036	5,744,926	1,087,265	2,428,108	1,841,897	2,880,240	10,231,956	3,706,464	518,500	570,500
Transfers out	(1,313,036)	(5,744,926)	(1,087,265)	(2,428,108)	(1,858,111)	(2,880,240)	(10,233,244)	(3,709,077)	(518,500)	(570,500)
Sale/Compensation for capital assets	12,150	4,750,642	-	57,000	1,600	420	80,756	3,147,281	2,361,861	62,308
<b>Total other financing sources (uses)</b>	<u>1,979,487</u>	<u>4,750,642</u>	<u>-</u>	<u>987,000</u>	<u>(14,614)</u>	<u>420</u>	<u>(4,657,295)</u>	<u>4,485,973</u>	<u>2,846,299</u>	<u>62,308</u>
<b>Net change in fund balances</b>	<u>\$ 586,556</u>	<u>\$ (182,434)</u>	<u>\$ (3,584,748)</u>	<u>\$ 78,972</u>	<u>\$ (2,577,308)</u>	<u>\$ (6,600,184)</u>	<u>\$ (13,777,775)</u>	<u>\$ 4,050,412</u>	<u>\$ 14,672,731</u>	<u>\$ 19,237,137</u>

Debt service as a percentage of noncapital expenditures 8.56% 8.23% 8.61% 8.89% 8.75% 8.58% 8.82% 8.75% 9.72% 12.79%

Debt service as a percentage of total expenditures 8.15% 8.02% 8.45% 8.71% 8.60% 8.33% 8.37% 8.32% 9.50% 12.47%

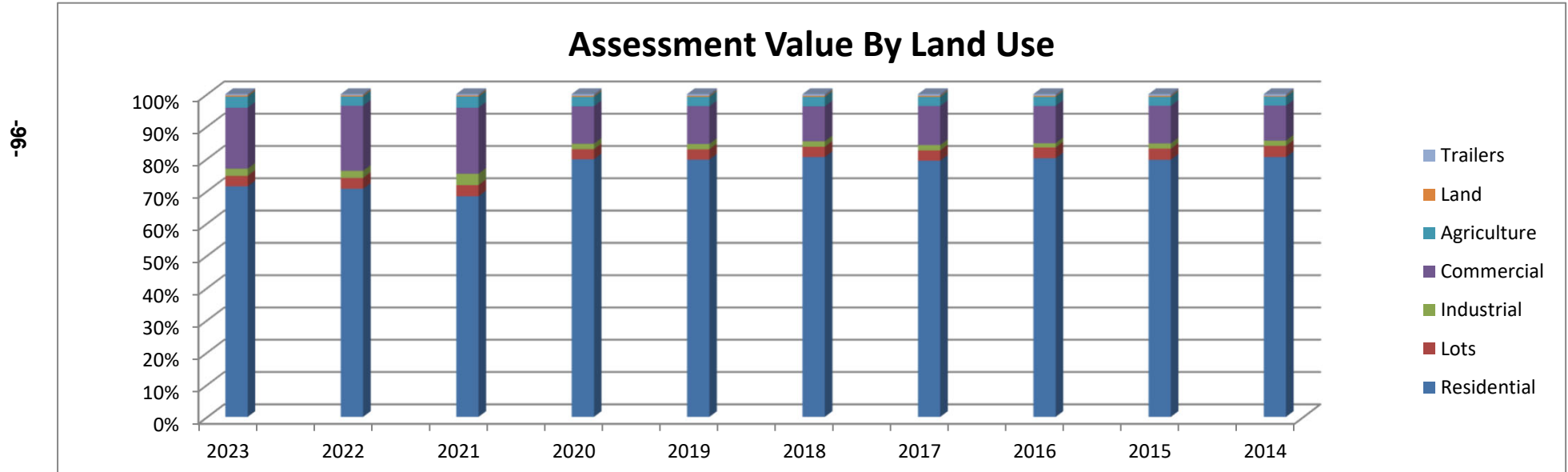
Source: Pocono Mountain School District Statement of Revenues, Expenditures and Changes in Fund Balances

# POCONO MOUNTAIN SCHOOL DISTRICT

## ASSESSMENT VALUE BY LAND USE - UNAUDITED

Last ten fiscal years ending June 30,

Property Type <sup>(1)</sup>	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Residential	\$ 4,976,269,740	\$ 4,920,164,040	\$ 4,764,896,850	\$ 808,723,384	\$ 804,927,566	\$ 805,513,430	\$ 805,825,060	\$ 804,801,510	\$ 803,871,390	\$ 806,671,290
Lots	227,506,950	235,092,200	241,085,910	31,533,210	32,098,210	31,936,770	32,625,900	33,720,110	34,622,850	34,726,020
Industrial	154,070,820	152,203,560	245,544,310	17,101,230	16,770,560	16,938,070	16,908,730	13,319,290	16,620,770	16,463,040
Commercial	1,316,179,230	1,405,775,660	1,428,056,850	117,716,330	118,141,764	108,743,800	122,850,400	116,070,920	117,633,010	108,475,190
Agriculture	238,284,750	197,769,180	238,576,690	29,599,050	29,295,800	29,201,200	28,811,220	28,163,910	27,987,800	27,684,950
Land	26,174,400	23,699,930	23,699,390	2,929,430	2,947,860	2,938,480	2,936,140	2,935,460	2,991,190	2,584,740
Trailers	29,419,570	29,353,990	29,951,040	5,574,736	5,557,070	5,591,230	5,576,160	5,614,430	5,644,630	5,671,170
<b>Total</b>	<b>\$ 6,967,905,460</b>	<b>\$ 6,964,058,560</b>	<b>\$ 6,971,811,040</b>	<b>\$ 1,013,177,370</b>	<b>\$ 1,009,738,830</b>	<b>\$ 1,000,862,980</b>	<b>\$ 1,015,533,610</b>	<b>\$ 1,004,625,630</b>	<b>\$ 1,009,371,640</b>	<b>\$ 1,002,276,400</b>



Source: Pennsylvania State Tax Equalization Board

<sup>(1)</sup> Data reflects county-wide reassessment for 2021 and thereafter.

## POCONO MOUNTAIN SCHOOL DISTRICT

### ASSESSED VALUE AND MARKET VALUE OF TAXABLE PROPERTY - UNAUDITED

Last ten fiscal years ending June 30,

---

<u>Fiscal Year</u> <sup>(1)</sup>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Value of Taxable Property</u>	<u>Total Direct Tax Rate</u>	<u>Assessed Value as A Percentage of Market Value</u>
2023	\$6,967,905,460	\$ 6,745,262,920	20.350	103.30%
2022	6,964,058,560	5,535,310,964	19.905	125.81%
2021	6,971,811,040	5,527,329,349	19.905	126.13%
2020	1,013,177,370	5,531,309,719	135.29	18.32%
2019	1,009,738,830	5,507,830,781	135.29	18.33%
2018	1,000,862,980	5,586,721,060	135.29	17.92%
2017	1,015,533,610	5,694,040,152	137.29	17.84%
2016	1,004,625,630	5,917,577,899	139.29	16.98%
2015	1,009,371,640	5,939,661,777	141.29	16.99%
2014	1,002,276,400	6,213,451,897	145.29	16.13%

Source: Pennsylvania State Tax Equalization Board

<sup>(1)</sup> Data reflects county-wide reassessment for 2021 and thereafter.

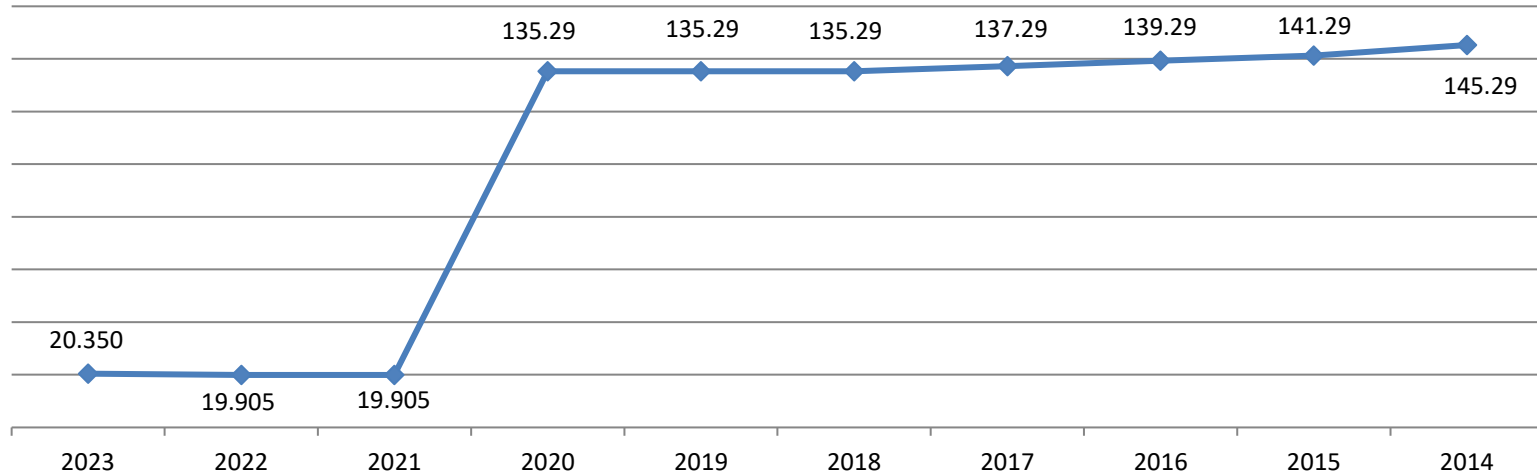
## POCONO MOUNTAIN SCHOOL DISTRICT

### PROPERTY TAX RATES – ALL OVERLAPPING GOVERNMENTS - UNAUDITED

Last ten fiscal years ending June 30,

Fiscal Year <sup>(1)</sup>	Direct Rate School District	Overlapping Governments									Total Direct & Overlapping Rates
		Monroe County	Barrett Township	Coolbaugh Township	Jackson Township	Mt. Pocono Borough	Paradise Township	Pocono Township	Tobyhanna Township	Tunkhannock Township	
2023	20.350	3.227	2.594	4.100	1.82	6.503	1.29	3.799	1.940	2.009	47.631
2022	19.905	3.227	2.594	3.963	1.65	5.503	1.29	2.630	1.940	2.009	44.711
2021	19.905	3.227	2.594	3.797	1.65	5.003	1.29	2.361	1.940	2.009	43.776
2020	135.29	22.35	20.25	17.75	9.00	32.50	7.75	16.10	15.19	12.25	288.43
2019	135.29	22.35	20.25	17.75	9.00	32.50	7.75	16.10	15.19	12.25	288.43
2018	135.29	22.35	20.25	16.75	9.00	32.50	7.75	16.10	15.19	12.25	287.43
2017	137.29	22.35	20.25	16.50	9.00	32.50	7.75	16.10	15.19	12.25	289.18
2016	139.29	22.35	20.25	15.75	9.00	29.50	7.75	16.10	15.19	12.25	287.43
2015	141.29	22.35	20.25	15.00	9.00	29.50	7.00	17.35	15.19	12.25	289.18
2014	145.29	22.35	20.25	15.00	9.00	29.50	7.00	17.35	15.19	12.25	293.18

