

Donna M. Watson
Assistant Business Administrator
(814) 231-1058
dmw20@scasd.org

State College Area
School District

Memo

To: Robert J. O'Donnell, Superintendent
From: Donna M. Watson
Assistant Business Administrator
Date: June 3, 2015
Subject: April 2015 Financial Report

Attached are financial reports for April 2015. Below are explanations of major variances compared to the prior year.

Revenues are greater than the prior year by approximately \$4.9 million. The increase is primarily related to the \$2.7 million increase in revenues from local sources. Real estate tax, including interim tax, is in excess of prior year \$3.4 million (4.2%). Additionally, due to the expanded community education programs, tuition revenues exceed the prior year by approximately \$171,000. These positive variances are offset by a decrease of \$856,000 in earned income tax, which is related to timing of collections.

State revenue increased \$1.5 million compared to prior year. PSERS reimbursement is in excess of prior year by \$929,000 primarily related to the rate increase from 16.93% to 21.40%. Revenue related to the Ready to Learn Grant (previously the Accountability Block Grant) increased \$118,000. Rental and sinking fund payments of approximately \$706,000 include retroactive reimbursements related to PlanCon approvals received in September 2014 for prior financings. The positive variances are offset by decreases related to timing with revenue receipts.

Federal Revenues are in excess of prior year approximately \$693,000 primarily related to timing of cash received.

Expenses increased by approximately \$3.7 million compared to the prior year. The most significant increases include the personnel expenses related to PSERS and medical insurance. PSERS expense increased approximately \$1.8 million (26%) related to an increase in the contribution percentage, and the medical insurance increased approximately \$979,000 (11%). Compensation, including contracted substitute costs, increased \$737,000 (1.7%). Charter school tuition increased \$78,000 (2%). These increases are partially offset by a \$105,000 decrease in debt services expense and a decrease in the payment under the swap settlement agreement of \$250,000. Other net increases and decreases in expense are primarily related to timing.

**State College Area School District
Treasurer's Cash Report
as of April 30, 2015**

<u>General Fund</u>		<u>Athletic Fund</u>		<u>Construction Fund</u>	
Beg. Balance	\$ 64,141,835.51	Beg. Balance	\$ 518,399.89	Beg. Balance	\$ 80,616,031.38
+ Deposits	2,355,612.19	+ Deposits	7,604.05	+ Deposits	177.12
+/- Transfers	(309,178.81)	+/- Transfers	150,000.00	+/- Transfers	-
- Checks/Fees	1,901,717.61	- Checks/Fees	103,811.98	- Checks/Fees	1,500.00
- Payroll	2,816,836.29	- Payroll	78,580.69	- Payroll	
- ACH/Wires	3,615,218.17	- ACH/Wires		- ACH/Wires	
	<u>\$ 57,854,496.82</u>		<u>\$ 493,611.27</u>		<u>\$ 80,614,708.50</u>

CONSISTS OF:

Fixed Investments	\$ 2,508,757.62
Citizens Bank	-
PLGIT	-
PNC Bank	16,668,068.68
Northwest Savings	5,057,117.03
PSDLAF Max	923,400.57
PSDLAF CD	13,490,000.00
First National	15,525,012.91
Kish Bank	3,682,140.01
	<u>\$ 57,854,496.82</u>

CONSISTS OF:

Citizens Bank	\$ -
PSDLAF	-
PNC Bank	493,611.27
	<u>\$ 493,611.27</u>

CONSISTS OF:

PLGIT - 2004 Bond	\$ -
PLGIT - 2006 Bond	-
Fixed Investments	-
PNC Escrow	68,206.47
M&T Bank	80,546,502.03
Citizens - 2010 Bond	-
Citizens - 2011 Bond	-
	<u>\$ 80,614,708.50</u>

