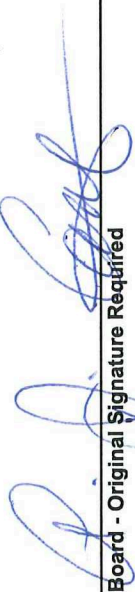


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/8/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Thomas McIntyre

Contact Person

tmcintyre@npsd.org

Email Address

Date

6/8/23

Date

6-8-23

Date

06/09/2023

(570)842-7659

Extn :8221

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Pocono SD	COUNTY : Lackawanna	AUN : 119356503
--------------------------------------	------------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$66435593
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.


Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 06/09/2023
--	--------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : North Pocono SD	County : Lackawanna	AUN Number : 119356503
---	------------------------	---------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5/4/23

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$2,021,131.00 Function 2600, Object 200: \$2,168,941.00	Premium health insurance offered to support staff to attract staff

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,655,277
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,655,277</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,662,155
7000 Revenue from State Sources	21,596,161
8000 Revenue from Federal Sources	522,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$61,780,316</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,435,593</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,051,155
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	51,000
6150 Current Act 511 Taxes - Proportional Assessments	3,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	550,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$39,662,155
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,517,924
7112 Basic Education Funding-Social Security	978,643
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	2,114,865
7311 Pupil Transportation Subsidy	2,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,515,314
7505 Ready to Learn Block Grant	417,576
7820 State Share of Retirement Contributions	4,341,839
REVENUE FROM STATE SOURCES	\$21,596,161
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	440,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,000
REVENUE FROM FEDERAL SOURCES	\$522,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	61,780,316

Act 1 Index (current): 5.2% | Act 1 Index (prior): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,051,158		
Amount of Tax Relief for Homestead Exclusions	\$1,515,314		
Total Approx. Tax Revenue:	\$34,566,472		
Approx. Tax Levy for Tax Rate Calculation:	\$37,269,596		

	Lackawanna	Wayne	Total
2022-23 Data			
a. Assessed Value	\$207,818,087	\$203,704,664	\$411,522,751
b. Real Estate Mills	152.8800	19.4500	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$1,625,749,773	\$199,752,505	\$1,825,502,278
d. Assessed Value	\$209,010,370	\$325,438,000	\$534,448,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$31,771,229	\$3,962,056	\$35,733,285
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	89.05767%	10.94233%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$31,823,231	\$3,910,054	\$35,733,285
(f Total * g)			
i. Base Mills Subject to Index	153.1302	12.0147	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.71000%	90.24000%	92.43972%
k. Tax Levy Needed	\$33,191,434	\$4,078,162	\$37,269,596
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	158.8028	12.5313	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$33,191,432	\$4,078,161	\$37,269,593
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$35,754,279
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$33,051,155
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.2% | Act 1 Index (prior): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,051,158		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,515,314</u>		
Total Approx. Tax Revenue:	\$34,566,472		
Approx. Tax Levy for Tax Rate Calculation:	\$37,269,596		

	Lackawanna	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	161.0929	12.5313	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,670,087	\$4,078,161	\$37,748,248
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,736.57	\$22,006.68	
Number of Homestead/Farmstead Properties	4963	532	5495
Median Assessed Value of Homestead Properties			\$92,550

Act 1 Index (current): 5.2% | Act 1 Index (prior): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,051,158		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,515,314</u>		
Total Approx. Tax Revenue:	\$34,566,472		
Approx. Tax Levy for Tax Rate Calculation:	\$37,269,596		
	Lackawanna	Wayne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,515,314	Lowering RE Tax Rate	\$0	\$1,515,314
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,515,314

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lackawanna	209,010,370	158.8028	33,191,432				92.71000%		
Wayne	325,438,000	12.5313	4,078,161				90.24000%		
Totals:	534,448,370		37,269,593	-	1,515,314	=	35,754,279	X	92.43972% = 33,051,155
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,200,000	3,200,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						3,800,000	3,800,000		
Total Act 511, Current Taxes							3,800,000		
Act 511 Tax Limit -->				1,825,502,278		X	12	21,906,027	
				Market Value			Mills	(511 Limit)	

LEA : 119356503 North Pocono SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	153.1302	158.8028	3.71%	Yes	5.2%				
	Wayne	12.0147	12.5313	4.30%	Yes	4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

LEA : 119356503 North Pocono SD

Printed 6/9/2023 9:08:32 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,573,593
1200 Special Programs - Elementary / Secondary	8,244,904
1300 Vocational Education	1,813,938
1400 Other Instructional Programs - Elementary / Secondary	143,054
1700 Higher Education Programs for Secondary Students	75,000
Total Instruction	\$38,850,489
2000 Support Services	
2100 Support Services - Students	2,203,447
2200 Support Services - Instructional Staff	1,146,188
2300 Support Services - Administration	3,330,495
2400 Support Services - Pupil Health	660,914
2500 Support Services - Business	1,151,909
2600 Operation and Maintenance of Plant Services	6,259,967
2700 Student Transportation Services	3,898,675
2800 Support Services - Central	1,738,824
2900 Other Support Services	55,000
Total Support Services	\$20,445,419
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,590,326
3300 Community Services	28,909
Total Operation of Non-Instructional Services	\$1,619,235
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,445,450
Total Other Expenditures and Financing Uses	\$5,445,450
Total Estimated Expenditures and Other Financing Uses	\$66,435,593

