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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 part of the District's Annual Comprehensive Financial Report 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
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- Earned Income, Real Estate Transfer and Property Tax Collections
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- Monroe County – State Taxable Income Statistics
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- Enrollment History by Instruction Level
- Teacher Salary Schedule I
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- Cohort Graduation Rate (Four Year)

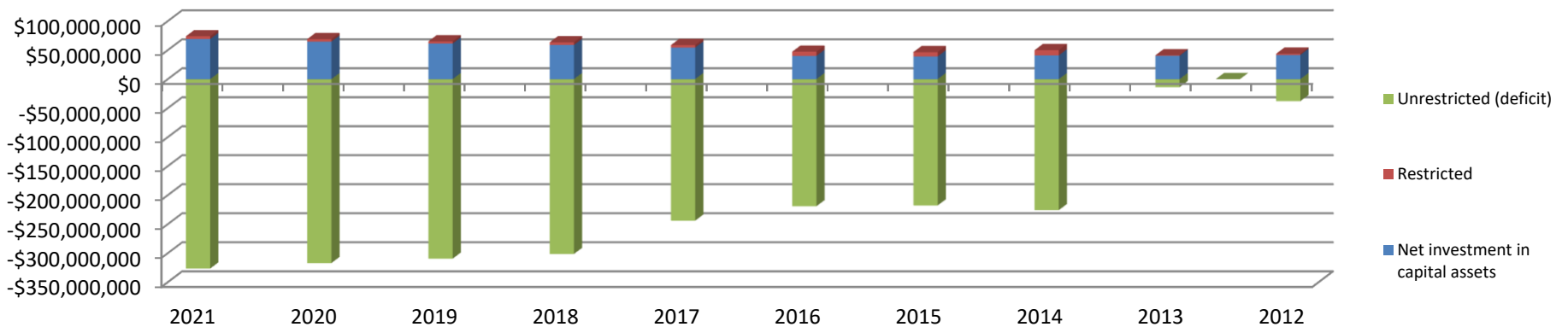
# POCONO MOUNTAIN SCHOOL DISTRICT

## NET POSITION (DEFICIT) BY COMPONENT - UNAUDITED

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental activities</b>										
Net investment in capital assets	\$ 68,953,038	\$ 64,442,983	\$ 61,161,346	\$ 58,676,080	\$ 54,377,300	\$ 39,977,157	\$ 38,930,078	\$ 40,893,379	\$ 40,164,672	\$ 41,596,052
Restricted	4,715,445	4,280,283	3,769,296	4,572,795	4,215,237	7,178,821	7,514,902	8,977,459	835,533	2,080,873
Unrestricted (deficit)	<u>(327,294,741)</u>	<u>(318,375,269)</u>	<u>(311,161,379)</u>	<u>(303,111,363)</u>	<u>(245,663,065)</u>	<u>(220,626,331)</u>	<u>(218,923,524)</u>	<u>(226,722,820)</u>	<u>(14,647,927)</u>	<u>(38,705,446)</u>
<b>Total governmental activities net position (deficit)</b>	<u>\$ (253,626,258)</u>	<u>\$ (249,652,003)</u>	<u>\$ (246,230,737)</u>	<u>\$ (239,862,488)</u>	<u>\$ (187,070,528)</u>	<u>\$ (173,470,353)</u>	<u>\$ (172,478,544)</u>	<u>\$ (176,851,982)</u>	<u>\$ 26,352,278</u>	<u>\$ 4,971,479</u>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 211,630	\$ 279,587	\$ 220,445	\$ 187,664	\$ 125,300	\$ 109,701	\$ 173,453	\$ 160,663	\$ 172,250	\$ 195,223
Unrestricted	<u>1,145,061</u>	<u>1,703,278</u>	<u>2,050,978</u>	<u>2,052,521</u>	<u>2,008,889</u>	<u>1,828,202</u>	<u>1,499,749</u>	<u>1,296,191</u>	<u>1,111,086</u>	<u>1,131,585</u>
<b>Total business-type activities net position</b>	<u>\$ 1,356,691</u>	<u>\$ 1,982,865</u>	<u>\$ 2,271,423</u>	<u>\$ 2,240,185</u>	<u>\$ 2,134,189</u>	<u>\$ 1,937,903</u>	<u>\$ 1,673,202</u>	<u>\$ 1,456,854</u>	<u>\$ 1,283,336</u>	<u>\$ 1,326,808</u>
<b>Primary Government</b>										
Net investment in capital assets	\$ 69,164,668	\$ 64,722,570	\$ 61,381,791	\$ 58,863,744	\$ 54,502,600	\$ 40,086,858	\$ 39,103,531	\$ 41,054,042	\$ 40,336,922	\$ 41,791,275
Restricted	4,715,445	4,280,283	3,769,296	4,572,795	4,215,237	7,178,821	7,514,902	8,977,459	835,533	2,080,873
Unrestricted (deficit)	<u>(326,149,680)</u>	<u>(316,671,991)</u>	<u>(309,110,401)</u>	<u>(301,058,842)</u>	<u>(243,654,176)</u>	<u>(218,798,129)</u>	<u>(217,423,775)</u>	<u>(225,426,629)</u>	<u>(13,536,841)</u>	<u>(37,573,861)</u>
<b>Total primary government net position (deficit)</b>	<u>\$ (252,269,567)</u>	<u>\$ (247,669,138)</u>	<u>\$ (243,959,314)</u>	<u>\$ (237,622,303)</u>	<u>\$ (184,936,339)</u>	<u>\$ (171,532,450)</u>	<u>\$ (170,805,342)</u>	<u>\$ (175,395,128)</u>	<u>\$ 27,635,614</u>	<u>\$ 6,298,287</u>

## 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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>										
Program revenues										
Charges for services	\$ 883,879	\$ 521,505	\$ 1,281,303	\$ 416,556	\$ 307,538	\$ 235,459	\$ 146,124	\$ 92,044	\$ 102,383	\$ 185,855
Operating grants and contributions										
Instruction	32,404,721	27,391,185	26,986,088	25,173,763	24,772,243	22,184,063	20,331,345	17,779,394	17,373,560	15,732,790
Instructional student support services	2,176,702	2,208,555	2,134,418	2,027,376	1,816,472	1,516,088	1,385,733	1,220,677	1,081,610	963,153
Administrative and financial support services	1,608,468	1,612,416	1,597,126	1,510,099	1,365,749	1,229,240	1,038,941	731,602	654,631	622,939
Operation and maintenance of plant services	1,924,482	1,782,699	1,883,650	1,740,435	1,742,509	1,585,207	1,190,350	581,138	529,646	470,830
Pupil transportation	2,850,047	3,913,214	4,421,913	3,910,631	3,702,667	3,384,780	3,543,336	4,327,493	4,592,253	5,131,628
Student activities	329,277	462,848	440,327	406,552	558,772	365,370	192,444	151,275	119,152	103,285
Community services	-	-	-	-	-	-	-	-	-	411
Interest on long-term debt	1,144,298	1,089,295	1,064,550	1,078,514	1,645,357	1,070,398	1,086,614	1,134,892	1,611,914	773,572
Capital grants and contributions	50,000	-	-	-	-	-	-	-	-	-
<b>Total program revenues</b>	<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>	<u>26,065,149</u>	<u>23,984,463</u>
Program expenses										
Instruction	140,590,902	139,355,838	139,788,518	142,835,287	141,307,710	127,399,011	120,864,380	109,559,746	112,833,079	124,002,926
Instructional student support services	21,228,919	22,140,524	20,685,580	21,086,353	19,526,332	18,670,799	18,631,764	15,329,814	14,743,842	15,608,951
Administrative and financial support services	17,746,362	17,576,135	17,414,850	17,931,911	17,684,289	16,650,394	16,211,505	14,326,752	15,612,817	17,811,145
Operation and maintenance of plant services	18,793,525	16,398,849	17,947,529	18,014,640	18,118,979	17,338,023	14,270,890	15,529,105	14,366,192	16,304,099
Pupil transportation	11,222,138	12,629,729	14,924,741	15,209,511	14,873,194	14,326,156	15,121,883	12,554,371	13,058,217	14,235,563
Student activities	3,539,904	4,147,250	4,435,442	4,715,240	4,308,906	3,781,973	3,002,875	2,525,909	2,189,583	2,368,844
Community services	78,243	52,409	92,538	37,189	65,014	49,128	54,763	4,868	13,555	24,526
Interest on long-term debt	4,988,470	5,455,725	5,940,730	6,339,660	6,885,559	8,319,888	9,439,964	9,990,520	9,621,156	10,055,675
<b>Total program expenses</b>	<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>	<u>182,438,441</u>	<u>200,411,729</u>
<b>Net program expense</b>	<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>	<u>(156,373,292)</u>	<u>(176,427,266)</u>
General revenues										
Taxes										
Property taxes, net	126,223,566	131,747,433	131,777,077	131,276,623	132,082,481	134,941,034	136,207,299	143,528,066	145,359,851	139,314,365
Earned income taxes	5,716,817	5,558,844	5,661,053	5,472,165	5,453,697	5,538,634	5,002,289	5,289,240	4,782,118	4,227,228
Other taxes	3,912,341	2,092,537	1,973,869	2,483,580	2,028,280	1,657,168	1,401,424	1,585,982	1,197,926	1,012,080
Unrestricted grants and subsidies	34,704,588	34,516,608	33,675,232	33,712,857	33,060,382	31,383,375	30,171,766	30,183,260	27,684,987	25,488,664
Investment earnings	285,022	1,438,054	1,981,287	968,232	634,949	455,360	273,797	166,727	70,346	44,121
Transfers	-	-	(16,214)	-	(1,288)	(2,613)	-	-	-	-
<b>Total general revenues and transfers</b>	<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>	<u>179,095,228</u>	<u>170,086,458</u>
<b>Total changes in net position (deficit)</b>	<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>	<u>\$ 22,721,936</u>	<u>\$ (6,340,808)</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Business-type activities</b>										
Program revenues										
Charges for services	\$ 142,472	\$ 1,020,632	\$ 1,657,849	\$ 1,502,500	\$ 1,448,080	\$ 1,460,393	\$ 1,408,867	\$ 1,393,981	\$ 1,485,282	\$ 1,720,199
Operating grants and contributions										
Food service	1,767,248	3,243,800	3,884,926	3,844,923	3,781,706	3,828,220	3,532,133	3,295,393	3,183,538	3,260,410
Capital grants and contributions	22,071	4,000	-	-	-	-	-	-	-	-
Refunds of prior year expenditures	235,530	-	-	-	-	-	-	-	-	-
<b>Total program revenues</b>	<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>	<u>4,668,820</u>	<u>4,980,609</u>
Program expenses										
Food services	<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>	<u>4,712,782</u>	<u>4,988,389</u>
<b>Net program revenue (expense)</b>	<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>	<u>(43,962)</u>	<u>(7,780)</u>
General revenues										
Investment earnings	3,774	20,961	30,998	18,292	8,364	3,957	341	215	490	479
Transfers	-	-	16,214	-	1,288	2,613	-	-	-	-
<b>Total general revenues and transfers</b>	<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>	<u>490</u>	<u>479</u>
<b>Total changes in net position (deficit)</b>	<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>	<u>\$ (43,472)</u>	<u>\$ (7,301)</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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Primary Government</b>										
Program revenues										
Charges for services										
Governmental activities	\$ 883,879	\$ 521,505	\$ 1,281,303	\$ 416,556	\$ 307,538	\$ 235,459	\$ 146,124	\$ 92,044	\$ 102,383	\$ 185,855
Business-type activities	142,472	1,020,632	1,657,849	1,502,500	1,448,080	1,460,393	1,408,867	1,393,981	1,485,282	1,720,199
Operating grants and contributions										
Instruction	32,404,721	27,391,185	26,986,088	25,173,763	24,772,243	22,184,063	20,331,345	17,779,394	17,373,560	15,732,790
Instructional student support services	2,176,702	2,208,555	2,134,418	2,027,376	1,816,472	1,516,088	1,385,733	1,220,677	1,081,610	963,153
Administrative and financial support services	1,608,468	1,612,416	1,597,126	1,510,099	1,365,749	1,229,240	1,038,941	731,602	654,631	622,939
Operation and maintenance of plant services	1,924,482	1,782,699	1,883,650	1,740,435	1,742,509	1,585,207	1,190,350	581,138	529,646	470,830
Pupil transportation	2,850,047	3,913,214	4,421,913	3,910,631	3,702,667	3,384,780	3,543,336	4,327,493	4,592,253	5,131,628
Student activities	329,277	462,848	440,327	406,552	558,772	365,370	192,444	151,275	119,152	103,285
Community services	-	-	-	-	-	-	-	-	-	411
Food services	1,767,248	3,243,800	3,884,926	3,844,923	3,781,706	3,828,220	3,532,133	3,295,393	3,183,538	3,260,410
Interest on long-term debt	1,144,298	1,089,295	1,064,550	1,078,514	1,645,357	1,070,398	1,086,614	1,134,892	1,611,914	773,572
Capital grants and contributions	72,071	4,000	-	-	-	-	-	-	-	-
<b>Total program revenues</b>	<u>45,303,665</u>	<u>43,250,149</u>	<u>45,352,150</u>	<u>41,611,349</u>	<u>41,141,093</u>	<u>36,859,218</u>	<u>33,855,887</u>	<u>30,707,889</u>	<u>30,733,969</u>	<u>28,965,072</u>
Program expenses										
Instruction	140,590,902	139,355,838	139,788,518	142,835,287	141,307,710	127,399,011	120,864,380	109,559,746	112,833,079	124,002,926
Instructional student support services	21,228,919	22,140,524	20,685,580	21,086,353	19,526,332	18,670,799	18,631,764	15,329,814	14,743,842	15,608,951
Administrative and financial support services	17,746,362	17,576,135	17,414,850	17,931,911	17,684,289	16,650,394	16,211,505	14,326,752	15,612,817	17,811,145
Operation and maintenance of plant services	18,793,525	16,398,849	17,947,529	18,014,640	18,118,979	17,338,023	14,270,890	15,529,105	14,366,192	16,304,099
Pupil transportation	11,222,138	12,629,729	14,924,741	15,209,511	14,873,194	14,326,156	15,121,883	12,554,371	13,058,217	14,235,563
Student activities	3,539,904	4,147,250	4,435,442	4,715,240	4,308,906	3,781,973	3,002,875	2,525,909	2,189,583	2,368,844
Community services	78,243	52,409	92,538	37,189	65,014	49,128	54,763	4,868	13,555	24,526
Food services	2,797,269	4,577,951	5,558,749	5,259,719	5,043,152	5,030,482	4,724,993	4,516,071	4,712,782	4,989,389
Interest on long-term debt	4,988,470	5,455,725	5,940,730	6,339,660	6,885,559	8,319,888	9,439,964	9,990,520	9,621,156	10,055,675
<b>Total program expenses</b>	<u>220,985,732</u>	<u>222,334,410</u>	<u>226,788,677</u>	<u>231,429,510</u>	<u>227,813,135</u>	<u>211,565,854</u>	<u>202,323,017</u>	<u>184,337,156</u>	<u>187,151,223</u>	<u>205,401,118</u>
<b>Net program expense</b>	<u>(175,682,067)</u>	<u>(179,084,261)</u>	<u>(181,436,527)</u>	<u>(189,818,161)</u>	<u>(186,672,042)</u>	<u>(174,706,636)</u>	<u>(168,467,130)</u>	<u>(153,629,267)</u>	<u>(156,417,254)</u>	<u>(176,436,046)</u>
<b>General revenues</b>										
Taxes										
Property taxes, net	126,223,566	131,747,433	131,777,077	131,276,623	132,082,481	134,941,034	136,207,299	143,528,066	145,359,851	139,314,365
Earned income taxes	5,716,817	5,558,844	5,661,053	5,472,165	5,453,697	5,538,634	5,002,289	5,289,240	4,762,118	4,227,228
Other taxes	3,912,341	2,092,537	1,973,869	2,483,580	2,028,280	1,657,168	1,401,424	1,585,982	1,197,926	1,012,080
Unrestricted grants and subsidies	34,704,588	34,516,608	33,675,232	33,712,857	33,060,382	31,383,375	30,171,766	30,183,260	27,684,987	25,488,664
Investment earnings	288,796	1,459,015	2,012,285	986,524	643,313	459,317	274,138	166,942	70,836	44,600
Miscellaneous	235,530	-	-	-	-	-	-	-	-	-
<b>Total general revenues</b>	<u>171,081,638</u>	<u>175,374,437</u>	<u>175,099,516</u>	<u>173,931,749</u>	<u>173,268,153</u>	<u>173,979,528</u>	<u>173,056,916</u>	<u>180,753,490</u>	<u>179,075,718</u>	<u>170,086,937</u>
<b>Total changes in net position (deficit)</b>	<u>\$ (4,600,429)</u>	<u>\$ (3,709,824)</u>	<u>\$ (6,337,011)</u>	<u>\$ (15,886,412)</u>	<u>\$ (13,403,889)</u>	<u>\$ (727,108)</u>	<u>\$ 4,589,786</u>	<u>\$ 27,124,223</u>	<u>\$ 22,658,464</u>	<u>\$ (6,349,109)</u>