<u>Cafeteria Fund</u>		<u>Activity Fund</u>		<u>Capital Reserve</u>	
Beg. Balance	\$ 78,893.32	Beg. Balance	\$ 737,403.38	Beg. Balance	\$ 19,309,473.60
+ Deposits	227,012.76	+ Deposits	152,907.41	+ Deposits	3,738.16
+/- Transfers	159,178.81	+/- Transfers	-	+/- Transfers	-
- Checks/Fees	162,573.27	- Checks/Fees	114,322.26	- Checks/Fees	-
- Payroll	202,351.33	- Payroll	-	- Payroll	-
- ACH/Wires		- ACH/Wires	-	- ACH/Wires	639.34
	<u>\$ 100,160.29</u>		<u>\$ 775,988.53</u>		<u>\$ 19,312,572.42</u>

CONSISTS OF:

Citizens Bank	\$ -
PNC Bank	100,160.29
	<u>\$ 100,160.29</u>

CONSISTS OF:

Citizens Bank	\$ -
PNC Bank	775,988.53
	<u>\$ 775,988.53</u>

CONSISTS OF:

First National Bank	\$ 5,010,831.42
PNC Bank	14,301,741.00
	<u>\$ 19,312,572.42</u>

State College Area School District Total Cash Available \$ 159,151,537.83

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - General Fund
April 30, 2015

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest earned from these investments for the 2014-2015 fiscal year.

Date of Purchase	Institution	Face Amount	Date of Maturity	Interest Rate	Interest Revenue
5/3/2014	Kish Bank	2,508,758	5/3/2015	0.40%	10,035

Investment Balances

Citizens Bank	-
PLGIT	-
PSDLAF	-
Kish Bank	2,508,758
Total Investments	<u>\$ 2,508,758</u>

Interest Earned on Investments

Citizens Bank	\$ -
Kish Bank	-
PSDLAF	-
Sovereign Bank	-
Total Interest on Investments	<u>\$ -</u>

Interest Earned on Cash Balances

PLGIT	\$ -
PNC Bank	20,339
PSDLAF - Liquid	2,573
Northwest Savings	12,618
Kish Bank	6,128
First National Bank	31,303
Other	4,768
Total Interest on Cash Balances	77,728

Total Interest Earned as of April 30, 2015	<u>\$ 77,728</u>
--------------------------------------------	------------------

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - Capital Reserve
April 30, 2015

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest earned these investments for the 2014-2015 fiscal year.

Date of Purchase	Institution	Face Amount	Date of Maturity	Interest Rate	Interest Revenue
Investment Balances					
	Citizens Bank				-
Total Investments					-
Interest Earned on Investments					
	Citizens Bank				-
Total Interest on Investments					-
Interest Earned on Cash Balances					
	PNC Bank				8,183
	First National Bank				10,831
Total Interest on Cash Balances					19,014
Total Interest Earned as of April 30, 2015					19,014

SUNGARD
 DATE: 06/02/2015
 TIME: 14:14:28

STATE COLLEGE AREA SCHOOL DISTRICT
 BUDGET STATUS REPORT APRIL 2015

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: BUDAPR

SELECTION CRITERIA: yr='15'