### School District Property Tax Millage Rate History



Source: District and Municipality Records

<sup>(1)</sup> Data reflects county-wide reassessment for 2021 and thereafter

# POCONO MOUNTAIN SCHOOL DISTRICT

## PRINCIPAL TAXPAYERS - UNAUDITED

June 30, 2023 and nine years ago June 30, 2014

June 30, 2023			
<u>Taxpayer</u>	<u>Nature of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Valuation</u>
Kalahari Resorts LLC <sup>(1)</sup>	Resort/Convention Ctr/Water Park	\$204,646,680	2.94%
Sanofi Pasteur Inc.	Pharmaceutical Manufacturer	116,389,560	1.67%
Mount Airy Casino Resort	Casino/Resort/Convention Center	100,584,940	1.44%
Chelsea Pocono Finance LLC	Factory Outlet Stores	100,109,750	1.44%
Thomson Logisitics Assets, LLC	Packing	90,500,000	1.30%
EPT Ski Properties, Inc. <sup>(1)</sup>	Ski Area/Water Park/Hotel	78,481,480	1.13%
Great Wolf Lodge	Resort/Indoor Water Park	71,152,290	1.02%
Walmart Stores Inc.	Distribution Center	65,000,000	0.93%
Pocono International Raceway	Race Track	28,555,870	0.41%
Skytop Lodges Inc.	Resort	<u>21,705,480</u>	<u>0.31%</u>
<b>Total Principal Taxpayers</b>		<b><u>\$877,126,050</u></b>	<b><u>12.60%</u></b>

June 30, 2014			
<u>Taxpayer</u>	<u>Nature of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Valuation</u>
Mount Airy #1 LLC	Casino/Resort	\$ 16,117,580	1.64%
Chelsea Pocono Finance	Crossings Premium Outlet Stores	12,000,000	1.22%
Great Wolf Lodge	Hotel/Water Park	11,764,700	1.19%
JJ I-81 LLC (Johnson & Johnson)	Distribution Center	9,700,000	0.98%
Sanofi Pasteur, Inc	Pharmaceutical Manufacturer	7,555,300	0.77%
Wal-Mart Stores, Inc.	Distribution Center	6,491,040	0.66%
Pocono International Raceway	Race Track	3,066,390	0.31%
Tannersville Realty Company	Shopping Plaza	2,016,000	0.20%
Skytop Lodges, Inc.	Resort	1,755,090	0.18%
Wal-Mart Real Estate	Retail Chain Store	<u>1,614,050</u>	<u>0.16%</u>
<b>Total Principal Taxpayers</b>		<b><u>\$ 72,080,150</u></b>	<b><u>7.31%</u></b>

Source: Monroe County Assessment Office

<sup>(1)</sup> Taxpayer and the District entered into a Tax Increment Financing (TIF) agreement.

## POCONO MOUNTAIN SCHOOL DISTRICT

### PROPERTY TAX LEVIES AND COLLECTIONS - UNAUDITED

Last ten fiscal years ending June 30,

<u>Fiscal Year</u>	<u>Total Levy</u>	<u>Homestead Exemptions</u>	<u>Net Levy</u>	<u>Collected Within Fiscal Year of Levy</u>		<u>Subsequent Collections</u>	<u>Total Collections to Date</u>	
				<u>Face Amount</u>	<u>Percentage of Net Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2023	\$137,191,959	\$7,816,742	\$134,410,098	\$127,322,458	94.73%	\$2,895,422	\$130,217,880	96.88%
2022	139,649,242	6,203,460	133,445,782	125,740,165	94.23%	4,886,084	130,626,249	97.89%
2021	138,414,047	6,201,331	132,212,716	123,746,540	93.60%	6,909,136	130,655,676	98.82%
2020	141,622,950	6,206,836	135,416,114	126,612,748	93.50%	8,222,250	134,834,998	99.57%
2019	141,215,345	6,201,319	135,014,026	126,135,108	93.42%	8,240,081	134,375,189	99.53%
2018	140,893,773	6,200,854	134,692,919	125,913,465	93.34%	8,174,002	134,087,467	99.55%
2017	141,822,734	6,202,386	135,620,348	126,328,059	93.15%	8,223,273	134,551,332	99.21%
2016	144,312,810	6,196,997	138,115,813	128,459,099	93.01%	8,736,145	137,195,244	99.33%
2015	142,915,963	6,195,278	136,720,685	126,789,684	92.74%	9,372,613	136,162,297	99.59%
2014	147,264,673	6,210,005	141,054,668	130,948,180	92.84%	9,332,503	140,280,683	99.45%

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## RATIOS OF OUTSTANDING DEBT BY TYPE - UNAUDITED

Last ten fiscal years ending June 30,

---

Fiscal Year	Primary Government			Percentage of Personal Income	Per Capita
	General Obligation Bonds and Notes	Leases and Installment Purchase Obigations	Total		
2023	\$120,450,634	\$3,342,323	\$123,792,957	1.41%	740
2022	135,003,451	490,299	135,493,750	1.64%	796
2021	149,267,310	670,838	149,938,148	1.82%	881
2020	164,324,711	843,042	165,167,753	2.21%	970
2019	177,798,574	204,896	178,003,470	2.46%	1,050
2018	190,894,952	401,355	191,296,307	2.82%	1,138
2017	203,131,000	589,926	203,720,926	3.10%	1,224
2016	218,065,628	770,863	218,836,491	3.43%	1,314
2015	224,984,982	-	224,984,982	3.67%	1,345
2014	232,426,125	-	232,426,125	3.95%	1,389

See the Schedule of Demographic and Economic Statistics for personal income and population data

# POCONO MOUNTAIN SCHOOL DISTRICT

## RATIOS OF TOTAL DEBT OUTSTANDING - UNAUDITED

Last ten fiscal years ending June 30,

---

<u>Fiscal Year</u> <sup>(1)</sup>	<u>Total Debt General Obligation Bonds and Notes</u> <sup>(2)</sup>	<u>Total Taxable Assessed Value</u>	<u>Percentage of Total Taxable Value of Property</u>	<u>Per Capita</u>
2023	\$ 120,450,634	\$ 6,967,905,460	2.14%	740
2022	135,003,451	6,964,058,560	2.36%	796
2021	149,267,310	6,971,811,040	2.36%	881
2020	164,324,711	1,013,177,370	17.55%	970
2019	177,798,574	1,009,738,830	18.91%	1,050
2018	190,894,952	1,000,862,980	20.30%	1,138
2017	203,131,000	1,015,533,610	21.47%	1,224
2016	218,065,628	1,004,625,630	22.39%	1,314
2015	224,984,982	1,009,371,640	23.03%	1,345
2014	232,426,125	1,002,276,400	26.85%	1,389

See the Schedule of Demographic and Economic Statistics for population data.

<sup>(1)</sup> Fiscal Year 2021 and thereafter reflect a county-wide reassessment.

<sup>(2)</sup> General Obligation Bonds are reported net of original issuance discounts and premiums.



# POCONO MOUNTAIN SCHOOL DISTRICT

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - UNAUDITED

June 30, 2023

<u>Fiscal Year</u>	<u>Total Debt</u>	<u>Percentage Applicable to District</u>	<u>Amount Applicable to District</u>
<b>Direct Debt</b>			
<b>General Obligation Bonds <sup>(1)</sup></b>			
Series B of 2013	\$ 27,825,000	100%	\$ 27,825,000
Series C of 2013	2,155,000	100%	2,155,000
Series A of 2015	16,260,000	100%	16,260,000
Series of 2016	24,680,000	100%	24,680,000
Series A of 2016	<u>45,075,000</u>	100%	<u>45,075,000</u>
<b>Total</b>	<b><u>115,995,000</u></b>		<b><u>115,995,000</u></b>
<b>Leases</b>	301,023	100%	301,023
<b>Subscriptions</b>	<u>3,041,300</u>	100%	<u>3,041,300</u>
<b>Total Direct Debt</b>	<b><u>119,337,323</u></b>		<b><u>119,337,323</u></b>
<b>Overlapping Debt <sup>(2)</sup></b>			
Monroe County	92,393,088	40%	36,957,235
Barrett Township	1,000,000	100%	1,000,000
Coolbaugh Township	1,665,694	100%	1,665,694
Jackson Township	2,381,900	100%	2,381,900
Mount Pocono Borough	6,958,666	100%	6,958,666
Pocono Township	13,895,533	100%	13,895,533
Tobyhanna Township	2,121,875	100%	2,121,875
Tunkhannock Township	<u>125,000</u>	100%	<u>125,000</u>
<b>Total Overlapping Debt</b>	<b><u>120,541,756</u></b>		<b><u>65,105,903</u></b>
<b>Total Direct and Overlapping Debt</b>	<b><u>\$239,879,079</u></b>		<b><u>\$184,443,226</u></b>

<sup>(1)</sup> General Obligation Bonds are reported net of original issuance discounts and premiums.