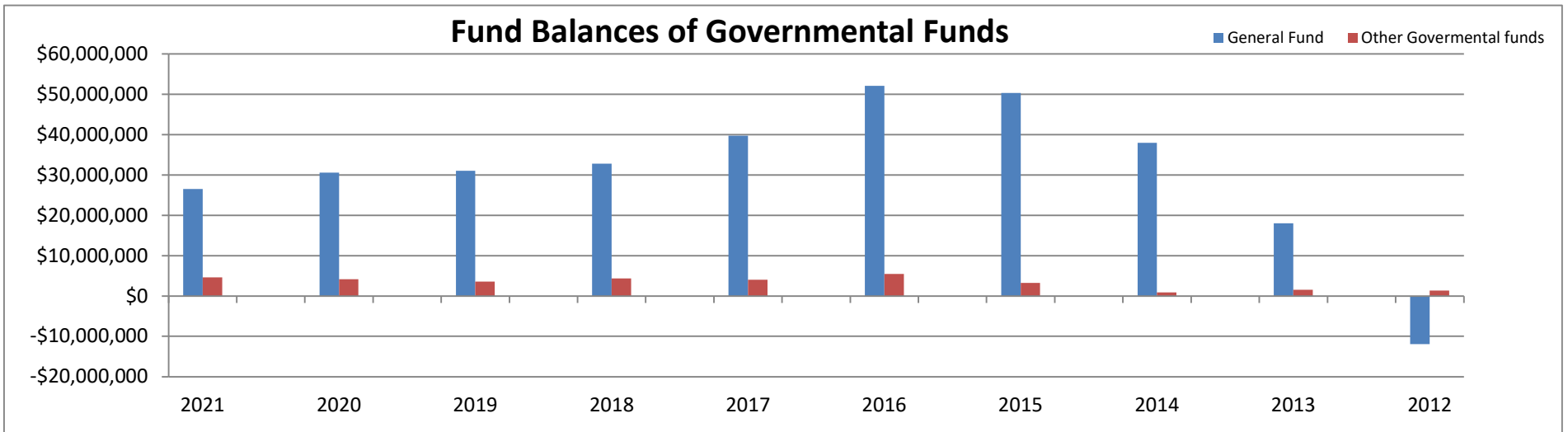
Source: Pocono Mountain School District Statement of Net Activities

# POCONO MOUNTAIN SCHOOL DISTRICT

## FUND BALANCES OF GOVERNMENTAL FUNDS - UNAUDITED

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General Fund</b>										
Nonspendable	\$ 11,244	\$ 52,776	\$ 50,087	\$ 74,729	\$ 34,936	\$ 31,214	\$ 58,210	\$ 87,156	\$ 161,439	\$ 399,192
Restricted for										
Compensatory education	133,737	138,486	178,106	194,590	160,008	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	764,290	764,290
Employer retirement contributions	-	-	-	-	-	1,700,000	4,300,000	8,100,000	-	-
Committed	7,287,490	10,799,755	6,227,863	8,369,760	15,032,949	24,397,368	14,312,814	14,789,460	-	-
Assigned	-	-	-	-	-	-	-	-	10,500,000	-
Unassigned (deficit)	<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>	<u>6,611,494</u>	<u>(13,077,264)</u>
<b>Total general fund</b>	<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>	<u>18,037,223</u>	<u>(11,913,782)</u>
<b>All other governmental funds</b>										
Restricted										
Capital projects fund	<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>	<u>1,570,607</u>	<u>1,316,583</u>
<b>Total all other governmental funds</b>	<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>	<u>1,570,607</u>	<u>1,316,583</u>
<b>Total governmental funds</b>	<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>	<u>\$19,607,830</u>	<u>\$(10,597,199)</u>



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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Revenues</b>										
Local sources	\$ 139,493,990	\$ 139,634,160	\$ 141,461,372	\$ 140,210,558	\$ 140,168,633	\$ 142,004,035	\$ 143,367,123	\$ 149,341,442	\$ 151,369,063	\$ 143,369,627
State sources	66,193,904	67,070,494	66,537,211	64,113,917	62,868,765	57,330,934	53,476,282	51,391,016	48,244,710	44,889,339
Federal sources	10,563,895	5,790,918	5,498,367	5,126,646	5,734,649	5,358,713	5,343,210	4,616,746	5,314,749	4,378,967
<b>Total Revenues</b>	<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>	<u>204,928,522</u>	<u>192,637,933</u>
<b>Expenditures</b>										
Current										
Instruction	131,359,036	124,751,206	125,661,423	124,467,756	123,364,770	114,562,853	106,496,226	102,061,845	99,842,833	111,254,274
Support services	65,913,758	64,138,912	65,240,894	66,563,064	65,823,630	63,042,316	58,748,898	55,936,932	53,494,201	59,463,092
Operation of noninstructional services	3,443,200	4,596,252	4,444,319	4,122,691	3,744,800	3,124,663	2,700,662	2,358,637	1,933,154	2,095,011
Capital outlay	546,642	1,214,023	2,081,212	2,787,255	6,674,904	6,491,515	1,642,491	2,423,970	1,438,179	1,526,271
Debt service										
Principal	13,172,204	12,752,774	12,361,459	11,348,571	11,200,288	9,044,382	9,064,225	13,234,484	20,690,771	12,764,250
Interest	5,400,864	5,825,299	6,219,675	6,639,178	7,032,849	8,013,062	9,021,330	9,972,559	8,456,014	8,974,654
Refund of prior year receipts	833	125,134	50,662	123,210	51,286	850,452	2,686,351	185,948	1,340,125	184,048
<b>Total expenditures</b>	<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>	<u>187,195,277</u>	<u>196,261,600</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<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>	<u>17,733,245</u>	<u>(3,623,667)</u>
<b>Other financing sources (uses)</b>										
Proceeds from collateralized borrowings	-	-	-	-	-	-	-	-	-	11,287,364
Proceeds from extended term financing	-	930,000	-	-	-	946,234	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	10,620,000	-
Bond premiums	-	-	-	-	4,265,322	1,906,752	1,157,006	-	4,481,334	-
Bond discounts	-	-	-	-	(514,676)	-	(283,545)	-	(614,575)	(111,357)
Issuance of debt - refunding	-	-	-	-	62,385,000	30,535,000	40,270,000	-	68,680,000	10,000,000
Payment of debt - refunding	-	-	-	-	(70,872,409)	(32,046,681)	(40,659,023)	-	(70,850,000)	(9,425,000)
Transfers in	1,087,265	2,428,108	1,841,897	2,880,240	10,231,956	3,706,464	518,500	570,500	-	2,298,013
Transfers out	(1,087,265)	(2,428,108)	(1,858,111)	(2,880,240)	(10,233,244)	(3,709,077)	(518,500)	(570,500)	-	(2,298,013)
Sale/Compensation for capital assets	-	57,000	1,600	420	80,756	3,147,281	2,361,861	62,308	155,025	160,313
<b>Total other financing sources (uses)</b>	<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>	<u>12,471,784</u>	<u>11,911,320</u>
<b>Net change in fund balances</b>	<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>	<u>\$ 30,205,029</u>	<u>\$ 8,287,653</u>