LINE	DESCRIPTION	APRIL 2015 BUDGET	APRIL 2015 ACTUAL YTD	% OF BUDGET	APRIL 2014 BUDGET	APRIL 2014 ACTUAL YTD	% OF BUDGET
1	CURRENT REVENUES						
2	6000 LOCAL SOURCES	104,401,637.37	99,384,957.32	95.19	100,275,952.82	96,659,677.41	96.39
3	7000 STATE SOURCES	20,651,280.72	16,024,372.61	77.60	18,953,626.86	14,501,113.53	76.51
4	8000 FEDERAL SOURCES	1,465,758.89	1,249,474.63	85.24	1,311,138.82	556,224.01	42.42
5	9000 OTHER FINANCING SOURCE	0.00	7,054.67	0.00	0.00	40,512.00	0.00
6	TOTAL CURRENT REVENUES	126,518,676.98	116,665,859.23	92.21	120,540,718.50	111,757,526.95	92.71
8	EXPENDITURES - INSTRUCTION						
9	1100 REGULAR PROGRAMS	54,122,414.65	37,469,781.58	69.23	50,826,577.08	35,077,503.49	69.01
10	1200 SPECIAL PROGRAMS	15,325,823.21	10,685,035.03	69.72	14,462,978.84	10,399,193.31	71.90
11	1300 VOCATIONAL EDUCATION	2,846,988.09	2,171,391.98	76.27	2,778,208.43	1,994,511.61	71.79
12	1400:1500 OTHER INSTRUCTION	887,619.19	556,842.11	62.73	711,574.11	556,105.07	78.15
13	1600 COMMUNITY EDUCATION	211,690.05	210,612.67	99.49	367,178.63	244,351.31	66.55
14	TOTAL INSTRUCTION	73,394,535.19	51,093,663.37	69.62	69,146,517.09	48,271,664.79	69.81
15	SUPPORT SERVICES						
16	2100 PUPIL PERSONNEL SERVIC	4,176,068.53	2,943,674.99	70.49	4,079,913.81	2,839,882.90	69.61
17	2200 INSTRUCTIONAL STAFF SV	4,689,808.26	3,145,520.33	67.07	4,354,789.55	2,923,505.10	67.13
18	2300 ADMINISTRATION	6,754,315.04	5,149,831.90	76.25	6,158,479.56	4,998,306.01	81.16
19	2400 PUPIL HEALTH SVCS	1,272,991.35	893,932.88	70.22	1,233,340.00	832,396.62	67.49
20	2500 BUSINESS SERVICES	1,095,188.76	862,546.14	78.76	921,671.00	881,478.67	95.64
21	2600 OPER/MAINT PHYSICAL PL	8,631,900.54	6,901,471.77	79.95	8,546,174.80	6,745,654.74	78.93
22	2700 STUDENT TRANSPORTATION	5,958,427.54	4,153,725.09	69.71	6,000,400.77	4,165,912.33	69.43
22.50	2800 CENTRAL SUPPORT SVCS	5,142,012.52	3,255,247.08	63.31	3,789,964.03	2,575,159.66	67.95
23	2900 OTHER SUPPORT SVCS	0.00	0.00	0.00	0.00	0.00	0.00
24	TOTAL SUPPORT SERVICES	37,720,712.54	27,305,950.18	72.39	35,084,733.52	25,962,296.03	74.00
25	OPERATION OF NONINSTRUCTION						
26	3200 STUDENT SERVICES	600,702.05	340,997.82	56.77	586,919.12	322,242.48	54.90
27	3300 COMMUNITY ACTIVITIES	105,881.98	47,609.12	44.96	128,048.55	72,416.23	56.55
28	TOTAL NONINSTRUCTIONAL SVCS	706,584.03	388,606.94	55.00	714,967.67	394,658.71	55.20
29	FACILITIES/CONSTRUCTION						
30	4200 SITE IMPROV/REPLACE	0.00	0.00	0.00	0.00	0.00	0.00
31	4300 ARCH/ENG ORIG	0.00	0.00	0.00	0.00	0.00	0.00
32	4400 ARCH/ENG REPLACE	0.00	0.00	0.00	0.00	0.00	0.00
33	4500 BLDG CONSTRUCTION/NEW	0.00	763.80	0.00	0.00	11,936.20	0.00
34	4600 BLDG CONSTRUCTION/REPL	0.00	0.00	0.00	17,306.00	17,304.00	99.99
35	TOTAL FACILITIES/CONSTRUCTI	0.00	763.80	0.00	17,306.00	29,240.20	168.96

SUNGARD
 DATE: 06/02/2015
 TIME: 14:14:28

STATE COLLEGE AREA SCHOOL DISTRICT
 BUDGET STATUS REPORT APRIL 2015

PAGE NUMBER: 2
 GENRPT41.4GL
 REPORT ID: BUDAPR

SELECTION CRITERIA: yr='15'