<sup>(2)</sup> Debt as of July 1, 2023. This debt is paid from taxes levied by governments other than the District. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Pocono Mountain School District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Pennsylvania Department of Community & Economic Development (DCED)

# POCONO MOUNTAIN SCHOOL DISTRICT

## LEGAL DEBT LIMIT AND REMAINING BORROWING CAPACITY - UNAUDITED

Last ten fiscal years ending June 30,  
(Expressed in thousands)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Revenue for Prior Three Years	<u>\$ 680,234</u>	<u>\$ 651,967</u>	<u>\$ 638,946</u>	<u>\$ 632,211</u>	<u>\$ 627,917</u>	<u>\$ 618,862</u>	<u>\$ 611,836</u>	<u>\$ 608,991</u>	<u>\$ 608,607</u>	<u>\$ 599,383</u>
Three Year Average (Borrowing Base)	<u>\$ 226,745</u>	<u>\$ 217,322</u>	<u>\$ 212,982</u>	<u>\$ 210,737</u>	<u>\$ 209,306</u>	<u>\$ 206,287</u>	<u>\$ 203,945</u>	<u>\$ 202,997</u>	<u>\$ 202,869</u>	<u>\$ 199,794</u>
Legal Debt Limit (225% of Borrowing Base)	\$ 510,176	\$ 488,975	\$ 479,210	\$ 474,158	\$ 470,938	\$ 464,147	\$ 458,877	\$ 456,743	\$ 456,455	\$ 449,537
Total Net Debt Applicable to Legal Limit	<u>120,451</u>	<u>135,003</u>	<u>149,267</u>	<u>164,325</u>	<u>177,799</u>	<u>190,895</u>	<u>203,131</u>	<u>218,836</u>	<u>224,985</u>	<u>232,426</u>
Remaining Borrowing Capacity	<u>\$ 389,725</u>	<u>\$ 353,972</u>	<u>\$ 329,943</u>	<u>\$ 309,833</u>	<u>\$ 293,139</u>	<u>\$ 273,252</u>	<u>\$ 255,746</u>	<u>\$ 237,907</u>	<u>\$ 231,470</u>	<u>\$ 217,111</u>
Percent of Total Debt Outstanding to Legal Debt Limit	<u>23.61%</u>	<u>27.61%</u>	<u>31.15%</u>	<u>34.66%</u>	<u>37.75%</u>	<u>41.13%</u>	<u>44.27%</u>	<u>47.91%</u>	<u>49.29%</u>	<u>51.70%</u>

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## PRINCIPAL EMPLOYERS IN MONROE COUNTY - UNAUDITED

June 30, 2023 and nine years ago June 30, 2014

June 30, 2023			
<u>Company</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Percentage of Total Employees</u>
Tobyhanna Army Depot	Logistics Center for U.S. Department of Defense	3,855	8.62%
Sanofi Pasteur, Inc.	Manufacturing - Vaccines	2,577	5.76%
Lehigh Valley Hospital - Pocono	Health Care - Hospital/Physician Group	2,000	4.47%
Kalahari Resorts LLC	Resort/Convention Ctr/Water Park	1,614	3.61%
Walmart Stores Inc.	Distribution Center	1,493	3.34%
Camelback Resort	Ski Area/Waterpark/Hotel	1,344	3.01%
East Stroudsburg Area School District	K -12 Education - Public School	1,149	2.57%
Pocono Mountain School District	K -12 Education - Public School	1,131	2.53%
Mount Airy Casino Resort	Casino/Resort/Convention Center	1,038	2.32%
Pleasant Valley School District	K -12 Education - Public School	900	2.01%
		<u>17,101</u>	<u>38.25%</u>

June 30, 2014			
<u>Company</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Percentage of Total Employees <sup>(1)</sup></u>
Tobyhanna Army Depot	Logistics Center for U.S. Department of Defense	5,090	N/A
Sanofi Pasteur, Inc.	Manufacturing - Vaccines	2,400	N/A
Pocono Medical Center	Health Care - Hospital	1,850	N/A
Mount Airy Casino Resort	Casino/Resort/Convention Center	1,400	N/A
Walmart Stores Inc.	Distribution Center	1,200	N/A
Pocono Mountain School District	K -12 Education - Public School	1,170	N/A
Pleasant Valley School District	K -12 Education - Public School	900	N/A
East Stroudsburg Area School District	K -12 Education - Public School	900	N/A
Stroudsburg Area School District	K -12 Education - Public School	900	N/A
East Stroudsburg University	Higher Education - University	825	N/A
		<u>16,635</u>	N/A

Source: Center for WorkForce Information & Analysis, Pennsylvania; Pennsylvania Department of Labor & Industry, Second Quarter 2023

Berkheimer Tax Innovations

Pocono Mountains Economic Development Corporation

<sup>(1)</sup> The total employment for each employer listed above as a percentage of the total employment within Monroe County could not be obtained for 2014.

# POCONO MOUNTAIN SCHOOL DISTRICT

## DEMOGRAPHIC AND ECONOMIC STATISTICS - UNAUDITED

Last ten fiscal years ending June 30th,

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<u>Fiscal Year</u>	<u>Population of County</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate County</u>	<u>School Enrollment</u>
2023	167,198	\$8,801,847	\$52,643	4.90%	8,103
2022	169,273	8,991,360	53,118	6.10%	8,191
2021	170,154	8,237,062	48,409	7.80%	8,290
2020	170,271	7,461,802	43,823	18.30%	8,807
2019	169,507	7,241,661	42,722	4.70%	8,855
2018	168,089	6,789,664	40,393	5.50%	9,000
2017	166,421	6,575,064	39,509	5.90%	9,024
2016	166,598	6,371,865	38,247	6.50%	9,134
2015	167,313	6,134,523	36,665	6.60%	9,293
2014	167,370	5,878,723	35,124	7.50%	9,445

Source:

U.S. Department of Commerce - Bureau of Economic Analysis. Amounts expressed in thousands

U.S. Department of Labor - Bureau of Labor Statistics

# POCONO MOUNTAIN SCHOOL DISTRICT

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION - UNAUDITED

Last ten fiscal years ending June 30,

<b>Employee Category <sup>(1)</sup></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
Administrative Assistants	71	72	71	76	75	74	75	75	76	78
Administrative, Management & Supervisors	25	25	23	30	30	27	28	28	28	27
Building Maintenance	17	18	18	18	18	18	18	17	17	17
Bus Drivers	-	-	-	151	151	149	148	149	150	149
Central Administration	5	5	5	6	6	5	6	6	6	7
Central Duplication & Delivery	5	5	4	4	4	4	4	4	4	4
Computer Technicians	6	6	5	5	5	5	5	5	5	5
Curriculum Directors & Supervisors	11	10	10	10	10	10	10	10	8	7
Custodians	70	69	68	67	68	68	65	63	63	63
Grounds Maintenance	11	11	11	11	11	11	11	11	11	11
Health Room Nurses	7	7	7	7	7	7	7	7	7	7
Mechanics	-	-	-	12	12	12	12	12	11	12
Non-Teacher Assistants	37	40	43	49	52	49	48	45	45	94
Paraprofessionals	51	49	50	51	51	49	49	49	49	
Principals & Assistant Principals	22	24	24	24	24	24	24	24	24	25
Security	18	20	18	17	17	14	13	13	13	13
Teachers	<u>775</u>	<u>785</u>	<u>785</u>	<u>820</u>	<u>823</u>	<u>824</u>	<u>818</u>	<u>816</u>	<u>809</u>	<u>835</u>
<b>Total</b>	<b><u>1,131</u></b>	<b><u>1,146</u></b>	<b><u>1,142</u></b>	<b><u>1,358</u></b>	<b><u>1,364</u></b>	<b><u>1,350</u></b>	<b><u>1,341</u></b>	<b><u>1,334</u></b>	<b><u>1,326</u></b>	<b><u>1,354</u></b>

Source: Pocono Mountain School District Office of Human Resources

<sup>(1)</sup> Employee information per Accuracy Certification Statement LEA Staff Profile for fiscal years 2015 - 2016 and thereafter.

Employee Category grouping reclassified for fiscal years 2015 - 2016 and thereafter.

Non-Teacher Assistants and Paraprofessional categories combined for fiscal years 2013 - 2014 and prior.

# POCONO MOUNTAIN SCHOOL DISTRICT

## EXPENDITURES BY FUNCTION - GENERAL FUND - UNAUDITED

Last ten fiscal years ending June 30,

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Regular Programs	\$ 86,968,600	\$ 86,924,152	\$ 88,286,411	\$ 84,336,662	\$ 85,542,158	\$ 86,032,801	\$ 87,076,884	\$ 78,936,520	\$ 73,880,156	\$ 72,898,343
	36.27%	37.63%	40.34%	40.10%	40.09%	40.34%	41.28%	39.62%	39.02%	39.42%
Special Programs	41,052,092	38,963,501	37,781,052	35,800,758	35,269,570	33,680,347	31,516,871	30,769,320	27,140,255	24,742,454
	17.12%	16.87%	17.26%	17.02%	16.53%	15.79%	14.94%	15.44%	14.33%	13.38%
Vocational Programs	3,135,077	3,115,787	2,608,054	2,499,662	2,354,887	2,257,927	2,345,637	2,367,662	2,349,998	2,040,612
	1.31%	1.35%	1.19%	1.19%	1.10%	1.06%	1.11%	1.19%	1.24%	1.10%
Other Instructional Programs	4,203,256	3,180,867	2,440,792	1,863,751	2,269,912	2,471,764	2,409,765	2,489,351	3,112,543	2,371,432
	1.75%	1.38%	1.12%	0.89%	1.06%	1.16%	1.14%	1.25%	1.64%	1.28%
Nonpublic School Programs	12,631	34,208	11,218	22,005	16,813	24,917	15,613	-	13,274	9,004
	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.01%	0.00%
Pupil Personnel Services	9,081,681	8,584,935	8,544,276	8,187,001	8,214,314	7,958,000	7,536,878	7,158,454	6,851,029	6,362,159
	3.79%	3.72%	3.90%	3.89%	3.85%	3.73%	3.57%	3.59%	3.62%	3.44%
Instructional Staff Services	11,026,549	13,840,884	9,798,367	9,610,170	8,964,534	8,914,486	9,127,672	7,804,116	7,693,018	6,760,100
	4.60%	5.99%	4.48%	4.57%	4.20%	4.18%	4.33%	3.92%	4.06%	3.66%
Administrative Services	12,175,369	11,802,906	11,354,663	11,003,693	10,996,470	10,980,776	10,741,527	9,767,375	9,092,885	9,116,920
	5.08%	5.11%	5.19%	5.23%	5.15%	5.15%	5.09%	4.90%	4.80%	4.93%
Pupil Health	2,222,231	2,277,896	2,020,232	2,124,859	2,143,452	2,041,831	1,928,924	1,864,231	1,794,327	1,678,482
	0.93%	0.99%	0.92%	1.01%	1.00%	0.96%	0.91%	0.94%	0.95%	0.91%
Business Services	1,618,036	1,559,386	1,700,488	1,651,927	1,741,441	1,742,907	1,609,398	1,577,825	1,395,879	1,240,973
	0.67%	0.68%	0.78%	0.79%	0.82%	0.82%	0.76%	0.79%	0.74%	0.67%
Operation & Maintenance Plant Services	18,814,122	18,178,985	18,454,560	16,012,687	16,507,075	16,216,266	16,239,058	15,505,542	14,723,521	14,628,360
	7.85%	7.87%	8.43%	7.61%	7.74%	7.60%	7.70%	7.78%	7.78%	7.91%
Student Transportation Services	15,476,023	15,485,222	10,582,437	11,366,268	13,466,062	15,413,681	15,215,112	14,701,862	13,324,219	13,072,181
	6.45%	6.70%	4.84%	5.40%	6.31%	7.23%	7.21%	7.38%	7.04%	7.07%
Central Support Services	3,771,478	3,243,165	3,300,599	3,173,684	3,046,592	3,215,351	3,055,294	3,022,711	3,311,105	2,999,189
	1.57%	1.40%	1.51%	1.51%	1.43%	1.51%	1.45%	1.52%	1.75%	1.62%
Other Support Services	72,322	76,109	76,577	78,623	79,434	79,766	79,659	81,154	78,477	78,568
	0.03%	0.03%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Student Activities	4,479,492	3,860,516	3,198,191	3,841,818	4,034,671	4,085,502	3,679,786	2,998,842	2,645,899	2,353,768
	1.87%	1.67%	1.46%	1.83%	1.89%	1.92%	1.74%	1.51%	1.40%	1.27%
Community Services	50,956	85,192	78,243	52,409	92,538	37,189	65,014	49,128	54,763	4,869
	0.02%	0.04%	0.04%	0.02%	0.04%	0.02%	0.03%	0.02%	0.03%	0.00%
Capital Outlay	5,846,347	1,151,217	57,919	-	-	-	31,769	2,240,395	1,110,769	1,159,720
	2.44%	0.50%	0.03%	0.00%	0.00%	0.00%	0.02%	1.12%	0.59%	0.63%
Debt Service	19,753,419	18,574,002	18,573,068	18,578,073	18,581,134	17,987,749	18,233,137	17,057,444	18,085,555	23,207,043
	8.24%	8.04%	8.49%	8.83%	8.71%	8.43%	8.64%	8.56%	9.55%	12.55%
Refunds of Prior Year Receipts	-	43,944	833	125,134	50,662	123,210	51,286	850,452	2,686,351	185,948
	0.00%	0.02%	0.00%	0.06%	0.02%	0.06%	0.02%	0.43%	1.42%	0.10%
Total	\$ 239,759,681	\$ 230,982,874	\$ 218,867,980	\$ 210,329,184	\$ 213,371,719	\$ 213,264,470	\$ 210,959,284	\$ 199,242,384	\$ 189,344,023	\$ 184,910,125
October 1st Pupil Count	8,103	8,191	8,290	8,807	8,855	9,000	9,024	9,134	9,293	9,445
Average Expenditures Per Pupil	\$29,589	\$28,200	\$26,401	\$23,882	\$24,096	\$23,696	\$23,378	\$21,813	\$20,375	\$19,578