Debt service as a percentage of noncapital expenditures	8.61%	8.89%	8.75%	8.58%	8.82%	8.75%	9.72%	12.79%	15.69%	11.16%
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Debt service as a percentage of total expenditures	8.45%	8.71%	8.60%	8.33%	8.37%	8.32%	9.50%	12.47%	15.57%	11.08%
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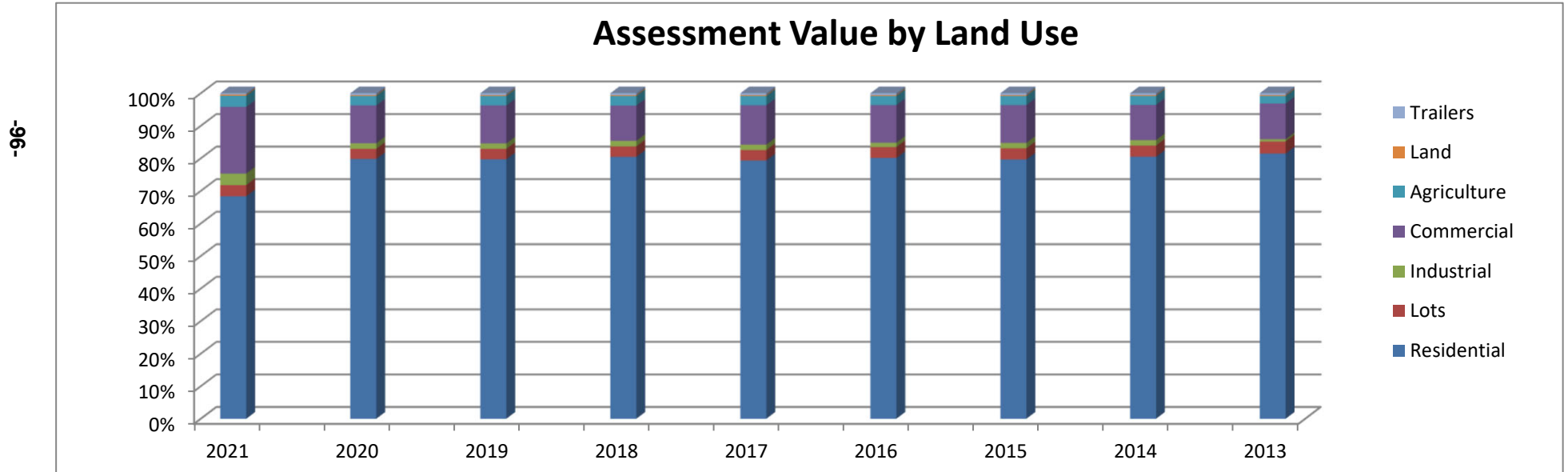
Source: Pocono Mountain School District Statement of Revenues, Expenditures and Changes in Fund Balances

# POCONO MOUNTAIN SCHOOL DISTRICT

## ASSESSMENT VALUE BY LAND USE - UNAUDITED

Last ten fiscal years ending June 30,

Property Type <sup>(1)</sup>	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Residential	\$ 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	\$ 802,938,090	\$ 814,687,704
Lots	241,085,910	31,533,210	32,098,210	31,936,770	32,625,900	33,720,110	34,622,850	34,726,020	36,543,690	38,418,890
Industrial	245,544,310	17,101,230	16,770,560	16,938,070	16,908,730	13,319,290	16,620,770	16,463,040	6,727,680	6,669,640
Commercial	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	108,017,580	100,162,736
Agriculture	238,576,690	29,599,050	29,295,800	29,201,200	28,811,220	28,163,910	27,987,800	27,684,950	22,847,210	9,418,320
Land	23,699,390	2,929,430	2,947,860	2,938,480	2,936,140	2,935,460	2,991,190	2,584,740	2,693,400	2,479,230
Trailers	29,951,040	5,574,736	5,557,070	5,591,230	5,576,160	5,614,430	5,644,630	5,671,170	5,680,120	5,674,520
<b>Total</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>	<b>\$ 985,447,770</b>	<b>\$ 977,511,040</b>



Source: Pennsylvania State Tax Equalization Board

<sup>(1)</sup> 2021 data reflects county-wide reassessment

## 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>
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%
2013	985,447,770	6,111,171,596	147.29	16.13%
2012	977,511,040	6,037,896,275	147.29	16.19%

Source: Pennsylvania State Tax Equalization Board

<sup>(1)</sup> 2021 data reflects county-wide reassessment

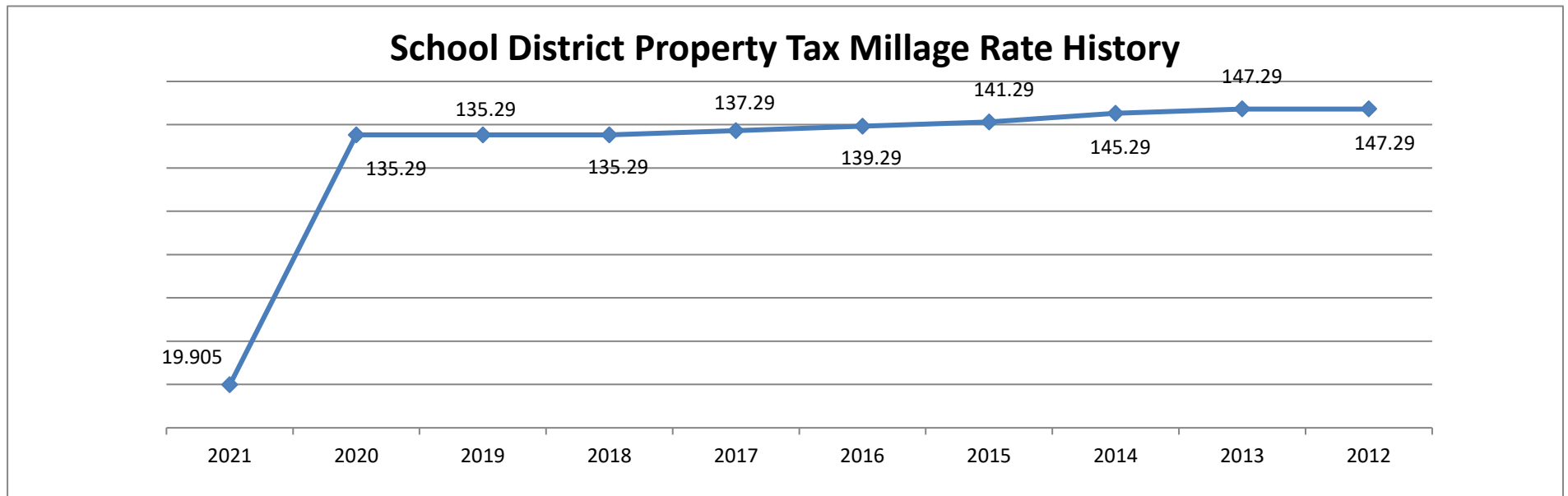
## POCONO MOUNTAIN SCHOOL DISTRICT

### 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	
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
2013	147.29	22.35	20.25	15.00	9.00	29.50	7.00	17.35	15.19	12.25	295.18
2012	147.29	22.35	19.25	14.00	9.00	29.50	7.00	17.60	15.19	12.25	293.43

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Source: District and Municipality Records

<sup>(1)</sup> 2021 data reflects county-wide reassessment

# POCONO MOUNTAIN SCHOOL DISTRICT

## PRINCIPAL TAXPAYERS - UNAUDITED

June 30, 2021 and nine years ago June 30, 2012

June 30, 2021			
<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	\$217,188,480	0.17%
Sanofi Pasteur Inc.	Pharmaceutical Manufacturer	116,389,960	0.17%
Mount Airy Casino Resort	Casino/Resort/Convention Center	100,584,940	0.11%
Chelsea Pocono Finance LLC	Factory Outlet Stores	100,109,750	0.09%
EPT Ski Properties, Inc. <sup>(1)</sup>	Resort/Water Park/Skiing	92,858,330	0.09%
Thomson Logisitics Assets, LLC	Packing	90,500,000	0.07%
Great Wolf Lodge	Resort/Indoor Water Park	71,152,290	0.04%
Walmart Stores Inc.	Distribution Center	65,000,000	0.04%
Pocono International Raceway	Race Track	52,607,130	0.02%
Skytop Lodges Inc.	Resort	21,848,080	0.02%
<b>Total Principal Taxpayers</b>		<b>\$928,238,960</b>	<b>13.31%</b>

June 30, 2012			
<u>Taxpayer</u>	<u>Nature of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Valuation</u>
Chelsea Pocono Finance	Crossings Premium Outlet Stores	\$ 12,000,000	1.22%
Mount Airy #1 LLC	Casino/Resort	11,771,600	1.19%
Aventis Pasteur, Inc	Pharmaceutical Manufacturer	7,555,300	0.77%
Wal-Mart Stores, Inc.	Distribution Center	6,489,110	0.66%
Great Wolf Lodge	Hotel/Water Park	6,159,310	0.63%
JJ I-81 LLC ( Johnson & Johnson)	Distribution Center	5,059,480	0.51%
Pocono International Raceway	Race Track	3,070,660	0.31%
Skytop Lodges, Inc.	Resort	2,985,050	0.30%
Wal-Mart Real Estate	Retail Chain Store	1,614,050	0.16%
MS Logistics LLC	Distribution Center	1,385,010	0.14%
<b>Total Principal Taxpayers</b>		<b>\$ 58,089,570</b>	<b>5.89%</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>
2021	\$ 138,414,047	\$ 6,201,331	\$132,212,716	\$ 123,746,540	93.60%	\$ 2,418,430	\$126,164,970	95.43%
2020	141,622,950	6,206,836	135,416,114	126,612,748	93.50%	2,072,165	128,684,913	95.03%
2019	141,215,345	6,201,319	135,014,026	126,135,108	93.42%	5,249,882	131,384,990	97.31%
2018	140,893,773	6,200,854	134,896,138	125,913,465	93.34%	7,826,832	133,740,297	99.14%
2017	141,822,734	6,202,386	135,620,348	126,328,059	93.15%	8,124,513	134,452,572	99.14%
2016	144,312,810	6,196,997	138,115,813	128,459,099	93.01%	8,683,736	137,142,835	99.30%
2015	142,915,963	6,195,278	136,720,685	126,789,684	92.74%	9,324,366	136,114,050	99.56%
2014	147,264,673	6,210,005	141,054,668	130,948,180	92.84%	9,288,983	140,237,163	99.42%
2013	148,762,869	6,210,559	142,552,310	132,634,181	93.04%	9,079,502	141,713,683	99.41%
2012	147,132,182	6,207,502	140,924,680	130,562,718	92.65%	9,491,333	140,054,051	99.38%