LINE	DESCRIPTION	APRIL 2015 BUDGET	APRIL 2015 ACTUAL YTD	% OF BUDGET	APRIL 2014 BUDGET	APRIL 2014 ACTUAL YTD	% OF BUDGET
36	OTHER FINANCING USES						
37	5100 DEBT ADMIN FEES	642,000.00	576,127.59	89.74	888,000.00	868,777.97	97.84
38	5200 FUND TRANSFERS	14,626,326.00	4,468,435.31	30.55	14,429,865.00	4,572,935.90	31.69
39	5400 INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
41	5900 BUDGETARY RESERVE	293,888.86	0.00	0.00	259,329.22	0.00	0.00
42	TOTAL OTHER FINANCING USES	15,562,214.86	5,044,562.90	32.42	15,577,194.22	5,441,713.87	34.93
43	TOTAL EXPENDITURES	127,384,046.62	83,833,547.19	65.81	120,540,718.50	80,099,573.60	66.45
44	EXCESS/(DEFICIT)	-865,369.64	32,832,312.04	-3,794.02	0.00	31,657,953.35	0.00

SUNGARD
 DATE: 05/29/2015
 TIME: 14:31:06

STATE COLLEGE AREA SCHOOL DISTRICT
 REVENUE BUDGET STATUS REPORT APRIL 2015

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: REVAPR

SELECTION CRITERIA: yr='15'