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## COST PER STUDENT BY FUNCTION - GENERAL FUND - UNAUDITED

Last ten fiscal years ending June 30,

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Regular Programs	\$ 10,733	\$ 10,612	\$ 10,650	\$ 9,576	\$ 9,660	\$ 9,559	\$ 9,649	\$ 8,642	\$ 7,950	\$ 7,718
	36.27%	37.63%	40.34%	40.10%	40.09%	40.34%	41.28%	39.62%	39.02%	39.42%
Special Programs	5,066	4,757	4,557	4,065	3,983	3,742	3,493	3,369	2,921	2,620
	17.12%	16.87%	17.26%	17.02%	16.53%	15.79%	14.94%	15.44%	14.33%	13.38%
Vocational Programs	387	380	315	284	266	251	260	259	253	216
	1.31%	1.35%	1.19%	1.19%	1.10%	1.06%	1.11%	1.19%	1.24%	1.10%
Other Instructional Programs	519	388	294	212	256	275	267	273	335	251
	1.75%	1.38%	1.12%	0.89%	1.06%	1.16%	1.14%	1.25%	1.64%	1.28%
Nonpublic School Programs	2	4	1	2	2	3	2	-	1	1
	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.01%	0.00%
Higher Education Programs	-	-	-	-	-	-	-	-	-	-
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pupil Personnel Services	1,121	1,048	1,031	930	928	884	835	784	737	674
	3.79%	3.72%	3.90%	3.89%	3.85%	3.73%	3.57%	3.59%	3.62%	3.44%
Instructional Staff Services	1,361	1,690	1,182	1,091	1,012	990	1,011	854	828	716
	4.60%	5.99%	4.48%	4.57%	4.20%	4.18%	4.33%	3.92%	4.06%	3.66%
Administrative Services	1,503	1,441	1,370	1,249	1,242	1,220	1,190	1,069	978	965
	5.08%	5.11%	5.19%	5.23%	5.15%	5.15%	5.09%	4.90%	4.80%	4.93%
Pupil Health	274	278	244	241	242	227	214	204	193	178
	0.93%	0.99%	0.92%	1.01%	1.00%	0.96%	0.91%	0.94%	0.95%	0.91%
Business Services	200	190	205	188	197	194	178	173	150	131
	0.67%	0.68%	0.78%	0.79%	0.82%	0.82%	0.76%	0.79%	0.74%	0.67%
Operation & Maintenance of Plant Services	2,322	2,219	2,226	1,818	1,864	1,802	1,800	1,698	1,584	1,549
	7.85%	7.87%	8.43%	7.61%	7.74%	7.60%	7.70%	7.78%	7.78%	7.91%
Student Transportation Services	1,910	1,891	1,277	1,291	1,521	1,713	1,686	1,610	1,434	1,384
	6.45%	6.70%	4.84%	5.40%	6.31%	7.23%	7.21%	7.38%	7.04%	7.07%
Central Support Services	465	396	398	360	344	357	339	331	356	318
	1.57%	1.40%	1.51%	1.51%	1.43%	1.51%	1.45%	1.52%	1.75%	1.62%
Other Support Services	9	9	9	9	9	9	9	9	8	8
	0.03%	0.03%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Student Activities	553	471	386	436	456	454	408	328	285	249
	1.87%	1.67%	1.46%	1.83%	1.89%	1.92%	1.74%	1.51%	1.40%	1.27%
Community Services	6	10	9	6	10	4	7	5	6	1
	0.02%	0.04%	0.04%	0.02%	0.04%	0.02%	0.03%	0.02%	0.03%	0.00%
Capital Outlay	722	141	7	-	-	-	4	245	120	123
	2.44%	0.50%	0.03%	0.00%	0.00%	0.00%	0.02%	1.12%	0.59%	0.63%
Debt Service	2,438	2,268	2,240	2,109	2,098	1,999	2,021	1,867	1,946	2,457
	8.24%	8.04%	8.49%	8.83%	8.71%	8.43%	8.64%	8.56%	9.55%	12.55%
Refunds of Prior Year Receipts	-	5	0	14	6	14	6	93	289	20
	<u>0.00%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.06%</u>	<u>0.02%</u>	<u>0.06%</u>	<u>0.02%</u>	<u>0.43%</u>	<u>1.42%</u>	<u>0.10%</u>
Total	<u>\$ 29,589</u>	<u>\$ 28,200</u>	<u>\$ 26,401</u>	<u>\$ 23,882</u>	<u>\$ 24,096</u>	<u>\$ 23,696</u>	<u>\$ 23,378</u>	<u>\$ 21,813</u>	<u>\$ 20,375</u>	<u>\$ 19,578</u>
October 1st Pupil Count	8,103	8,191	8,290	8,807	8,855	9,000	9,024	9,134	9,293	9,445
Average Expenditures Per Pupil	\$ 29,589	\$ 28,200	\$ 26,401	\$ 23,882	\$ 24,096	\$ 23,696	\$ 23,378	\$ 21,813	\$ 20,375	\$ 19,578

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## DISTRICT FACILITIES INFORMATION - UNAUDITED

June 30, 2023

	<u>Original Construction Date</u>	<u>Addition / Renovation Date</u>	<u>Square Footage</u>	<u>Grades Served</u>	<u>Building Capacity</u>	<u>Enrollment</u>	<u>Percentage of Capacity Used</u>
<b><u>Educational Facilities</u></b>							
<b><u>Elementary Schools (K - 6)</u></b>							
Clear Run Elementary Center 3700 Memorial Boulevard Tobyhanna, PA 18466	1996	-	114,830	K-2	991	719	73%
Swiftwater Elementary Center 135 Academic Drive Swiftwater, PA 18370	2008	-	204,106	K-3	1,663	962	58%
Tobyhanna Elementary Center 398 Old Route 940 Tobyhanna, PA 18466	1982	1989	87,654	K-6	774	603	78%
Clear Run Intermediate School 3700 Memorial Boulevard Tobyhanna, PA 18466	1996	-	207,460	3-6	1,589	932	59%
Swiftwater Intermediate School 208 Campus Drive Swiftwater, PA 18370	1961	1987, 2008	155,656	4-6	1,173	744	63%
<b><u>Secondary Schools (7 - 12)</u></b>							
East Junior High School 125 Center Court Swiftwater, PA 18370	1979	1989, 1993, 2005, 2008	211,344	7-8	1,518	593	39%
West Junior High School 180 Panther Lane Pocono Summit, PA 18346	2006	-	210,858	7-8	1,586	714	45%
East High School 231 Pocono Mountain School Road Swiftwater, PA 18370	1993	-	199,309	9-12	1,637	1,309	80%
West High School 181 Panther Lane Pocono Summit, PA 18346	2002	-	359,950	9-12	<u>2,240</u>	<u>1,527</u>	<u>68%</u>
<b>Totals</b>					<b><u>13,171</u></b>	<b><u>8,103</u></b>	<b><u>62%</u></b>



# POCONO MOUNTAIN SCHOOL DISTRICT

## DISTRICT FACILITIES INFORMATION - UNAUDITED (Continued)

June 30, 2023

	<u>Original Construction Date</u>	<u>Addition / Renovation Date</u>	<u>Square Footage</u>
<b><u>Support Facilities</u></b>			
East Campus Grounds 170 Pocono Mountain School Road Swiftwater, PA 18370	1997	-	3,168
West Campus Grounds 275 Panther Lane Pocono Summit, PA 18346	2002	-	4,920
East Campus Transportation 176 Campus Drive Swiftwater, PA 18370	1987	-	13,230
West Campus Transportation 402 Panther Lane Pocono Summit, PA 18346	2002	-	5,952
Support Staff Services 176 Campus Drive Swiftwater, PA 18370	1970	-	2,800
Administrative Center 135 Pocono Mountain School Road Swiftwater, PA 18370	1993	2005	14,807
Pocono Elementary Center 161 Tumbleweed Drive Tannersville, PA 18972	1985	-	87,797