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		Collateralized		Total		
	Bonds and Notes	Capital Leases	Borrowing				
2021	\$ 149,267,310	\$ 670,838	\$ -		\$ 149,938,148	2.65%	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	3.37%	1,314
2015	224,984,982	-	-		224,984,982	3.55%	1,345
2014	232,426,125	-	-		232,426,125	3.82%	1,389
2013	269,091,000	493,750	4,808,672		274,393,422	4.69%	1,627
2012	273,690,000	1,355,585	12,716,555		287,762,140	5.13%	1,694

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,

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<u>Fiscal Year</u> <sup>(1)</sup>	<u>Total Debt Outstanding</u>	<u>Total Taxable Assessed Value</u>	<u>Percentage of Total Taxable Value of Property</u>	<u>Per Capita</u>
2021	\$149,938,148	\$ 6,971,811,040	2.37%	881
2020	165,167,753	1,013,177,370	17.57%	970
2019	178,003,470	1,009,738,830	18.95%	1,050
2018	191,296,307	1,000,862,980	20.35%	1,138
2017	203,720,926	1,015,533,610	21.55%	1,224
2016	218,836,491	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	27.38%	1,389
2013	274,393,422	985,447,770	29.20%	1,627
2012	287,762,140	977,511,040	29.44%	1,694

See the Schedule of Demographic and Economic Statistics for population data

<sup>(1)</sup> 2021 reflects county-wide reassessment



# POCONO MOUNTAIN SCHOOL DISTRICT

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT - UNAUDITED

June 30, 2021

<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</b>			
Series B of 2013	\$ 40,270,000	100%	\$ 40,270,000
Series C of 2013	4,185,000	100%	4,185,000
Series of 2015	1,615,000	100%	1,615,000
Series A of 2015	16,710,000	100%	16,710,000
Series of 2016	27,490,000	100%	27,490,000
Series A of 2016	53,275,000	100%	53,275,000
<b>Total</b>	<b>143,545,000</b>		<b>143,545,000</b>
<b>Capital Leases</b>	<b>670,838</b>	<b>100%</b>	<b>670,838</b>
<b>Total Direct Debt</b>	<b>144,215,838</b>		<b>144,215,838</b>
<b>Overlapping Debt <sup>(1)</sup></b>			
Monroe County	99,583,843	40%	39,833,537
Coolbaugh Township	2,143,800	100%	2,143,800
Jackson Township	2,702,900	100%	2,702,900
Mount Pocono Borough	7,378,638	100%	7,378,638
Pocono Township	16,593,374	100%	16,593,374
Tobyhanna Township	2,649,653	100%	2,649,653
Tunkhannock Township	129,167	100%	129,167
<b>Total Overlapping Debt</b>	<b>131,181,375</b>		<b>71,431,069</b>
<b>Total Direct and Overlapping Debt</b>	<b>\$275,397,213</b>		<b>\$215,646,907</b>

<sup>(1)</sup> Debt as of July 1, 2021. 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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Total Revenue for Prior Three Years	<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>	<u>\$ 585,142</u>	<u>\$ 573,098</u>
Three Year Average (Borrowing Base)	<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>	<u>\$ 195,047</u>	<u>\$ 191,033</u>
Legal Debt Limit (225% of Borrowing Base)	\$ 479,210	\$ 474,158	\$ 470,938	\$ 464,147	\$ 458,877	\$ 456,743	\$ 456,455	\$ 449,537	\$ 438,856	\$ 429,824
Total Net Debt Applicable to Legal Limit	<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>	<u>269,091</u>	<u>273,690</u>
Remaining Borrowing Capacity	<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>	<u>\$ 169,765</u>	<u>\$ 156,134</u>
Percent of Total Debt Outstanding to Legal Debt Limit	<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>	<u>61.32%</u>	<u>63.67%</u>

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## PRINCIPAL EMPLOYERS IN MONROE COUNTY - UNAUDITED

June 30, 2021 and nine years ago June 30, 2012

June 30, 2021			
<u>Company</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Percentage of Total Employees</u>
Sanofi Pasteur Inc.	Pharmaceutical Manufacturer	2,530	5.65%
Lehigh Valley Hospital - Pocono	Health Care - Hospital/Physician Group	2,000	4.47%
Tobyhanna Army Depot (DFAS Cleveland)	Logistics Center for U.S. Department of Defense	1,440	3.22%
Walmart Stores Inc.	Distribution Center	1,351	3.02%
Pocono Mountain School District	K-12 Education - Public School	1,142	2.55%
Kalahari Resorts LLC	Resort/Convention Ctr/Water Park	1,128	2.52%
Camelback Resort	Ski Area/Waterpark/Hotel	1,082	2.42%
Mount Airy Casino Resort	Casino/Resort/Convention Center	971	2.17%
East Stroudsburg Area School District	K-12 Education - Public School	900	2.01%
Pleasant Valley School District	K-12 Education - Public School	900	2.01%
		<u>13,444</u>	<u>30.02%</u>

June 30, 2012			
<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 Mountain School District	K -12 Education - Public School	1,730	N/A
Pocono Medical Center	Health Care - Hospital	1,850	N/A
Roadway Express	Transportation	1,087	N/A
East Stroudsburg Area School District	K -12 Education - Public School	973	N/A
Pleasant Valley School District	K -12 Education - Public School	930	N/A
East Stroudsburg University	Higher Education - University	750	N/A
Stroudsburg Area School District	K -12 Education - Public School	712	N/A
Weis Markets, Inc.	Grocery Market	700	N/A
		<u>16,222</u>	N/A

Source: Center for WorkForce Information & Analysis, Pennsylvania; Pennsylvania Department of Labor & Industry, Second Quarter 2021

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 2012.

# 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>
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
2013	168,629	5,627,464	33,372	9.60%	9,814
2012	169,877	5,680,408	33,438	10.10%	10,176

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>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>	<b><u>2013</u></b>	<b><u>2012</u></b>
Administrative Assistants	71	76	75	74	75	75	76	78	88	107
Building Maintenance	18	18	18	18	18	17	17	17	20	20
Bus Drivers	-	151	151	149	148	149	150	149	156	172
Central Administration	5	6	6	5	6	6	6	7	9	9
Central Duplication & Delivery	4	4	4	4	4	4	4	4	5	5
Computer Technicians	5	5	5	5	5	5	5	5	5	5
Curriculum Directors & Supervisors	10	10	10	10	10	10	8	7	10	13
Custodians	68	67	68	68	65	63	63	63	81	96
Grounds Maintenance	11	11	11	11	11	11	11	11	13	13
Health Room Nurses	7	7	7	7	7	7	7	7	8	9
Management, Supervisory & Admin. Support	23	30	30	27	28	28	28	27	25	25
Mechanics	-	12	12	12	12	12	11	12	12	11
Non-Teacher Assistants	43	49	52	49	48	45	45	94	113	120
Paraprofessionals	50	51	51	49	49	49	49			
Principals & Assistant Principals	24	24	24	24	24	24	24	25	29	31
Security	18	17	17	14	13	13	13	13	19	25
Teachers	<u>785</u>	<u>820</u>	<u>823</u>	<u>824</u>	<u>818</u>	<u>816</u>	<u>809</u>	<u>835</u>	<u>982</u>	<u>1,069</u>
<b>Total</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>	<b><u>1,575</u></b>	<b><u>1,730</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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Regular Programs	\$ 88,286,411 40.34%	\$ 84,336,662 40.10%	\$ 85,542,158 40.09%	\$ 86,032,801 40.34%	\$ 87,076,884 41.28%	\$ 78,936,520 39.62%	\$ 73,880,156 39.02%	\$ 72,898,343 39.42%	\$ 72,457,178 39.02%	\$ 79,767,636 40.97%
Special Programs	37,781,052 17.26%	35,800,758 17.02%	35,269,570 16.53%	33,680,347 15.79%	31,516,871 14.94%	30,769,320 15.44%	27,140,255 14.33%	24,742,454 13.38%	23,289,403 12.54%	26,073,853 13.39%
Vocational Programs	2,608,054 1.19%	2,499,662 1.19%	2,354,887 1.10%	2,257,927 1.06%	2,345,637 1.11%	2,367,662 1.19%	2,349,998 1.24%	2,040,612 1.10%	2,163,641 1.17%	2,975,554 1.53%
Other Instructional Programs	2,440,792 1.12%	1,863,751 0.89%	2,269,912 1.06%	2,471,764 1.16%	2,409,765 1.14%	2,489,351 1.25%	3,112,543 1.64%	2,371,432 1.28%	1,919,265 1.03%	2,424,586 1.25%
Nonpublic School Programs	11,218 0.01%	22,005 0.01%	16,813 0.01%	24,917 0.01%	15,613 0.01%	- 0.00%	13,274 0.01%	9,004 0.00%	12,257 0.01%	12,645 0.01%
Higher Education Programs	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	1,089 0.00%	- 0.00%
Pupil Personnel Services	8,544,276 3.90%	8,187,001 3.89%	8,214,314 3.85%	7,958,000 3.73%	7,536,878 3.57%	7,158,454 3.59%	6,851,029 3.62%	6,362,159 3.44%	6,030,830 3.25%	7,017,958 3.60%
Instructional Staff Services	9,798,367 4.48%	9,610,170 4.57%	8,964,534 4.20%	8,914,486 4.18%	9,127,672 4.33%	7,804,116 3.92%	7,693,018 4.06%	6,760,100 3.66%	5,520,820 2.97%	5,586,976 2.87%
Administrative Services	11,354,663 5.19%	11,003,693 5.23%	10,996,470 5.15%	10,980,776 5.15%	10,741,527 5.09%	9,767,375 4.90%	9,092,885 4.80%	9,116,920 4.93%	9,756,308 5.25%	13,437,047 6.90%
Pupil Health	2,020,232 0.92%	2,124,859 1.01%	2,143,452 1.00%	2,041,831 0.96%	1,928,924 0.91%	1,864,231 0.94%	1,794,327 0.95%	1,678,482 0.91%	1,689,261 0.91%	1,924,242 0.99%
Business Services	1,700,488 0.78%	1,651,927 0.79%	1,741,441 0.82%	1,742,907 0.82%	1,609,398 0.76%	1,577,825 0.79%	1,395,879 0.74%	1,240,973 0.67%	1,398,420 0.75%	1,693,601 0.87%
Operation & Maintenance Plant Services	18,454,560 8.43%	16,012,687 7.61%	16,507,075 7.74%	16,216,266 7.60%	16,239,058 7.70%	15,505,542 7.78%	14,723,521 7.78%	14,628,360 7.91%	13,667,038 7.36%	15,571,605 8.00%
Student Transportation Services	10,582,437 4.84%	11,366,268 5.40%	13,466,062 6.31%	15,413,681 7.23%	15,215,112 7.21%	14,701,862 7.38%	13,324,219 7.04%	13,072,181 7.07%	11,914,061 6.42%	12,446,787 6.39%
Central Support Services	3,300,599 1.51%	3,173,684 1.51%	3,046,592 1.43%	3,215,351 1.51%	3,055,294 1.45%	3,022,711 1.52%	3,311,105 1.75%	2,999,189 1.62%	3,221,783 1.74%	1,460,439 0.75%
Other Support Services	76,577 0.03%	78,623 0.04%	79,434 0.04%	79,766 0.04%	79,659 0.04%	81,154 0.04%	78,477 0.04%	78,568 0.04%	78,846 0.04%	79,594 0.04%
Student Activities	3,198,191 1.46%	3,841,818 1.83%	4,034,671 1.89%	4,085,502 1.92%	3,679,786 1.74%	2,998,842 1.51%	2,645,899 1.40%	2,353,768 1.27%	1,928,732 1.04%	2,079,853 1.07%
Community Services	78,243 0.04%	52,409 0.02%	92,538 0.04%	37,189 0.02%	65,014 0.03%	49,128 0.02%	54,763 0.03%	4,869 0.00%	4,422 0.00%	15,158 0.01%
Capital Outlay	57,919 0.03%	- 0.00%	- 0.00%	- 0.00%	31,769 0.02%	2,240,395 1.12%	1,110,769 0.59%	1,159,720 0.63%	170,948 0.09%	440,963 0.23%
Debt Service	18,573,068 8.49%	18,578,073 8.83%	18,581,134 8.71%	17,987,749 8.43%	18,233,137 8.64%	17,057,444 8.56%	18,085,555 9.55%	23,207,043 12.55%	29,104,237 15.68%	21,520,104 11.05%
Refunds of Prior Year Receipts	833 0.00%	125,134 0.06%	50,662 0.02%	123,210 0.06%	51,286 0.02%	850,452 0.43%	2,686,351 1.42%	185,948 0.10%	1,340,125 0.72%	184,048 0.09%
<b>Total</b>	<b>\$ 218,867,980</b>	<b>\$ 210,329,184</b>	<b>\$ 213,371,719</b>	<b>\$ 213,264,470</b>	<b>\$ 210,959,284</b>	<b>\$ 199,242,384</b>	<b>\$ 189,344,023</b>	<b>\$ 184,910,125</b>	<b>\$ 185,668,664</b>	<b>\$ 194,712,649</b>
October 1st Pupil Count	8,290	8,807	8,855	9,000	9,024	9,134	9,293	9,445	9,814	10,176
Average Expenditures Per Pupil	\$26,401	\$23,882	\$24,096	\$23,696	\$23,378	\$21,813	\$20,375	\$19,578	\$18,919	\$19,134