LINE	DESCRIPTION	APRIL 2015 BUDGET	APRIL 2015 ACTUAL	% OF BUDGET	APRIL 2014 BUDGET	APRIL 2014 ACTUAL	% OF BUDGET
3	6111 REAL ESTATE TAX	82,900,000.00	83,707,532.59	100.97	80,638,111.00	80,135,091.69	99.38
4	6112 INTERIM R/E TAX	500,000.00	638,819.07	127.76	500,000.00	782,436.33	156.49
5	6113 PUBLIC UTILITY REALTY	120,000.00	122,808.36	102.34	100,000.00	116,738.95	116.74
6	6114 PAYMENT IN LIEU OF TAX	450,000.00	514,669.88	114.37	450,000.00	489,649.37	108.81
7	6143 OCCUPATIONAL PRIVILEGE	379,000.00	207,697.40	54.80	375,000.00	215,300.54	57.41
8	6151 EARNED INCOME TAX	15,560,000.00	10,606,738.20	68.17	14,100,000.00	11,462,525.18	81.29
9	6153 R/E TRANSFER TAX	1,500,000.00	1,553,060.45	103.54	1,500,000.00	1,489,521.37	99.30
10	6411 DELINQUENT R/E TAX	1,100,000.00	804,582.04	73.14	1,100,000.00	864,800.72	78.62
11	6452 DELINQUENT OAT TAX	0.00	0.00	0.00	0.00	0.00	0.00
12	6510 INTEREST ON INVESTMENT	100,000.00	77,728.24	77.73	100,000.00	112,595.44	112.60
12.20	6711 GATES RECEIPTS	0.00	0.00	0.00	60,000.00	0.00	0.00
12.50	6810 REVENUE FROM LOCAL GOV	600,000.00	0.00	0.00	600,000.00	0.00	0.00
13	6910 RENTALS	183,318.00	132,090.08	72.06	165,000.00	141,550.87	85.79
14	6920 DONATIONS	63,919.37	42,156.23	65.95	37,530.93	59,454.48	158.41
15	6941 REG DAY SCHOOL TUITION	35,000.00	19,755.00	56.44	23,907.00	33,836.93	141.54
16	6943 ADULT ED TUITION	24,800.00	12,174.00	49.09	27,306.00	24,723.00	90.54
16.25	6944 OTHER INTERGOVERNMENTA	76,518.00	69,457.48	90.77	52,510.52	57,704.46	109.89
16.40	6948 RECEIPTS FROM IU REVEN	0.00	0.00	0.00	0.00	0.00	0.00
16.45	6949 OTHER TUITION	688,482.00	731,345.00	106.23	366,746.24	560,412.60	152.81
16.50	6960 SPECIAL ED MINI GRANT	0.00	0.00	0.00	0.00	0.00	0.00
17	6990 MISCELLANEOUS REVENUE	110,600.00	112,856.63	102.04	79,841.13	103,959.99	130.21
18	6991 REFUND OF PY EXPENSE	10,000.00	31,486.67	314.87	0.00	9,375.49	0.00
20	REVENUE FROM LOCAL SOURCES	104,401,637.37	99,384,957.32	95.19	100,275,952.82	96,659,677.41	96.39
22	7110 BASIC ED SUBSIDY	6,440,619.00	4,379,180.00	67.99	6,494,034.00	4,357,120.00	67.09
23	7140 CHARTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
25	7150 SCHOOL PERFORM INCENT	0.00	0.00	0.00	0.00	0.00	0.00
26	7160 TUITION-1305/1306	80,000.00	0.00	0.00	0.00	0.00	0.00
27	7210 HOMEBOUND INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
28	7220 VOCATIONAL EDUCATION	107,040.00	68,182.98	63.70	100,000.00	84,809.49	84.81
28.50	7250 MIGRATORY CHILDREN REV	0.00	0.00	0.00	0.00	0.00	0.00
29	7230 ALTERNATIVE ED	0.00	0.00	0.00	0.00	0.00	0.00
30	7240 DRIVER ED	0.00	0.00	0.00	0.00	0.00	0.00
31	7271 SPECIAL ED SUBSIDY	3,220,000.00	2,427,080.00	75.38	3,220,000.00	2,416,230.00	75.04
31.50	7280 ADULT LITERACY	0.00	0.00	0.00	0.00	0.00	0.00
32	7310 TRANSPORTATION	600,000.00	572,148.00	95.36	600,000.00	573,911.71	95.65
33	7320 RENTAL/SINK FD PYMTS	80,000.00	1,010,206.31	1,262.76	100,000.00	303,751.17	303.75
34	7330 HEALTH SERVICES	140,000.00	0.00	0.00	150,000.00	141,089.00	94.06
34.50	7340 PROPERTY TAX REDUCTION	1,422,517.27	1,422,517.27	100.00	1,432,690.00	1,432,689.53	100.00
35	7360 SAFE SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
36	7500 EXTRA GRANTS	28,599.45	9,721.00	33.99	33,533.86	15,406.00	45.94
36.50	7505 READY TO LEARN BLOCK G	246,078.00	246,078.00	100.00	0.00	128,440.00	0.00
37	7520 PCCD GRANT	0.00	0.00	0.00	0.00	0.00	0.00
37.50	7599 OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
38	7810 SOCIAL SECURITY	2,171,532.00	1,783,535.73	82.13	2,100,000.00	1,871,271.07	89.11
38.50	7820 RETIREMENT	6,114,895.00	4,105,723.32	67.14	4,723,369.00	3,176,395.56	67.25
39	7920 CLASSROOMS FOR THE FUT	0.00	0.00	0.00	0.00	0.00	0.00
42	REVENUE FROM STATE SOURCES	20,651,280.72	16,024,372.61	77.60	18,953,626.86	14,501,113.53	76.51
43	8390 WHITE FITNESS GRANT	0.00	0.00	0.00	0.00	0.00	0.00
43.50	8391 USDOE MENTAL HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
44	8512 IDEA	0.00	0.00	0.00	60,000.00	0.00	0.00

SUNGARD
 DATE: 05/29/2015
 TIME: 14:31:06

STATE COLLEGE AREA SCHOOL DISTRICT
 REVENUE BUDGET STATUS REPORT APRIL 2015

PAGE NUMBER: 2
 GENRPT41.4GL
 REPORT ID: REVAPR

SELECTION CRITERIA: yr='15'