LEA : 119356503 North Pocono SD

Printed 6/9/2023 9:08:32 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,164,466
200 Personnel Services - Employee Benefits	11,261,618
300 Purchased Professional and Technical Services	265,770
400 Purchased Property Services	4,500
500 Other Purchased Services	2,347,700
600 Supplies	506,339
700 Property	15,250
800 Other Objects	7,950
Total Regular Programs - Elementary / Secondary	\$28,573,593
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,853,737
200 Personnel Services - Employee Benefits	2,908,917
300 Purchased Professional and Technical Services	920,000
500 Other Purchased Services	511,300
600 Supplies	44,700
700 Property	5,000
800 Other Objects	1,250
Total Special Programs - Elementary / Secondary	\$8,244,904
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	462,662
200 Personnel Services - Employee Benefits	402,316
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	622,500
600 Supplies	83,800
800 Other Objects	240,660
Total Vocational Education	\$1,813,938
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	17,054
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	80,000
Total Other Instructional Programs - Elementary / Secondary	\$143,054
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	75,000
Total Higher Education Programs for Secondary Students	\$75,000
Total Instruction	\$38,850,489
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,057,792
200 Personnel Services - Employee Benefits	963,432
300 Purchased Professional and Technical Services	77,573
500 Other Purchased Services	1,650

LEA : 119356503 North Pocono SD

Printed 6/9/2023 9:08:32 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	97,500
800 Other Objects	5,500
Total Support Services - Students	\$2,203,447
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	581,670
200 Personnel Services - Employee Benefits	518,368
300 Purchased Professional and Technical Services	4,025
500 Other Purchased Services	3,450
600 Supplies	38,300
800 Other Objects	375
Total Support Services - Instructional Staff	\$1,146,188
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,676,043
200 Personnel Services - Employee Benefits	1,294,952
300 Purchased Professional and Technical Services	222,100
500 Other Purchased Services	33,550
600 Supplies	70,600
700 Property	10,000
800 Other Objects	23,250
Total Support Services - Administration	\$3,330,495
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	330,660
200 Personnel Services - Employee Benefits	312,104
300 Purchased Professional and Technical Services	2,550
500 Other Purchased Services	100
600 Supplies	15,000
700 Property	500
Total Support Services - Pupil Health	\$660,914
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	394,873
200 Personnel Services - Employee Benefits	340,536
300 Purchased Professional and Technical Services	123,000
400 Purchased Property Services	183,000
500 Other Purchased Services	106,000
600 Supplies	3,500
800 Other Objects	1,000
Total Support Services - Business	\$1,151,909
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,021,131
200 Personnel Services - Employee Benefits	2,168,941
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	491,300
500 Other Purchased Services	244,550
600 Supplies	1,181,545
700 Property	41,000

LEA : 119356503 North Pocono SD

Printed 6/9/2023 9:08:32 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$6,259,967
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	11,000
500 Other Purchased Services	3,881,175
600 Supplies	6,500
Total Student Transportation Services	\$3,898,675
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	411,517
200 Personnel Services - Employee Benefits	381,610
300 Purchased Professional and Technical Services	528,046
500 Other Purchased Services	21,000
600 Supplies	136,351
700 Property	260,300
Total Support Services - Central	\$1,738,824
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$20,445,419
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	892,344
200 Personnel Services - Employee Benefits	379,705
300 Purchased Professional and Technical Services	55,850
400 Purchased Property Services	20,510
500 Other Purchased Services	68,650
600 Supplies	144,875
800 Other Objects	28,392
Total Student Activities	\$1,590,326
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,645
200 Personnel Services - Employee Benefits	2,864
300 Purchased Professional and Technical Services	16,000
600 Supplies	3,400
Total Community Services	\$28,909
Total Operation of Non-Instructional Services	\$1,619,235
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,445,450
Total Debt Service / Other Expenditures and Financing Uses	\$5,445,450
Total Other Expenditures and Financing Uses	\$5,445,450
TOTAL EXPENDITURES	\$66,435,593

LEA : 119356503 North Pocono SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,655,275	1
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,655,275	\$1

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 119356503 North Pocono SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,655,275	\$1

LEA : 119356503 North Pocono SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	55,110,420	49,664,969
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	253,312	193,257
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$55,363,732	\$49,858,226
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

LEA : 119356503 North Pocono SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

LEA : 119356503 North Pocono SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

LEA : 119356503 North Pocono SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$55,363,732	\$49,858,226

LEA : 119356503 North Pocono SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$55,363,732	\$49,858,226