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

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

Last ten fiscal years ending June 30,

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Regular Programs	\$ 10,650 40.34%	\$ 9,576 40.10%	\$ 9,660 40.09%	\$ 9,559 40.34%	\$ 9,649 41.28%	\$ 8,642 39.62%	\$ 7,950 39.02%	\$ 7,718 39.42%	\$ 7,383 39.03%	\$ 7,839 40.97%
Special Programs	4,557 17.26%	4,065 17.02%	3,983 16.53%	3,742 15.79%	3,493 14.94%	3,369 15.44%	2,921 14.33%	2,620 13.38%	2,373 12.54%	2,562 13.39%
Vocational Programs	315 1.19%	284 1.19%	266 1.10%	251 1.06%	260 1.11%	259 1.19%	253 1.24%	216 1.10%	220 1.17%	292 1.53%
Other Instructional Programs	294 1.12%	212 0.89%	256 1.06%	275 1.16%	267 1.14%	273 1.25%	335 1.64%	251 1.28%	196 1.03%	238 1.25%
Nonpublic School Programs	1 0.01%	2 0.01%	2 0.01%	3 0.01%	2 0.01%	- 0.00%	1 0.01%	1 0.00%	1 0.01%	1 0.01%
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	1,031 3.90%	930 3.89%	928 3.85%	884 3.73%	835 3.57%	784 3.59%	737 3.62%	674 3.44%	615 3.25%	690 3.60%
Instructional Staff Services	1,182 4.48%	1,091 4.57%	1,012 4.20%	990 4.18%	1,011 4.33%	854 3.92%	828 4.06%	716 3.66%	563 2.97%	549 2.87%
Administrative Services	1,370 5.19%	1,249 5.23%	1,242 5.15%	1,220 5.15%	1,190 5.09%	1,069 4.90%	978 4.80%	965 4.93%	994 5.25%	1,320 6.90%
Pupil Health	244 0.92%	241 1.01%	242 1.00%	227 0.96%	214 0.91%	204 0.94%	193 0.95%	178 0.91%	172 0.91%	189 0.99%
Business Services	205 0.78%	188 0.79%	197 0.82%	194 0.82%	178 0.76%	173 0.79%	150 0.74%	131 0.67%	142 0.75%	166 0.87%
Operation & Maintenance of Plant Services	2,226 8.43%	1,818 7.61%	1,864 7.74%	1,802 7.60%	1,800 7.70%	1,698 7.78%	1,584 7.78%	1,549 7.91%	1,393 7.36%	1,530 8.00%
Student Transportation Services	1,277 4.84%	1,291 5.40%	1,521 6.31%	1,713 7.23%	1,686 7.21%	1,610 7.38%	1,434 7.04%	1,384 7.07%	1,214 6.42%	1,223 6.39%
Central Support Services	398 1.51%	360 1.51%	344 1.43%	357 1.51%	339 1.45%	331 1.52%	356 1.75%	318 1.62%	328 1.74%	144 0.75%
Other Support Services	9 0.03%	9 0.04%	9 0.04%	9 0.04%	9 0.04%	9 0.04%	8 0.04%	8 0.04%	8 0.04%	8 0.04%
Student Activities	386 1.46%	436 1.83%	456 1.89%	454 1.92%	408 1.74%	328 1.51%	285 1.40%	249 1.27%	197 1.04%	204 1.07%
Community Services	9 0.04%	6 0.02%	10 0.04%	4 0.02%	7 0.03%	5 0.02%	6 0.03%	1 0.00%	- 0.00%	1 0.01%
Capital Outlay	7 0.03%	- 0.00%	- 0.00%	- 0.00%	4 0.02%	245 1.12%	120 0.59%	123 0.63%	17 0.09%	43 0.23%
Debt Service	2,240 8.49%	2,109 8.83%	2,098 8.71%	1,999 8.43%	2,021 8.64%	1,867 8.56%	1,946 9.55%	2,457 12.55%	2,966 15.68%	2,115 11.05%
Refunds of Prior Year Receipts	0 0.00%	14 0.06%	6 0.02%	14 0.06%	6 0.02%	93 0.43%	289 1.42%	20 0.10%	137 0.72%	18 0.09%
Total	<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>	<u>\$ 18,918</u>	<u>\$ 19,134</u>
October 1st Pupil Count	8,290	8,807	8,855	9,000	9,024	9,134	9,293	9,445	9,814	10,176
Average Expenditures Per Pupil	\$ 26,401	\$ 23,882	\$ 24,096	\$ 23,696	\$ 23,378	\$ 21,813	\$ 20,375	\$ 19,578	\$ 18,919	\$ 19,134

Source: District Records

# POCONO MOUNTAIN SCHOOL DISTRICT

## DISTRICT FACILITIES INFORMATION - UNAUDITED

June 30, 2021

	<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	702	71%
Pocono Elementary Center 161 Tumbleweed Drive Tannersville, PA 18372	1985	-	87,797	N/A	900	-	0%
Swiftwater Elementary Center 135 Academic Drive Swiftwater, PA 18370	2008	-	204,106	K-3	1,663	931	56%
Tobyhanna Elementary Center 398 Old Route 940 Tobyhanna, PA 18466	1982	1989	87,654	K-6	774	568	73%
Clear Run Intermediate School 3700 Memorial Boulevard Tobyhanna, PA 18466	1996	-	207,460	3-6	1,589	1,040	65%
Swiftwater Intermediate School 208 Campus Drive Swiftwater, PA 18370	1961	1987, 2008	155,656	4-6	1,173	769	66%
<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	599	39%
West Junior High School 180 Panther Lane Pocono Summit, PA 18346	2006	-	210,858	7-8	1,586	759	48%
East High School 231 Pocono Mountain School Road Swiftwater, PA 18370	1993	-	199,309	9-12	1,637	1,281	78%
West High School 181 Panther Lane Pocono Summit, PA 18346	2002	-	359,950	9-12	<u>2,240</u>	<u>1,641</u>	<u>73%</u>
<b>Totals</b>					<b><u>14,071</u></b>	<b><u>8,290</u></b>	<b><u>59%</u></b>



# POCONO MOUNTAIN SCHOOL DISTRICT

## DISTRICT FACILITIES INFORMATION - UNAUDITED (Continued)

June 30, 2021

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	<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
Maintenance Services 177 Campus Drive Swiftwater, PA 18370	1988	-	5,184
Administrative Center 135 Pocono Mountain School Road Swiftwater, PA 18370	1993	2005	14,807

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>
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%
2013	9,814	5,419	55.22%
2012	10,176	5,764	56.64%

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>
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
2013	9,814	982	10:1
2012	10,176	1,069	10:1

Source: District records

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER INFORMATION BY DEGREE - UNAUDITED

Last ten fiscal years ending June 30,

<u>Fiscal Year</u>	<u>Bachelor's Degree</u>	<u>Bachelor's Degree + 6</u>	<u>Bachelor's Degree + 9</u>	<u>Bachelor's Degree + 12</u>	<u>Bachelor's Degree + 18</u>	<u>Bachelor's Degree + 24</u>	<u>Bachelor's Degree + 27</u>	<u>Bachelor's Degree + 30</u>	<u>Master's Degree</u>	<u>Master's Degree + 6</u>	<u>Master's Degree + 9</u>	<u>Master's Degree + 12</u>
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
2013	8	5	0	19	31	41	0	89	121	65	0	62
2012	19	6	0	29	31	57	0	73	121	65	0	62

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<u>Fiscal Year</u>	<u>Master's Degree + 18</u>	<u>Master's Degree + 24</u>	<u>Master's Degree + 27</u>	<u>Master's Degree + 30</u>	<u>Master's Degree + 36</u>	<u>Master's Degree + 42</u>	<u>Master's Degree + 45</u>	<u>Master's Degree + 48</u>	<u>Master's Degree + 54</u>	<u>Master's Degree + 60</u>	<u>Doctorate Degree</u>	<u>Total</u>
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
2013	46	50	0	49	45	43	0	53	31	217	7	982
2012	46	50	0	60	45	44	0	53	31	271	6	1,069

Source: Pocono Mountain School District Office of Human Resources

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER SALARY INFORMATION - UNAUDITED

Last ten fiscal years ended June 30,

<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>
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
2013	42,000	62,934	83,868	64,860	63,543
2012	40,024	61,395	82,766	61,626	62,278

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>	FDIC	Government	<u>Total</u>
	<u>Insured Institutions</u> <sup>(1)</sup>	<u>Investment Pools</u> <sup>(2)</sup>	
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
2013	34,411,643	2,118,428	36,530,071
2012	4,879,974	4,495,191	9,375,165

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

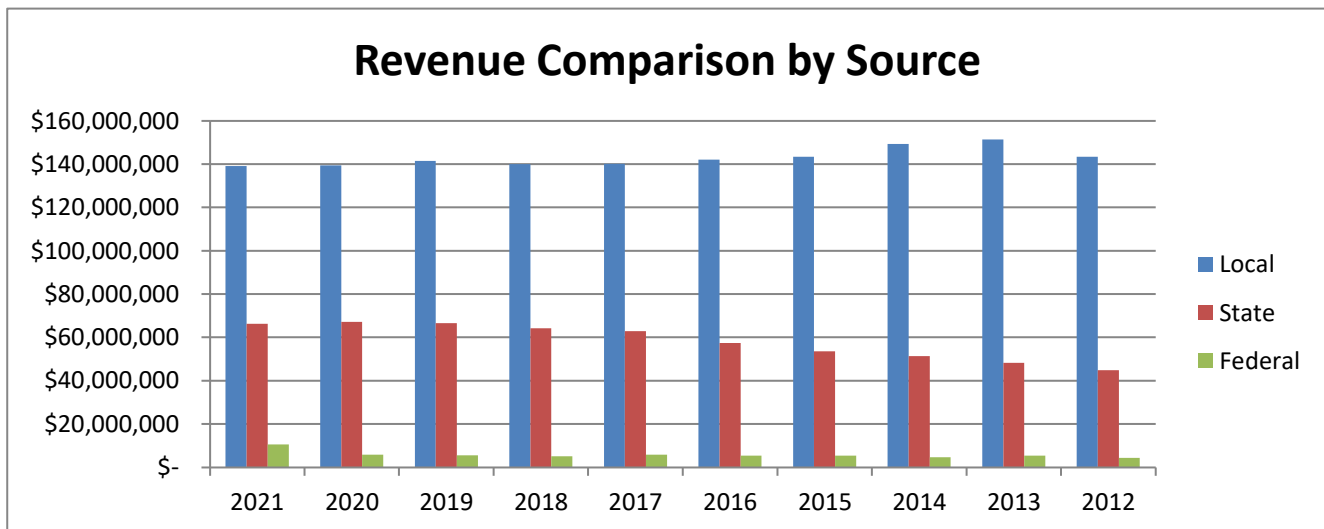
<sup>(2)</sup> Government investment pools include Pennsylvania Local Government Investment Trust (PLGIT) and Pennsylvania School District Liquid Asset Fund (PSDLAF)