LINE	DESCRIPTION	APRIL 2015 BUDGET	APRIL 2015 ACTUAL	% OF BUDGET	APRIL 2014 BUDGET	APRIL 2014 ACTUAL	% OF BUDGET
45	8514 TITLE I	1,029,649.77	626,452.23	60.84	852,960.11	384,240.76	45.05
46	8515 TITLE II	231,647.30	158,266.60	68.32	225,488.90	99,490.25	44.12
47	8516 TITLE III - ESL	78,805.32	43,447.32	55.13	62,932.81	14,102.81	22.41
48	8517 TITLE IV - DRUG FREE	0.00	0.00	0.00	0.00	0.00	0.00
49	8518 TITLE V - INNOVATIVE	0.00	0.00	0.00	0.00	0.00	0.00
50	8519 TITLE VI - HEARTS	0.00	0.00	0.00	0.00	0.00	0.00
51	8521 VOCATIONAL ED	75,656.50	68,779.10	90.91	69,757.00	50,732.40	72.73
52	8620 ADULT BASIC ED	0.00	0.00	0.00	0.00	0.00	0.00
53	8690 OTHER FED GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
53.50	8701 ARRA STIMULUS FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
54	8810 MEDICAL ASSISTANCE	0.00	348,000.00	0.00	40,000.00	0.00	0.00
55	8820 ADMIN COSTS/ACCESS	50,000.00	4,529.38	9.06	0.00	7,657.79	0.00
59	REVENUE FROM FEDERAL SOURCE	1,465,758.89	1,249,474.63	85.24	1,311,138.82	556,224.01	42.42
64	9000 OTHER FINANCING SOURCE	0.00	7,054.67	0.00	0.00	40,512.00	0.00
65	OTHER FINANCING SOURCES	0.00	7,054.67	0.00	0.00	40,512.00	0.00
66	GRAND TOTAL	126,518,676.98	116,665,859.23	92.21	120,540,718.50	111,757,526.95	92.71

SUNGARD
 DATE: 05/28/2015
 TIME: 16:11:54

STATE COLLEGE AREA SCHOOL DISTRICT
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 1
 STATMN11

SELECTION CRITERIA: genledgr.fund='80' and genledgr.account like '049%'
 ACCOUNTING PERIOD: 10/15

FUND - 80 - STUDENT ACTIVITIES

ACCOUNT	TITLE	DEBITS	CREDITS
049201	MNMS YELLOW TEAM		5,191.91
049202	MNMS BLUE TEAM		6,049.40
049203	MNMS PURPLE TEAM		2,700.89
049204	MNMS ROAR STORE		403.11
049205	MNMS 8TH GR FIELD TRIP		4,891.27
049207	MNMS BUILDERS CLUB		563.03
049209	MNMS CHOIR - 7TH GRADE		3,113.69
049211	MNMS CHOIR - 8TH GRADE		2,002.86
049213	MNMS COMMUNICATIONS CLUB		74.95
049215	MNMS DRAMA CLUB		13,842.88
049218	MNMS MATH LEAGUE		392.39
049219	MNMS GERMAN CLUB		135.18
049220	MNMS GREEN TEAM		3,191.87
049221	MNMS INDIGO TEAM FIELD TR		20.37
049223	MNMS INSTRUMENTAL FUND		81.07
049225	MNMS NATL JR ART HONOR SO		68.21
049227	MNMS PLANET PEACE		717.47
049229	MNMS ORANGE TEAM		237.55
049230	MNMS SKI CLUB		511.95
049231	MNMS STUDENT COUNCIL		4,418.11
049232	MNMS TSA		162.47
049233	MNMS YEARBOOK		7,280.93
049234	MNMS RED TEAM		274.12
049238	MIDDLE SCHOOL ORCHESTRA		5,083.76
049239	MNMS SCIENCE OLYMPIAD		159.31
049301	PFMS SCIENCE OLYMPIAD		454.98
049305	PFMS MOUNTAIN LION TEAM		2,033.12
049307	PFMS 6TH GRADE WOLVES		722.84
049309	PFMS COUGAR TEAM		7,857.78
049311	PFMS CARDINAL TEAM		7,410.37
049313	PFMS TIMBER RATTLERS		5,595.05
049315	PFMS 8TH GR. CLASS TRIP		2,449.11
049317	PFMS GRAY FOXES		3,754.82
049319	PFMS BUILDERS CLUB		851.01
049321	PFMS CHOIR - 7TH GRADE		2,894.18
049323	PFMS CHOIR - 8TH GRADE		2,454.51
049325	PFMS DRAMA CLUB		10,373.28
049327	PFMS ENVIRONMENTAL EARTH		718.71
049329	PFMS GERMAN CLUB		1,180.96
049331	PFMS ROAR STORE		177.38
049333	PFMS 6TH GRADE CHOIR		1,401.55
049335	PFMS INSTRUMENTAL FUND		271.75
049337	PFMS NEWSPAPER CLUB		.25
049339	PFMS 6TH GRADE BAND		660.25
049341	PFMS BLACK BEAR TEAM		7,690.01
049343	PFMS SKI CLUB		4,094.08
049345	PFMS STUDENT COUNCIL		8,745.31
049347	PFMS STUDENT STORE		552.22
049349	PFMS TSA		3,955.07