Source: District Records

## POCONO MOUNTAIN SCHOOL DISTRICT

### LOW INCOME ENROLLMENT - UNAUDITED

Last ten years ending June 30th,

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<u>Fiscal Year</u>	<u>School Enrollment</u>	<u>Low Income Enrollment</u>	<u>Percent Low Income</u>
2023	8,103	5,133	63.35%
2022	8,191	3,411	41.64%
2021	8,290	4,020	48.49%
2020	8,807	4,997	56.74%
2019	8,855	5,389	60.86%
2018	9,000	5,607	62.30%
2017	9,024	5,746	63.67%
2016	9,134	5,557	60.84%
2015	9,293	5,649	60.79%
2014	9,445	5,562	58.89%

Source: Pocono Mountain School District Office of Child Accounting

## POCONO MOUNTAIN SCHOOL DISTRICT

### STUDENT / TEACHER RATIO - UNAUDITED

Last ten fiscal years ending June 30,

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<u>Fiscal Year</u>	<u>Number of Students</u>	<u>Number of Teachers</u>	<u>Student to Teacher Ratio</u>
2023	8,103	775	10:1
2022	8,191	785	10:1
2021	8,290	785	11:1
2020	8,807	820	11:1
2019	8,855	823	11:1
2018	9,000	824	11:1
2017	9,024	818	11:1
2016	9,134	816	11:1
2015	9,293	809	11:1
2014	9,445	835	11:1

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER INFORMATION BY DEGREE - UNAUDITED

Last ten fiscal years ending June 30,

Fiscal Year	Bachelor's Degree	Bachelor's Degree + 6	Bachelor's Degree + 9	Bachelor's Degree + 12	Bachelor's Degree + 18	Bachelor's Degree + 24	Bachelor's Degree + 27	Bachelor's Degree + 30	Master's Degree	Master's Degree + 6	Master's Degree + 9	Master's Degree + 12
2023	31	0	10	2	14	11	24	21	66	3	19	7
2022	32	0	12	3	21	12	20	25	65	3	22	7
2021	25	0	9	2	16	11	29	23	70	3	15	7
2020	19	0	15	4	18	19	15	30	66	6	27	15
2019	26	0	10	4	18	21	15	33	59	7	28	16
2018	23	0	10	4	18	23	15	36	59	9	29	17
2017	21	0	9	4	17	25	12	39	67	10	31	21
2016	10	4	0	7	13	36	0	42	90	43	0	49
2015	4	5	0	6	10	35	0	42	89	40	0	50
2014	7	4	0	7	10	42	0	53	99	48	0	41

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Fiscal Year	Master's Degree + 18	Master's Degree + 24	Master's Degree + 27	Master's Degree + 30	Master's Degree + 36	Master's Degree + 42	Master's Degree + 45	Master's Degree + 48	Master's Degree + 54	Master's Degree + 60	Doctorate Degree	Total
2023	24	4	23	4	28	3	30	0	25	411	15	775
2022	23	4	26	4	39	3	33	2	32	386	11	785
2021	22	4	22	5	36	3	34	1	20	414	14	785
2020	29	6	30	7	44	5	37	5	31	380	12	820
2019	36	6	32	11	42	6	38	6	45	352	12	823
2018	36	6	34	11	43	7	38	6	45	343	12	824
2017	42	8	29	13	49	9	40	9	37	316	10	818
2016	36	37	0	35	29	38	0	40	38	260	9	816
2015	37	36	0	36	29	37	0	39	38	265	11	809
2014	46	36	0	41	37	29	0	39	37	254	5	835

Source: Pocono Mountain School District Office of Human Resources

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER SALARY INFORMATION - UNAUDITED

Last ten fiscal years ended June 30,

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<u>Fiscal Year</u>	<u>Minimum Base Salary</u>	<u>Average Base Salary</u>	<u>Maximum Base Salary</u>	<u>Monroe County Average Salary</u>	<u>Statewide Average Salary</u>
2023	\$ 53,053	\$ 73,987	\$ 94,921	\$ 81,836	\$ 74,724
2022	50,793	71,727	92,661	79,009	72,828
2021	48,745	69,679	90,613	78,468	71,479
2020	47,645	68,579	89,513	76,452	70,223
2019	46,645	67,579	88,513	74,732	68,930
2018	45,745	66,679	87,613	73,686	65,461
2017	44,945	65,879	86,813	69,960	64,772
2016	44,166	65,100	86,034	70,140	66,121
2015	43,411	64,345	85,279	68,754	65,284
2014	42,689	63,623	84,557	66,749	64,442

Source: Pennsylvania Department of Education

# POCONO MOUNTAIN SCHOOL DISTRICT

## BANK DEPOSIT INFORMATION - UNAUDITED

Last ten fiscal years ending June 30,

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<u>Fiscal Years</u>	<u>FDIC</u> <u>Insured Institutions</u> <sup>(1)</sup>	<u>Government</u> <u>Investment Pools</u> <sup>(2)</sup>	<u>Total</u>
2023	\$38,629,233	\$27,713,798	\$66,343,031
2022	35,273,564	26,629,136	61,902,700
2021	62,645,693	6,909	62,652,602
2020	49,955,976	18,108,740	68,064,716
2019	21,415,758	42,627,099	64,042,857
2018	66,427,271	-	66,427,271
2017	71,561,156	-	71,561,156
2016	85,230,724	794	85,231,518
2015	75,919,213	1,760,460	77,679,673
2014	55,896,656	3,418,619	59,315,275

<sup>(1)</sup> FDIC insured institutions include school board approved depositories

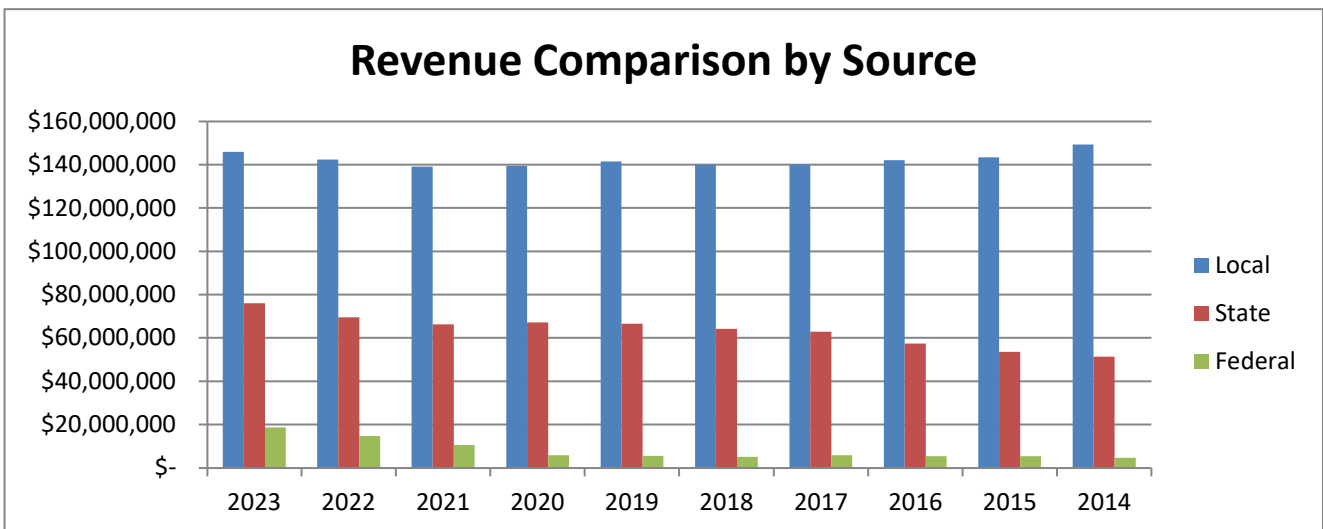
<sup>(2)</sup> Government investment pools include Pennsylvania Local Government Investment Trust (PLGIT) and Pennsylvania School District Liquid Asset Fund (PSDLAF)

# POCONO MOUNTAIN SCHOOL DISTRICT

## GENERAL FUND REVENUES BY SOURCE - UNAUDITED

Last ten fiscal years ending June 30,  
Modified Accrual Basis of Accounting

<u>Fiscal Year</u>	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total Revenues</u>
2023	\$145,930,468	\$76,000,822	\$18,631,900	\$240,563,190
2022	142,396,672	69,519,108	14,651,761	226,567,541
2021	139,172,787	66,193,904	10,563,895	215,930,586
2020	139,367,245	67,070,494	5,790,918	212,228,657
2019	141,402,359	66,537,211	5,498,367	213,437,937
2018	139,980,567	64,113,917	5,126,646	209,221,130
2017	140,154,175	62,868,765	5,734,649	208,757,589
2016	141,997,306	57,330,934	5,358,713	204,686,953
2015	143,365,730	53,476,282	5,343,210	202,185,222
2014	149,340,840	51,391,016	4,616,746	205,348,602