# 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>
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
2013	151,367,490	48,244,710	5,314,749	204,926,949
2012	143,368,602	44,889,339	4,378,967	192,636,908



Source: Pocono Mountain School District Annual Financial Reports

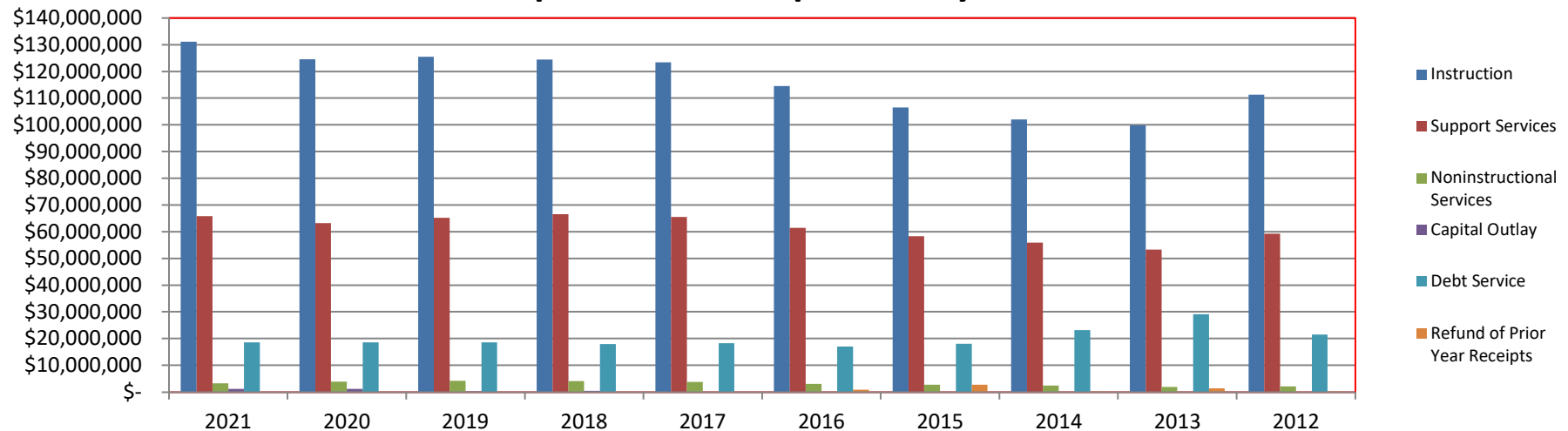
## POCONO MOUNTAIN SCHOOL DISTRICT

### 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>
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
2013	99,842,833	53,277,367	1,933,154	170,948	29,104,237	1,340,125	185,668,664
2012	111,254,274	59,218,249	2,095,011	440,963	21,520,104	184,048	194,712,649

### Expenditure Comparison by Function



Source: Pocono Mountain School District Annual Financial Reports

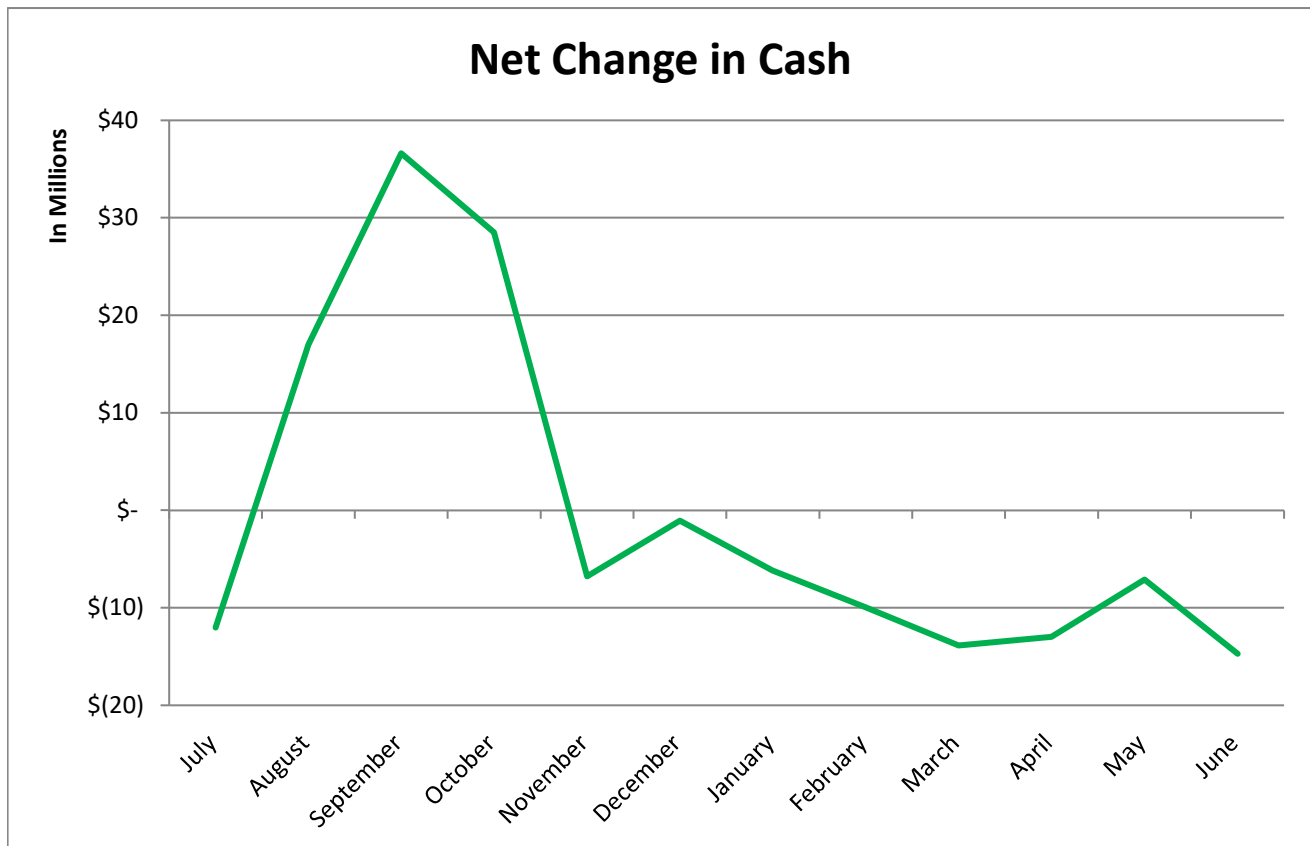


# POCONO MOUNTAIN SCHOOL DISTRICT

## CASH FLOW ANALYSIS - UNAUDITED

### 2020 - 2021 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	\$ 44,255,471	\$ 2,036,623	\$(14,064,976)	\$(12,028,353)	\$ 32,227,118
August	32,227,118	26,800,419	(9,815,563)	16,984,856	49,211,974
September	49,211,974	64,121,533	(27,489,385)	36,632,148	85,844,122
October	85,844,122	47,149,832	(18,644,338)	28,505,494	114,349,616
November	114,349,616	7,798,577	(14,602,935)	(6,804,358)	107,545,258
December	107,545,258	18,494,628	(19,582,512)	(1,087,884)	106,457,374
January	106,457,374	4,002,548	(10,209,562)	(6,207,014)	100,250,360
February	100,250,360	5,284,093	(15,271,630)	(9,987,537)	90,262,823
March	90,262,823	8,799,726	(22,673,005)	(13,873,279)	76,389,544
April	76,389,544	5,160,551	(18,156,689)	(12,996,138)	63,393,406
May	63,393,406	4,701,711	(11,822,564)	(7,120,853)	56,272,553
June	56,272,553	12,274,794	(26,985,464)	(14,710,670)	41,561,883



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

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

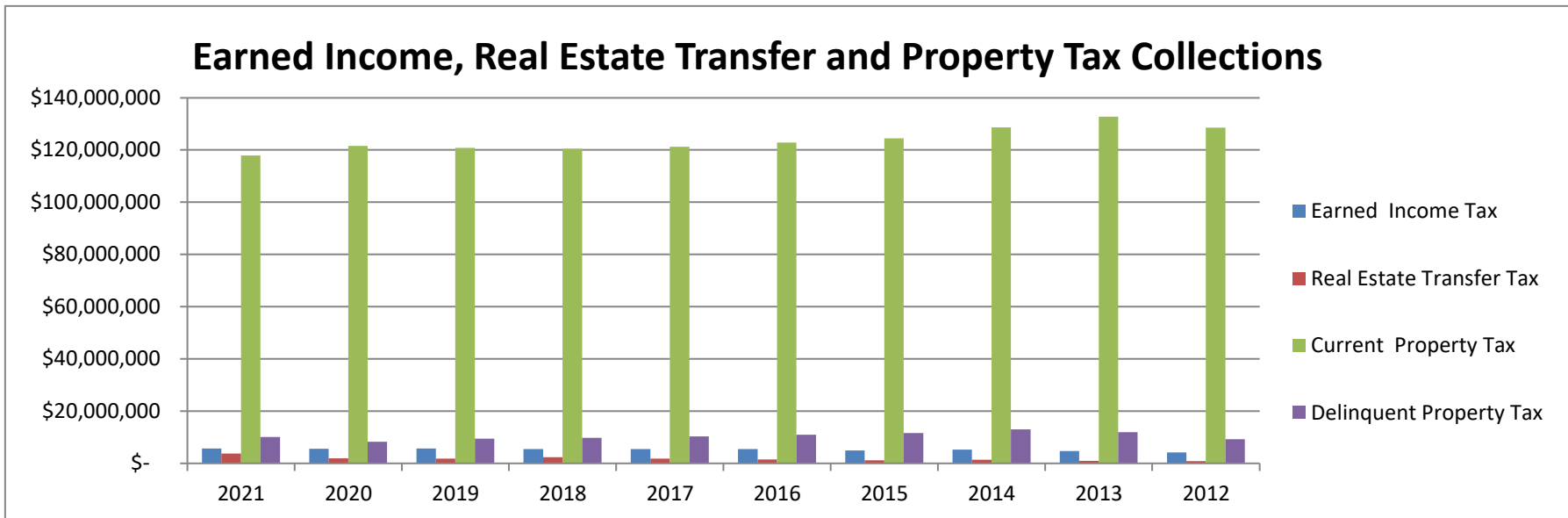
## POCONO MOUNTAIN SCHOOL DISTRICT

### 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>
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
2013	4,762,118	1,013,407	132,700,742	11,952,976	150,429,243
2012	4,227,228	822,497	128,451,893	9,223,494	142,725,112

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Source: Pocono Mountain School District Annual Financial Reports