SUNGARD
DATE: 05/28/2015
TIME: 16:11:54

STATE COLLEGE AREA SCHOOL DISTRICT
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 2
STATMN11

SELECTION CRITERIA: genledgr.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 10/15

FUND - 80 - STUDENT ACTIVITIES

ACCOUNT	TITLE	DEBITS	CREDITS
049351	PFMS YEARBOOK		24,561.39
049353	PFMS MATH LEAGUE		1,295.80
049355	PFMS THON		30,514.62
049401	ACADEMIC DECATHLON		281.81
049403	ACCLIVITY		332.98
049405	ADMINISTRATIVE ACCOUNT		880.36
049407	AFRICAN-AMERICAN SUPPORT		169.11
049408	ANIME		30.88
049411	ARTIST RESIDENCY		6,087.14
049412	BEST BUDDIES		2,749.31
049413	AUTO CLUB		2,839.67
049414	BATTLE OF THE BANDS		1,143.48
049416	CAUSE		1,555.62
049417	CHEMISTRY CLUB		235.73
049419	CHESS CLUB		193.10
049421	CIRCLE OF FRIENDS		301.34
049422	BOOK CLUB		674.81
049430	CLASS OF 2010		.01
049435	CLASS OF 2015		14,259.51
049436	CLASS OF 2016		15,491.53
049437	CLASS OF 2017		13,720.36
049438	CLASS OF 2018		6,145.16
049441	CLASS OF 2014		.05
049443	CONCERT CHOIR		13,322.99
049444	DANCE DANCE REVOLUTION		13.28
049445	DANCE MARATHON		182.61
049447	DEBATE CLUB		84.77
049448	DECA - ASSOCN/MKTG STDNTS		18,409.64
049449	DELTA ADVISORY COUNCIL		370.64
049451	ROCKETRY CLUB		4,480.22
049453	EMPTY BOWLS PROJECT		1,682.73
049454	ENVIROTHON GROUP		27.05
049459	FBLA		2,525.12
049460	FCA (FLWSHIP/CHRSTN ATH)		1,097.12
049461	FFA NATIONAL ORGANIZATION		8,954.29
049463	FINE ART CLUB		1,482.57
049464	FITNESS CENTER		3,418.12
049465	FRENCH CLUB		95.37
049467	FRENCH FOREIGN EXCHANGE		14,486.00
049469	GERMAN CLUB		19,475.18
049470	HABITAT FOR HUMANITY		229.87
049472	HOSA (HEALTH OCCUP)		1,290.67
049473	HIGH SCHOOL SPANISH EXCHA		2,328.64
049475	HUMANE ISSUES CLUB		1.06
049476	INTERACT CLUB		264.95
049477	ICE HOCKEY CLUB SPORTS		113.38
049478	PA DISTRICT DECA		792.95
049479	INSTRUMENTAL FUND		6,682.27
049481	MULTICULTURAL CLUB		87.22