Source: Pocono Mountain School District Annual Financial Reports

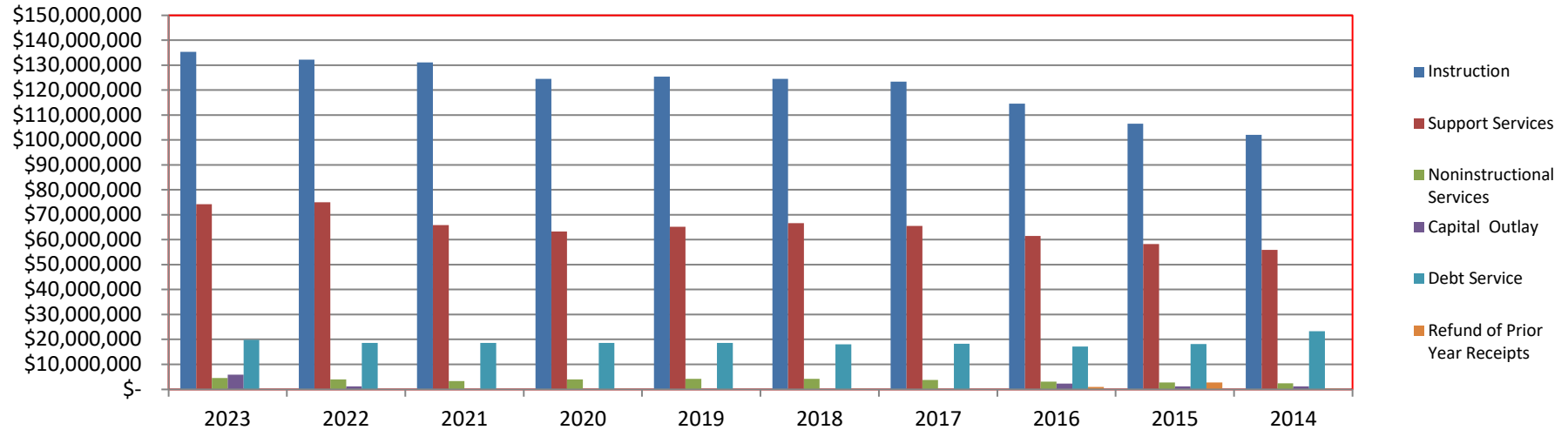
## POCONO MOUNTAIN SCHOOL DISTRICT

### GENERAL FUND EXPENDITURES BY FUNCTION - UNAUDITED

Last ten fiscal years ending June 30,  
Modified accrual basis of accounting

<u>Fiscal Year</u>	<u>Instruction</u>	<u>Support Services</u>	<u>Noninstructional Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Refund of Prior Year Receipts</u>	<u>Total Expenditures</u>
2023	\$135,371,656	\$74,257,811	\$4,530,448	\$5,846,347	\$19,753,419	\$ -	\$239,759,681
2022	132,218,515	75,049,489	3,945,708	1,151,217	18,574,002	43,944	230,982,874
2021	131,127,527	65,832,199	3,276,434	57,919	18,573,068	833	218,867,980
2020	124,522,838	63,208,912	3,894,227	-	18,578,073	125,134	210,329,184
2019	125,453,340	65,159,374	4,127,209	-	18,581,134	50,662	213,371,719
2018	124,467,756	66,563,064	4,122,691	-	17,987,749	123,210	213,264,470
2017	123,364,770	65,533,522	3,744,800	31,769	18,233,137	51,286	210,959,284
2016	114,562,853	61,483,270	3,047,970	2,240,395	17,057,444	850,452	199,242,384
2015	106,496,226	58,264,460	2,700,662	1,110,769	18,085,555	2,686,351	189,344,023
2014	102,061,845	55,936,932	2,358,637	1,159,720	23,207,043	185,948	184,910,125

### Expenditure Comparison by Function



Source: Pocono Mountain School District Annual Financial Reports

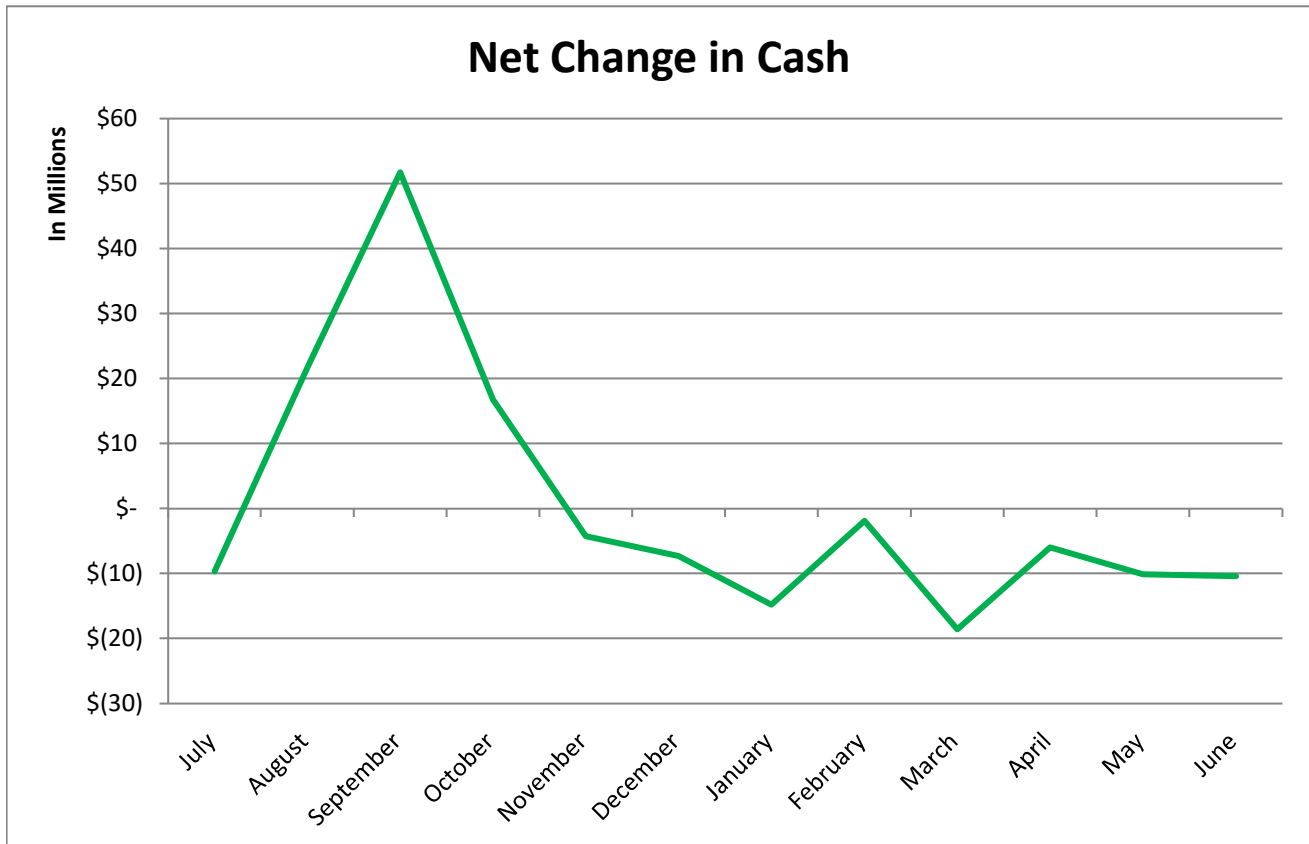


# POCONO MOUNTAIN SCHOOL DISTRICT

## CASH FLOW ANALYSIS - UNAUDITED

### 2022 - 2023 GENERAL FUND

<u>Month</u>	<u>Cash Beginning Balance</u>	<u>Cash Received</u>	<u>Cash Disbursed</u>	<u>Net Change in Cash</u>	<u>Cash Ending Balance</u>
July	\$ 33,539,415	\$ 3,584,196	\$ (13,268,006)	\$ (9,683,810)	\$ 23,855,605
August	23,855,605	35,406,087	(13,751,663)	21,654,424	45,510,029
September	45,510,029	87,223,150	(35,511,778)	51,711,372	97,221,401
October	97,221,401	29,552,489	(12,813,909)	16,738,580	113,959,981
November	113,959,981	11,612,017	(15,910,238)	(4,298,221)	109,661,760
December	109,661,760	15,479,498	(22,811,075)	(7,331,577)	102,330,183
January	102,330,183	3,670,537	(18,480,353)	(14,809,816)	87,520,367
February	87,520,367	11,042,537	(12,969,547)	(1,927,010)	85,593,357
March	85,593,357	8,651,648	(27,229,276)	(18,577,628)	67,015,729
April	67,015,729	6,811,151	(12,829,345)	(6,018,194)	60,997,535
May	60,997,535	5,122,960	(15,243,472)	(10,120,512)	50,877,023
June	50,877,023	19,213,561	(29,653,395)	(10,439,834)	40,437,189



Note: Cash Basis only; does not reflect modified accrual accounting principles

Source: Monthly General Fund Treasurers Report presented to the Board of School Directors

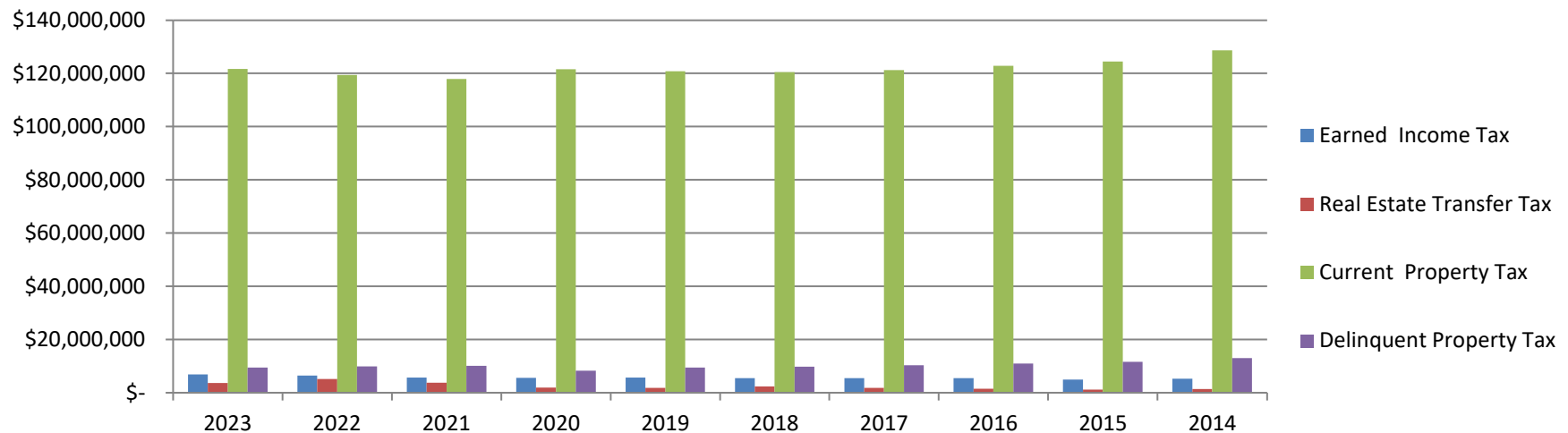
## POCONO MOUNTAIN SCHOOL DISTRICT

### EARNED INCOME, REAL ESTATE TRANSFER AND PROPERTY TAX COLLECTIONS - UNAUDITED

Last ten fiscal years ending June 30,

<u>Fiscal Year</u>	<u>Earned Income Tax Collections</u>	<u>Real Estate Transfer Tax Collections</u>	<u>Current Property Tax Collections</u>	<u>Delinquent Property Tax Collections</u>	<u>Total Tax Collections</u>
2023	\$ 6,848,393	\$ 3,688,886	\$ 121,636,099	\$ 9,417,441	\$ 141,590,819
2022	6,472,462	5,172,415	119,395,275	9,910,645	140,950,797
2021	5,716,817	3,777,256	117,861,174	10,091,464	137,446,711
2020	5,558,844	1,965,356	121,541,520	8,266,506	137,332,226
2019	5,661,053	1,831,914	120,739,794	9,498,082	137,730,843
2018	5,472,165	2,338,430	120,426,645	9,749,258	137,986,498
2017	5,453,697	1,868,293	121,194,717	10,342,698	138,859,405
2016	5,538,634	1,484,277	122,796,428	10,943,109	140,762,448
2015	5,002,289	1,214,769	124,378,085	11,623,585	142,218,728
2014	5,289,240	1,403,746	128,607,498	13,030,723	148,331,207