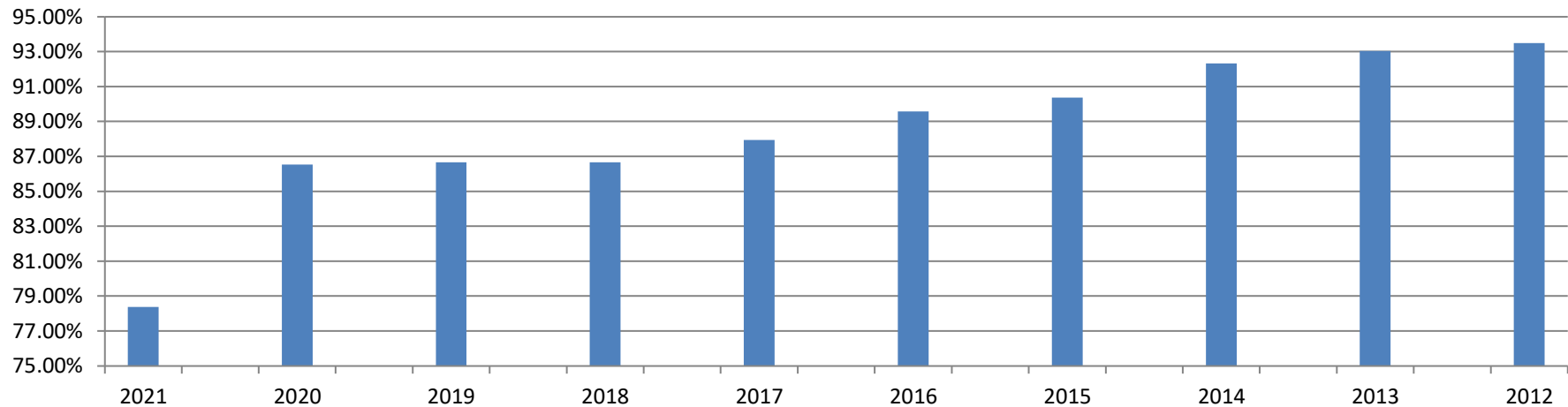
## MONROE COUNTY SCHOOL DISTRICTS

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

Last ten fiscal years ending June 30,

<u>School District</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>	<u>2013</u>	<u>2012</u>
East Stroudsburg Area	31.270	176.810	177.860	177.860	177.860	179.370	180.810	180.810	180.810	180.810
Pleasant Valley	23.812	150.016	148.016	148.016	146.016	146.016	146.016	146.016	146.016	146.016
Pocono Mountain	19.905	135.290	135.290	135.290	137.290	139.290	141.290	145.290	147.290	147.290
Stroudsburg Area	26.607	163.300	163.300	163.300	163.300	157.360	157.360	157.360	157.360	156.090
Average Monroe County School District Millage	<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>	<u>158.308</u>	<u>157.552</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>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$150,000	N/A	N/A	N/A	N/A	N/A	3,499	3,331	3,032	2,814	2,629
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	5,563	5,518	5,299	5,320	5,163
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	5,406	5,430	5,240	5,474	5,489
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	8,083	7,996	7,813	8,090	8,104
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	4,531	4,447	4,329	4,224	4,145
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	2,692	2,644	2,581	2,560	2,500
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	3,183	3,088	2,954	2,900	2,758
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	3,549	3,441	3,490	3,351	3,301
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	2,329	2,329	2,223	2,285	2,194
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	2,489	2,406	2,348	2,404	2,477
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	1,730	1,769	1,626	1,590	1,669
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	1,985	1,896	1,838	1,760	1,807
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	2,015	2,063	2,091	2,051	2,004
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	2,025	2,124	2,206	2,095	2,092
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	2,308	2,406	2,320	2,328	2,313
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	2,447	2,452	2,322	2,408	2,409
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	2,709	2,799	2,665	2,731	2,812
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	3,167	3,184	3,068	3,145	3,228
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	3,695	3,713	3,667	3,815	3,945
1 - 999	N/A	N/A	N/A	N/A	N/A	4,090	4,056	4,125	4,351	4,499
No Taxable Income	N/A	N/A	N/A	N/A	N/A	2,484	2,440	2,213	2,106	2,002
TOTAL	N/A	N/A	N/A	N/A	N/A	69,979	69,532	67,450	67,802	67,540

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$150,000	N/A	N/A	N/A	N/A	N/A	5.00%	4.79%	4.50%	4.15%	3.89%
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	7.95%	7.94%	7.85%	7.85%	7.64%
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	7.73%	7.81%	7.77%	8.07%	8.13%
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	11.55%	11.50%	11.58%	11.93%	12.00%
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	6.47%	6.40%	6.42%	6.23%	6.14%
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	3.85%	3.80%	3.83%	3.78%	3.70%
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	4.55%	4.44%	4.38%	4.28%	4.08%
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	5.07%	4.95%	5.17%	4.94%	4.89%
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	3.33%	3.35%	3.30%	3.37%	3.25%
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	3.56%	3.46%	3.48%	3.55%	3.67%
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	2.47%	2.54%	2.41%	2.35%	2.47%
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	2.84%	2.73%	2.72%	2.60%	2.68%
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	2.88%	2.97%	3.10%	3.02%	2.97%
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	2.89%	3.05%	3.27%	3.09%	3.10%
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	3.30%	3.46%	3.44%	3.43%	3.42%
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	3.50%	3.53%	3.44%	3.55%	3.57%
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	3.87%	4.03%	3.95%	4.03%	4.16%
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	4.53%	4.58%	4.55%	4.64%	4.78%
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	5.28%	5.34%	5.44%	5.63%	5.84%
1 - 999	N/A	N/A	N/A	N/A	N/A	5.84%	5.83%	6.12%	6.42%	6.66%
No Taxable Income	N/A	N/A	N/A	N/A	N/A	3.55%	3.51%	3.28%	3.11%	2.96%
TOTAL	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%	100.00%	100.00%

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2021, 2020, and 2019 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 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>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$1,000,000	N/A	N/A	N/A	54	43	N/A	N/A	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	147	151	N/A	N/A	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	792	736	N/A	N/A	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	9,281	8,761	N/A	N/A	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	5,820	5,572	N/A	N/A	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	8,448	8,406	N/A	N/A	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	4,822	4,768	N/A	N/A	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	6,307	6,165	N/A	N/A	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	7,877	7,793	N/A	N/A	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	9,907	9,982	N/A	N/A	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	16,495	17,006	N/A	N/A	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	<u>2,752</u>	<u>2,587</u>	N/A	N/A	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	<u>72,702</u>	<u>71,970</u>	N/A	N/A	N/A	N/A	N/A

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$1,000,000	N/A	N/A	N/A	0.07%	0.06%	N/A	N/A	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	0.20%	0.21%	N/A	N/A	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	1.09%	1.02%	N/A	N/A	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	12.77%	12.17%	N/A	N/A	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	8.01%	7.74%	N/A	N/A	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	11.62%	11.68%	N/A	N/A	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	6.63%	6.62%	N/A	N/A	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	8.68%	8.57%	N/A	N/A	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	10.83%	10.83%	N/A	N/A	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	13.63%	13.87%	N/A	N/A	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	22.69%	23.63%	N/A	N/A	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	<u>3.79%</u>	<u>3.59%</u>	N/A	N/A	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	<u>100.00%</u>	<u>100.00%</u>	N/A	N/A	N/A	N/A	N/A

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2021, 2020, and 2019 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2016 through 2011 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>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$150,000	N/A	N/A	N/A	N/A	N/A	1,104	1,011	907	837	760
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	1,810	1,825	1,768	1,709	1,593
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	1,896	1,968	1,875	1,896	1,852
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	2,973	2,896	2,836	2,977	2,846
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	1,836	1,773	1,687	1,617	1,563
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	1,008	1,042	1,037	997	914
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	1,272	1,242	1,166	1,122	1,044
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	1,377	1,307	1,392	1,284	1,205
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	960	895	846	873	824
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	946	988	930	945	929
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	710	718	587	600	618
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	769	742	710	690	675
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	780	837	798	801	748
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	781	860	869	806	781
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	878	943	899	839	862
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	947	953	896	917	878
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	1,028	1,046	1,049	991	1,015
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	1,206	1,208	1,133	1,144	1,128
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	1,359	1,308	1,330	1,329	1,327
0 - 999	N/A	N/A	N/A	N/A	N/A	2,414	2,369	2,359	2,322	2,213
TOTAL	N/A	N/A	N/A	N/A	N/A	26,054	25,931	25,074	24,696	23,775

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$150,000	N/A	N/A	N/A	N/A	N/A	4.24%	3.90%	3.62%	3.39%	3.20%
100,000 - 149,999	N/A	N/A	N/A	N/A	N/A	6.95%	7.04%	7.05%	6.92%	6.70%
75,000 - 99,999	N/A	N/A	N/A	N/A	N/A	7.28%	7.59%	7.48%	7.68%	7.79%
50,000 - 74,999	N/A	N/A	N/A	N/A	N/A	11.41%	11.17%	11.31%	12.05%	11.97%
40,000 - 49,999	N/A	N/A	N/A	N/A	N/A	7.05%	6.84%	6.73%	6.55%	6.57%
35,000 - 39,999	N/A	N/A	N/A	N/A	N/A	3.87%	4.02%	4.14%	4.04%	3.84%
30,000 - 34,999	N/A	N/A	N/A	N/A	N/A	4.88%	4.79%	4.65%	4.54%	4.39%
25,000 - 29,999	N/A	N/A	N/A	N/A	N/A	5.29%	5.04%	5.55%	5.20%	5.07%
22,000 - 24,999	N/A	N/A	N/A	N/A	N/A	3.68%	3.45%	3.37%	3.53%	3.47%
19,000 - 21,999	N/A	N/A	N/A	N/A	N/A	3.63%	3.81%	3.71%	3.83%	3.91%
17,000 - 18,999	N/A	N/A	N/A	N/A	N/A	2.73%	2.77%	2.34%	2.43%	2.60%
15,000 - 16,999	N/A	N/A	N/A	N/A	N/A	2.95%	2.86%	2.83%	2.79%	2.84%
13,000 - 14,999	N/A	N/A	N/A	N/A	N/A	2.99%	3.23%	3.18%	3.24%	3.15%
11,000 - 12,999	N/A	N/A	N/A	N/A	N/A	3.00%	3.32%	3.47%	3.26%	3.28%
9,000 - 10,999	N/A	N/A	N/A	N/A	N/A	3.37%	3.64%	3.59%	3.40%	3.63%
7,000 - 8,999	N/A	N/A	N/A	N/A	N/A	3.63%	3.68%	3.57%	3.71%	3.69%
5,000 - 6,999	N/A	N/A	N/A	N/A	N/A	3.95%	4.03%	4.18%	4.01%	4.27%
3,000 - 4,999	N/A	N/A	N/A	N/A	N/A	4.63%	4.66%	4.52%	4.63%	4.74%
1,000 - 2,999	N/A	N/A	N/A	N/A	N/A	5.22%	5.04%	5.30%	5.40%	5.58%
1 - 999	N/A	N/A	N/A	N/A	N/A	9.27%	9.14%	9.41%	9.40%	9.31%
TOTAL	N/A	N/A	N/A	N/A	N/A	100.00%	100.00%	100.00%	100.00%	100.00%

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2021, 2020, and 2019 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 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>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$1,000,000	N/A	N/A	N/A	(3)	(3)	N/A	N/A	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	(3)	(3)	N/A	N/A	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	228	251	N/A	N/A	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	3,001	2,884	N/A	N/A	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	2,106	2,080	N/A	N/A	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	3,161	3,222	N/A	N/A	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	1,897	1,986	N/A	N/A	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	2,557	2,499	N/A	N/A	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	3,161	3,194	N/A	N/A	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	3,879	4,138	N/A	N/A	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	6,073	6,587	N/A	N/A	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	1,039	1,056	N/A	N/A	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	27,102	27,897	N/A	N/A	N/A	N/A	N/A