SUNGARD
DATE: 05/28/2015
TIME: 16:11:54

STATE COLLEGE AREA SCHOOL DISTRICT
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 3
STATMN11

SELECTION CRITERIA: genledgr.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 10/15

FUND - 80 - STUDENT ACTIVITIES

ACCOUNT	TITLE	DEBITS	CREDITS
049482	KIVA CLUB		206.02
049483	KEY CLUB		31,935.53
049485	QUIZ BOWL		2,107.40
049487	LATIN CLUB		232.74
049489	LEO CLUB		92.19
049491	LITTLE LION AMBASSADORS		383.93
049493	LITTLE LION YEARBOOK		26,103.48
049495	MAJORETTES		1,501.24
049497	MATH CLUB		372.77
049499	MERLIN'S MARKET		468.54
049501	MODEL O.A.S.		1,450.70
049503	ROCK ENSEMBLE		1,499.29
049504	NAT'L ARTS HONOR SOCIETY		300.71
049505	OCEAN SCIENCE BOWL		1,126.17
049506	PEOPLE'S FORUM		311.91
049507	OUTING CLUB		1,206.49
049509	POTTERY CLUBBE		455.55
049510	PENNCORD		1.13
049511	NAHB-NATL ASSOC HOME BLDR		2,402.84
049513	RENAISSANCE FAIRE		3,889.62
049514	RUGBY CLUB		25.21
049515	SADD		1,691.12
049516	NO FEAR, JUST FASHION		.08
049519	SCIENCE OLYMPIAD		6,157.41
049520	SERVICE LEARNING CLUB		.82
049521	SHIBLEY MEM.STUDENT GRANT		284.30
049523	SIERRA STUDENT COALITION		1,278.36
049524	SCIENCE BOWL		500.00
049525	SILKS/WINTER GUARD		29.28
049527	SKI CLUB		3,042.65
049529	SKILLS USA		697.25
049531	SKY'S THE LIMIT		27.99
049533	SPANISH CLUB"LOS VIAJEROS		3,538.95
049535	STATE CLUB		527.82
049536	S.C. LACROSSE CLUB SPORT		3.75
049537	STATE HIGH DANCE TEAM		502.29
049539	HOT STEPPERZ CLUB		404.83
049541	STRING ORCHESTRA		2,282.55
049542	STEPPING STONE PROJECT		.35
049543	STUDENT ATHLETIC TRAINERS		222.97
049545	STUDENT GOVERNMENT		5,182.79
049546	SWING CLUB		474.72
049547	TALENT SHOW COMMITTEE		1,761.70
049548	STATE HIGH ANGLERS CLUB		1.27
049549	TECH STUDENTS ASSN (TSA)		4,374.32
049550	TECS		2.91
049551	THE GAY & STRAIGHT ALLIAN		219.01
049553	THESPIANS		18,474.77
049555	TRI-M MUSIC HONOR SOCIETY		1,569.42

SUNGARD
DATE: 05/28/2015
TIME: 16:11:54

STATE COLLEGE AREA SCHOOL DISTRICT
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 4
STATMN11

SELECTION CRITERIA: genledgr.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 10/15

FUND - 80 - STUDENT ACTIVITIES

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
049557	WILD DREAM TEAM - NORTH		2,616.83
049558	WILD DREAM TEAM-PSU		1,240.50
049559	WILD DREAM TEAM - SOUTH		357.06
049561	WORK EXPERIENCE CLUB		1,853.33
049563	YOUTH & GOVERNMENT		247.66
	TOTAL DEPOSITS PAYABLE	.00	498,872.34
	TOTAL LIABILITIES	.00	498,872.34
	TOTAL STUDENT ACTIVITIES	.00	498,872.34
	TOTAL REPORT	.00	498,872.34