### Earned Income, Real Estate Transfer and Property Tax Collections



Source: Pocono Mountain School District Annual Financial Reports

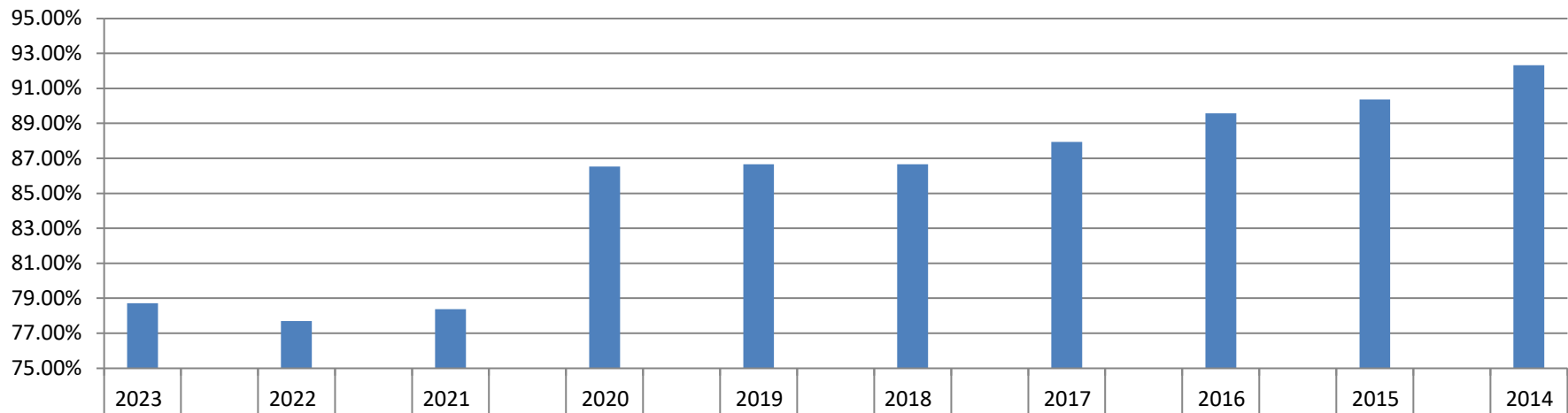
## MONROE COUNTY SCHOOL DISTRICTS

### SCHEDULE OF MILLAGE RATES MONROE COUNTY SCHOOL DISTRICTS (In Mills) - UNAUDITED

Last ten fiscal years ending June 30,

<b>School District</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
East Stroudsburg Area	30.790	30.790	31.270	176.810	177.860	177.860	177.860	179.370	180.810	180.810
Pleasant Valley	24.860	24.372	23.812	150.016	148.016	148.016	146.016	146.016	146.016	146.016
Pocono Mountain	20.350	19.905	19.905	135.290	135.290	135.290	137.290	139.290	141.290	145.290
Stroudsburg Area	<u>27.405</u>	<u>27.405</u>	<u>26.607</u>	<u>163.300</u>	<u>163.300</u>	<u>163.300</u>	<u>163.300</u>	<u>157.360</u>	<u>157.360</u>	<u>157.360</u>
Average Monroe County School District Millage	<u>25.851</u>	<u>25.618</u>	<u>25.398</u>	<u>156.354</u>	<u>156.117</u>	<u>156.117</u>	<u>156.117</u>	<u>155.509</u>	<u>156.369</u>	<u>157.369</u>

**Pocono Mountain Millage Rate as a Percentage of Monroe County Average**



Source: Pennsylvania Department of Education - Bureau of Budget and Fiscal Management, Division of Subsidy Data and Administration

# POCONO MOUNTAIN SCHOOL DISTRICT

## MONROE COUNTY - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ended December 31,

Taxable Income Range <sup>(2)</sup>	Number of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$150,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,499	3,331	3,032
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,563	5,518	5,299
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,406	5,430	5,240
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,083	7,996	7,813
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4,531	4,447	4,329
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,692	2,644	2,581
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,183	3,088	2,954
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,549	3,441	3,490
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,329	2,329	2,223
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,489	2,406	2,348
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,730	1,769	1,626
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,985	1,896	1,838
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,015	2,063	2,091
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,025	2,124	2,206
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,308	2,406	2,320
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,447	2,452	2,322
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,709	2,799	2,665
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,167	3,184	3,068
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,695	3,713	3,667
1 - 999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4,090	4,056	4,125
No Taxable Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,484	2,440	2,213
TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	69,979	69,532	67,450

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$150,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.00%	4.79%	4.50%
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.95%	7.94%	7.85%
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.73%	7.81%	7.77%
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.55%	11.50%	11.58%
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.47%	6.40%	6.42%
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.85%	3.80%	3.83%
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.55%	4.44%	4.38%
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.07%	4.95%	5.17%
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.33%	3.35%	3.30%
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.56%	3.46%	3.48%
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.47%	2.54%	2.41%
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.84%	2.73%	2.72%
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.88%	2.97%	3.10%
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.89%	3.05%	3.27%
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.30%	3.46%	3.44%
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.50%	3.53%	3.44%
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.87%	4.03%	3.95%
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.53%	4.58%	4.55%
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.28%	5.34%	5.44%
1 - 999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.84%	5.83%	6.12%
No Taxable Income	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.55%	3.51%	3.28%
TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2023, 2022, and 2021 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2020, 2019, 2018 and 2017 data on next schedule

# POCONO MOUNTAIN SCHOOL DISTRICT

## MONROE COUNTY - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ended December 31,

Taxable Income Range <sup>(2)</sup>	Number of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$1,000,000	N/A	N/A	N/A	62	68	54	43	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	191	172	147	151	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	998	875	792	736	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	9,845	9,846	9,281	8,761	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	5,804	5,898	5,820	5,572	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	8,998	9,022	8,448	8,406	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	5,060	5,101	4,822	4,768	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	6,448	6,856	6,307	6,165	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	7,405	8,313	7,877	7,793	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	9,679	10,086	9,907	9,982	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	18,684	16,785	16,495	17,006	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	5,094	2,952	2,752	2,587	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	78,268	75,974	72,702	71,970	N/A	N/A	N/A

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$1,000,000	N/A	N/A	N/A	0.08%	0.09%	0.07%	0.06%	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	0.24%	0.23%	0.20%	0.21%	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	1.28%	1.15%	1.09%	1.02%	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	12.58%	12.96%	12.77%	12.17%	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	7.42%	7.76%	8.01%	7.74%	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	11.50%	11.88%	11.62%	11.68%	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	6.46%	6.71%	6.63%	6.62%	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	8.24%	9.02%	8.68%	8.57%	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	9.46%	10.94%	10.83%	10.83%	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	12.37%	13.28%	13.63%	13.87%	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	23.87%	22.09%	22.69%	23.63%	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	6.51%	3.89%	3.79%	3.59%	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	100.00%	100.00%	100.00%	100.00%	N/A	N/A	N/A

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2023, 2022 and 2021 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2016 through 2014 data on previous schedule

# POCONO MOUNTAIN SCHOOL DISTRICT

## POCONO MOUNTAIN SCHOOL DISTRICT - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ended December 31,

Taxable Income Range <sup>(2)</sup>	Number of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$150,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,104	1,011	907
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,810	1,825	1,768
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,896	1,968	1,875
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,973	2,896	2,836
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,836	1,773	1,687
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,008	1,042	1,037
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,272	1,242	1,166
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,377	1,307	1,392
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	960	895	846
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	946	988	930
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	710	718	587
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	769	742	710
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	780	837	798
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	781	860	869
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	878	943	899
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	947	953	896
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,028	1,046	1,049
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,206	1,208	1,133
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,359	1,308	1,330
0 - 999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,414	2,369	2,359
TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26,054	25,931	25,074

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$150,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.24%	3.90%	3.62%
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.95%	7.04%	7.05%
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.28%	7.59%	7.48%
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.41%	11.17%	11.31%
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.05%	6.84%	6.73%
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.87%	4.02%	4.14%
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.88%	4.79%	4.65%
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.29%	5.04%	5.55%
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.68%	3.45%	3.37%
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.63%	3.81%	3.71%
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.73%	2.77%	2.34%
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.95%	2.86%	2.83%
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.99%	3.23%	3.18%
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.00%	3.32%	3.47%
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.37%	3.64%	3.59%
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.63%	3.68%	3.57%
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.95%	4.03%	4.18%
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.63%	4.66%	4.52%
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.22%	5.04%	5.30%
1 - 999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9.27%	9.14%	9.41%
TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2023, 2022, and 2021 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2020, 2019, 2018 and 2017 data on next schedule

# POCONO MOUNTAIN SCHOOL DISTRICT

## POCONO MOUNTAIN SCHOOL DISTRICT - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ended December 31,

Taxable Income Range <sup>(2)</sup>	Number of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$1,000,000	N/A	N/A	N/A	(3)	(3)	(3)	(3)	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	(3)	(3)	(3)	(3)	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	309	269	228	251	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	3,174	3,207	3,001	2,884	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	2,041	2,099	2,106	2,080	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	3,389	3,323	3,161	3,222	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	1,962	2,056	1,897	1,986	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	2,524	2,780	2,557	2,499	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	2,903	3,246	3,161	3,194	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	3,817	3,988	3,879	4,138	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	6,832	6,338	6,073	6,587	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	<u>2,052</u>	<u>1,132</u>	<u>1,039</u>	<u>1,056</u>	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	<u>29,003</u>	<u>28,438</u>	<u>27,102</u>	<u>27,897</u>	N/A	N/A	N/A

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
> \$1,000,000	N/A	N/A	N/A	(3)	(3)	(3)	(3)	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	(3)	(3)	(3)	(3)	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	1.07%	0.95%	0.84%	0.90%	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	10.94%	11.28%	11.07%	10.34%	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	7.04%	7.38%	7.77%	7.46%	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	11.68%	11.69%	11.66%	11.55%	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	6.76%	7.23%	7.00%	7.12%	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	8.70%	9.78%	9.43%	8.96%	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	10.01%	11.41%	11.66%	11.45%	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	13.16%	14.02%	14.31%	14.83%	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	23.56%	22.29%	22.41%	23.61%	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	<u>7.08%</u>	<u>3.98%</u>	<u>3.83%</u>	<u>3.79%</u>	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	N/A	N/A	N/A

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2023, 2022 and 2021 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2016 through 2014 data on previous schedule

<sup>(3)</sup> Data has been redacted to prevent disclosure of individual tax return information