Taxable Income Range <sup>(2)</sup>	Percentage of Tax Returns <sup>(1)</sup>									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
> \$1,000,000	N/A	N/A	N/A	(3)	(3)	N/A	N/A	N/A	N/A	N/A
500,000 - 999,999	N/A	N/A	N/A	(3)	(3)	N/A	N/A	N/A	N/A	N/A
250,000 - 499,999	N/A	N/A	N/A	0.84%	0.90%	N/A	N/A	N/A	N/A	N/A
100,000 - 249,999	N/A	N/A	N/A	11.07%	10.34%	N/A	N/A	N/A	N/A	N/A
75,000 - 99,999	N/A	N/A	N/A	7.77%	7.46%	N/A	N/A	N/A	N/A	N/A
50,000 - 74,999	N/A	N/A	N/A	11.66%	11.55%	N/A	N/A	N/A	N/A	N/A
40,000 - 49,999	N/A	N/A	N/A	7.00%	7.12%	N/A	N/A	N/A	N/A	N/A
30,000 - 39,999	N/A	N/A	N/A	9.43%	8.96%	N/A	N/A	N/A	N/A	N/A
20,000 - 29,999	N/A	N/A	N/A	11.66%	11.45%	N/A	N/A	N/A	N/A	N/A
10,000 - 19,999	N/A	N/A	N/A	14.31%	14.83%	N/A	N/A	N/A	N/A	N/A
1 - 9,999	N/A	N/A	N/A	22.41%	23.61%	N/A	N/A	N/A	N/A	N/A
No Taxable Income	N/A	N/A	N/A	3.83%	3.79%	N/A	N/A	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	100.00%	100.00%	N/A	N/A	N/A	N/A	N/A

Source: Pennsylvania Department of Revenue

<sup>(1)</sup> 2021, 2020 and 2019 data not currently available

<sup>(2)</sup> As of 2017 Taxable Income Ranges were adjusted per source; 2016 through 2012 data on previous schedule

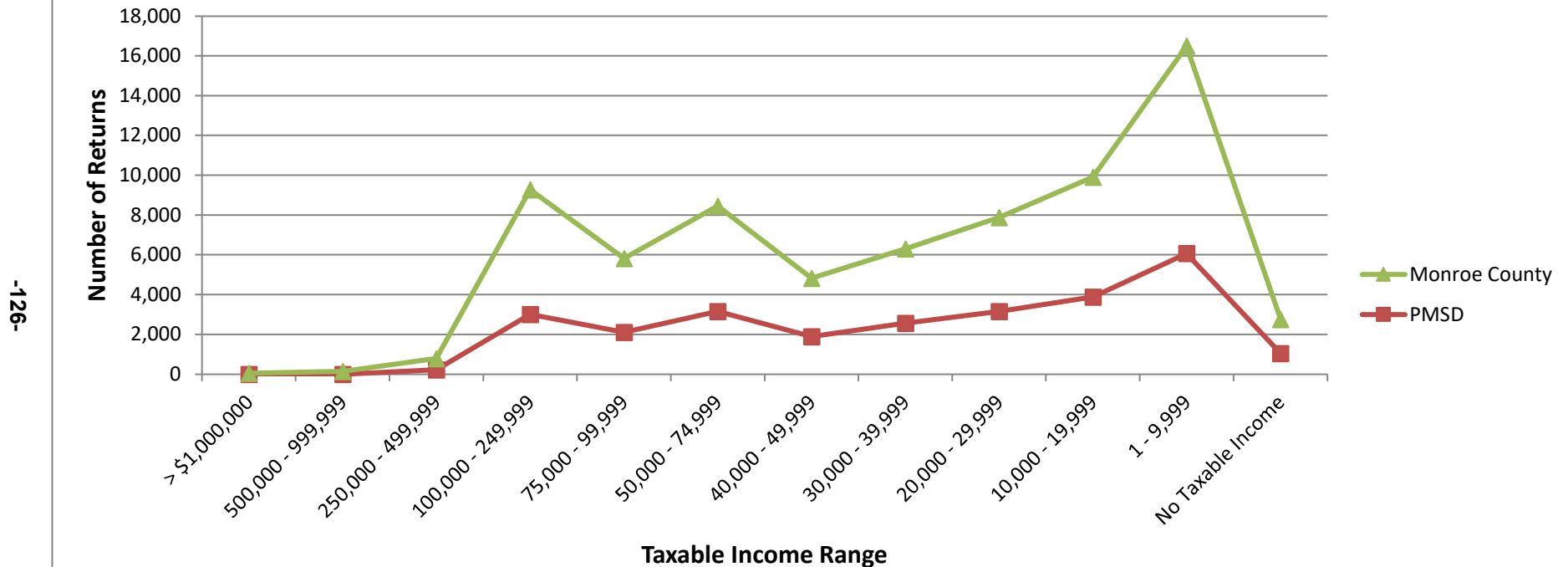
<sup>(3)</sup> Data has been redacted to prevent disclosure of individual tax return information

## POCONO MOUNTAIN SCHOOL DISTRICT

### COMPARISONS - STATE TAXABLE INCOME STATISTICS - UNAUDITED

Last ten calendar years ending December 31,

#### 2018 Comparison of State Income Tax Returns Filed



Source: Pennsylvania Department of Revenue

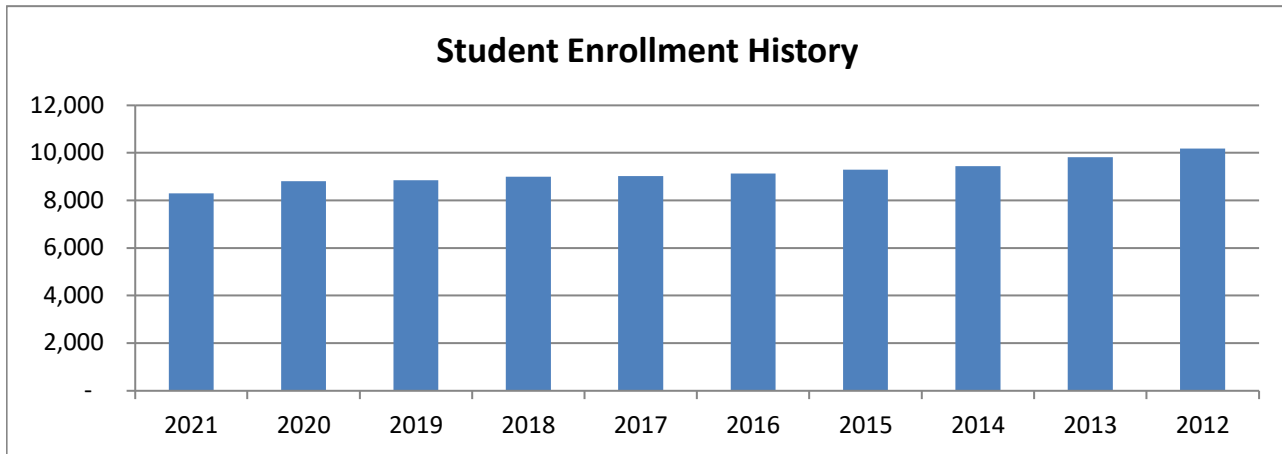


# POCONO MOUNTAIN SCHOOL DISTRICT

## ENROLLMENT HISTORY BY INSTRUCTION LEVEL - UNAUDITED

Last ten fiscal years ending June 30,

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Intermediate</u>	<u>Junior High School</u>	<u>High School</u>	<u>Totals</u>
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
2013	3,877	1,487	1,697	2,753	9,814
2012	4,091	1,593	1,755	2,737	10,176



Source: Pennsylvania Department of Education

# POCONO MOUNTAIN SCHOOL DISTRICT

## TEACHER SALARY SCHEDULE I - UNAUDITED

2020 - 2021

<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	\$ 48,745	\$ 50,520	\$ 52,294	\$ 54,069	\$ 55,843	\$ 57,618	
2	49,201	50,976	52,751	54,526	56,300	58,075	
3	51,428	53,203	54,978	56,753	58,527	60,303	
4	53,655	55,431	57,205	58,980	60,755	62,530	
5	55,883	57,658	59,432	61,207	62,982	64,757	
6	58,110	59,885	61,659	63,435	65,209	66,984	
7	60,337	62,112	63,887	65,662	67,436	69,211	
8	62,564	64,339	66,114	67,889	69,663	71,439	
9	64,791	66,567	68,341	70,116	71,891	73,666	
10	67,019	68,794	70,568	72,343	74,118	75,893	
11	69,246	71,021	72,795	74,571	76,345	78,120	
<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	\$ 59,392	\$ 61,167	\$ 62,941	\$ 64,716	\$ 66,490	\$ 67,673	\$ 68,856
2	59,850	61,625	63,399	65,175	66,949	68,132	70,568
3	62,077	63,852	65,627	67,402	69,176	70,359	72,795
4	64,304	66,079	67,854	69,629	71,403	72,587	75,023
5	66,531	68,307	70,081	71,856	73,631	74,814	77,250
6	68,759	70,534	72,308	74,083	75,858	77,041	79,477
7	70,986	72,761	74,535	76,311	78,085	79,268	81,704
8	73,213	74,988	76,763	78,538	80,312	81,495	83,931
9	75,440	77,215	78,990	80,765	82,539	83,723	86,159
10	77,667	79,443	81,217	82,992	84,767	85,950	88,386
11	79,895	81,670	83,444	85,219	86,994	88,177	90,613

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

2020 - 2021

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	\$ 48,745	\$ 49,928	\$ 51,111	\$ 52,294	53,477	\$ 54,660	\$ 55,843	\$ 57,026	\$ 58,209
2	49,201	50,384	51,567	52,751	53,934	55,117	56,300	57,483	58,667
3	51,428	52,611	53,795	54,978	56,161	57,344	58,527	59,711	60,894
4	53,655	54,839	56,022	57,205	58,388	59,571	60,755	61,938	63,121
5	55,883	57,066	58,249	59,432	60,615	61,799	62,982	64,165	65,348
6	58,110	59,293	60,476	61,659	62,843	64,026	65,209	66,392	67,575
7	60,337	61,520	62,703	63,887	65,070	66,253	67,436	68,619	69,803
8	62,564	63,747	64,931	66,114	67,297	68,480	69,663	70,847	72,030
9	64,791	65,975	67,158	68,341	69,524	70,707	71,891	73,074	74,257
10	67,019	68,202	69,385	70,568	71,751	72,935	74,118	75,301	76,484
11	69,246	70,429	71,612	72,795	73,979	75,162	76,345	77,528	78,711

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	\$ 59,392	\$ 60,575	\$ 61,758	\$ 62,941	\$ 64,124	\$ 65,307	\$ 66,490	\$ 67,673	\$ 68,856
2	59,850	61,033	62,216	63,399	64,583	65,766	66,949	68,132	70,568
3	62,077	63,260	64,443	65,627	66,810	67,993	69,176	70,359	72,795
4	64,304	65,487	66,671	67,854	69,037	70,220	71,403	72,587	75,023
5	66,531	67,715	68,898	70,081	71,264	72,447	73,631	74,814	77,250
6	68,759	69,942	71,125	72,308	73,491	74,675	75,858	77,041	79,477
7	70,986	72,169	73,352	74,535	75,719	76,902	78,085	79,268	81,704
8	73,213	74,396	75,579	76,763	77,946	79,129	80,312	81,495	83,931
9	75,440	76,623	77,807	78,990	80,173	81,356	82,539	83,723	86,159
10	77,667	78,851	80,034	81,217	82,400	83,583	84,767	85,950	88,386
11	79,895	81,078	82,261	83,444	84,627	85,811	86,994	88,177	90,613

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> <sup>(1)</sup>	<u>Number of Graduates</u>	<u>Graduation Rate</u> <sup>(1)</sup>
2021	296	94.30%	387	94.90%
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%
2013	378	90.00%	432	87.27%
2012	355	88.53%	388	86.80%

Source:

Pennsylvania Department of Education - Data and Statistics

<sup>(1)</sup> 2021 data unofficial results.