## POCONO MOUNTAIN SCHOOL DISTRICT

### COMPARISONS - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ending December 31,

#### 2020 Comparison of State Income Tax Returns Filed



Source: Pennsylvania Department of Revenue



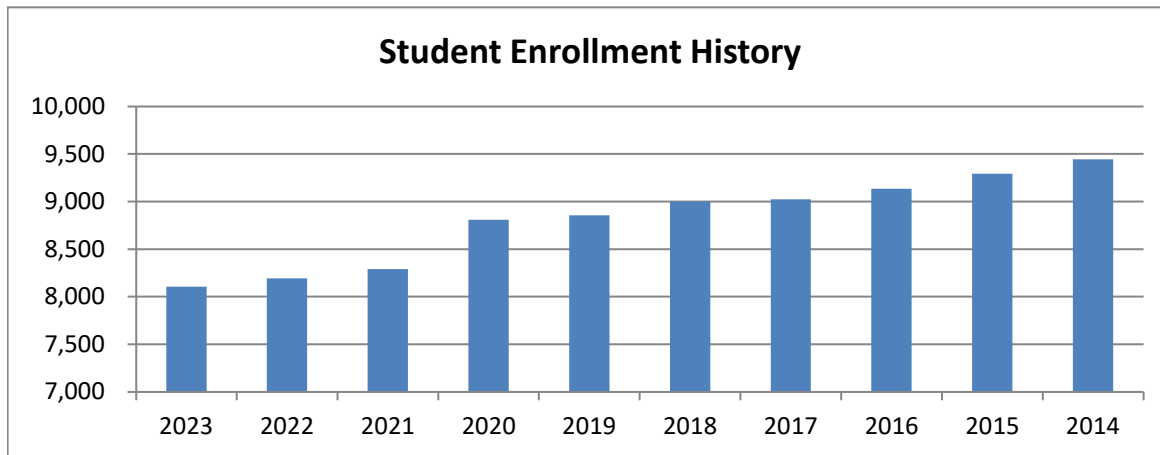
## POCONO MOUNTAIN SCHOOL DISTRICT

### ENROLLMENT HISTORY BY INSTRUCTION LEVEL - UNAUDITED

Last ten fiscal years ending June 30,

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<u>Fiscal Year</u>	<u>Elementary</u>	<u>Junior High School</u>	<u>High School</u>	<u>Total</u>
2023	3,970	1,296	2,837	8,103
2022	3,982	1,341	2,868	8,191
2021	4,010	1,358	2,922	8,290
2020	4,406	1,437	2,964	8,807
2019	4,446	1,419	2,990	8,855
2018	4,458	1,466	3,076	9,000
2017	4,437	1,450	3,137	9,024
2016	4,478	1,425	3,231	9,134
2015	4,513	1,466	3,314	9,293
2014	4,467	1,493	3,485	9,445



Source: Pennsylvania Department of Education

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER SALARY SCHEDULE I - UNAUDITED

2022 - 2023

<u>Step</u>	<u>Bachelor's Degree</u>	<u>Bachelor's Degree + 9</u>	<u>Bachelor's Degree + 18</u>	<u>Bachelor's Degree + 27</u>	<u>Master's Degree</u>	<u>Master's Degree + 9</u>	
1	\$ 53,053	\$ 54,828	\$ 56,602	\$ 58,377	\$ 60,151	\$ 61,926	
2	53,509	55,284	57,059	58,834	60,608	62,383	
3	55,736	57,511	59,286	61,061	62,835	64,611	
4	57,963	59,739	61,513	63,288	65,063	66,838	
5	60,191	61,966	63,740	65,515	67,290	69,065	
6	62,418	64,193	65,967	67,743	69,517	71,292	
7	64,645	66,420	68,195	69,970	71,744	73,519	
8	66,872	68,647	70,422	72,197	73,971	75,747	
9	69,099	70,875	72,649	74,424	76,199	77,974	
10	71,327	73,102	74,876	76,651	78,426	80,201	
11	73,554	75,329	77,103	78,879	80,653	82,428	

<u>Step</u>	<u>Master's Degree + 18</u>	<u>Master's Degree + 27</u>	<u>Master's Degree + 36</u>	<u>Master's Degree + 45</u>	<u>Master's Degree + 54</u>	<u>Master's Degree + 60</u>	<u>Doctorate Degree</u>
1	\$ 63,700	\$ 65,475	\$ 67,249	\$ 69,024	\$ 70,798	\$ 71,981	\$ 73,164
2	64,158	65,933	67,707	69,483	71,257	72,440	74,876
3	66,385	68,160	69,935	71,710	73,484	74,667	77,103
4	68,612	70,387	72,162	73,937	75,711	76,895	79,331
5	70,839	72,615	74,389	76,164	77,939	79,122	81,558
6	73,067	74,842	76,616	78,391	80,166	81,349	83,785
7	75,294	77,069	78,843	80,619	82,393	83,576	86,012
8	77,521	79,296	81,071	82,846	84,620	85,803	88,239
9	79,748	81,523	83,298	85,073	86,847	88,031	90,467
10	81,975	83,751	85,525	87,300	89,075	90,258	92,694
11	84,203	85,978	87,752	89,527	91,302	92,485	94,921

Salary columns per the collective bargaining agreement are based on the level of education attained as follows:

### Schedule I

- Level 1: Bachelor's Degree
- Level 2: Bachelor's Degree + 9 Credits
- Level 3: Bachelor's Degree + 18 Credits
- Level 4: Bachelor's Degree + 27 Credits
- Level 5: Master's Degree
- Level 6: Master's Degree + 9 Credits
- Level 7: Master's Degree + 18 Credits
- Level 8: Master's Degree + 27 Credits
- Level 9: Master's Degree + 36 Credits
- Level 10: Master's Degree + 45 Credits
- Level 11: Master's Degree + 54 Credits
- Level 12: Master's Degree + 60 Credits
- Level 13: Doctorate Degree - Education or Philosophy

Source: Collective Bargaining Agreement Between District and Pocono Mountain Education Association

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER SALARY SCHEDULE II - UNAUDITED

2022 - 2023

Step	Bachelor's Degree	Bachelor's Degree + 6	Bachelor's Degree + 12	Bachelor's Degree + 18	Bachelor's Degree + 24	Bachelor's Degree + 30	Master's Degree	Master's Degree + 6	Master's Degree + 12
1	\$ 53,053	\$ 54,236	\$ 55,419	\$ 56,602	\$ 57,785	\$ 58,968	\$ 60,151	\$ 61,334	\$ 62,517
2	53,509	54,692	55,875	57,059	58,242	59,425	60,608	61,791	62,975
3	55,736	56,919	58,103	59,286	60,469	61,652	62,835	64,019	65,202
4	57,963	59,147	60,330	61,513	62,696	63,879	65,063	66,246	67,429
5	60,191	61,374	62,557	63,740	64,923	66,107	67,290	68,473	69,656
6	62,418	63,601	64,784	65,967	67,151	68,334	69,517	70,700	71,883
7	64,645	65,828	67,011	68,195	69,378	70,561	71,744	72,927	74,111
8	66,872	68,055	69,239	70,422	71,605	72,788	73,971	75,155	76,338
9	69,099	70,283	71,466	72,649	73,832	75,015	76,199	77,382	78,565
10	71,327	72,510	73,693	74,876	76,059	77,243	78,426	79,609	80,792
11	73,554	74,737	75,920	77,103	78,287	79,470	80,653	81,836	83,019

Step	Master's Degree + 18	Master's Degree + 24	Master's Degree + 30	Master's Degree + 36	Master's Degree + 42	Master's Degree + 48	Master's Degree + 54	Master's Degree + 60	Doctorate Degree
1	\$ 63,700	\$ 64,883	\$ 66,066	\$ 67,249	\$ 68,432	\$ 69,615	\$ 70,798	\$ 71,981	\$ 73,164
2	64,158	65,341	66,524	67,707	68,891	70,074	71,257	72,440	74,876
3	66,385	67,568	68,751	69,935	71,118	72,301	73,484	74,667	77,103
4	68,612	69,795	70,979	72,162	73,345	74,528	75,711	76,895	79,331
5	70,839	72,023	73,206	74,389	75,572	76,755	77,939	79,122	81,558
6	73,067	74,250	75,433	76,616	77,799	78,983	80,166	81,349	83,785
7	75,294	76,477	77,660	78,843	80,027	81,210	82,393	83,576	86,012
8	77,521	78,704	79,887	81,071	82,254	83,437	84,620	85,803	88,239
9	79,748	80,931	82,115	83,298	84,481	85,664	86,847	88,031	90,467
10	81,975	83,159	84,342	85,525	86,708	87,891	89,075	90,258	92,694
11	84,203	85,386	86,569	87,752	88,935	90,119	91,302	92,485	94,921

Salary columns per the collective bargaining agreement are based on the level of education attained as follows:

### Schedule II

- Level 1: Bachelor's Degree
- Level 2: Bachelor's Degree + 6 Credits
- Level 3: Bachelor's Degree + 12 Credits
- Level 4: Bachelor's Degree + 18 Credits
- Level 5: Bachelor's Degree + 24 Credits
- Level 6: Bachelor's Degree + 30 Credits
- Level 7: Master's Degree
- Level 8: Master's Degree + 6 Credits
- Level 9: Master's Degree + 12 Credits
- Level 10: Master's Degree + 18 Credits
- Level 11: Master's Degree + 24 Credits
- Level 12: Master's Degree + 30 Credits
- Level 13: Master's Degree + 36 Credits
- Level 14: Master's Degree + 42 Credits
- Level 15: Master's Degree + 48 Credits
- Level 16: Master's Degree + 54 Credits
- Level 17: Master's Degree + 60 Credits
- Level 18: Doctorate Degree - Education or Philosophy

Source: Collective Bargaining Agreement Between District and Pocono Mountain Education Association

# POCONO MOUNTAIN SCHOOL DISTRICT

## COHORT GRADUATION RATE (FOUR YEAR) - UNAUDITED

Last ten fiscal years ending June 30th,

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<u>Fiscal Year</u> <sup>(1)</sup>	<u>East High School</u>		<u>West High School</u>	
	<u>Number of Graduates</u>	<u>Graduation Rate</u>	<u>Number of Graduates</u>	<u>Graduation Rate</u>
2023	339	95.49%	376	95.92%
2022	304	94.12%	400	93.68%
2021	297	94.59%	386	94.61%
2020	315	93.80%	404	93.10%
2019	343	94.23%	414	93.67%
2018	327	92.37%	406	92.69%
2017	388	96.76%	423	95.49%
2016	334	92.52%	434	93.33%
2015	338	96.02%	412	94.71%
2014	341	89.74%	425	87.27%

Source:

Pennsylvania Department of Education - Data and Statistics

<sup>(1)</sup> 2023 data unofficial results.