



STATE COLLEGE AREA SCHOOL DISTRICT

Office of Finance and Operations

240 VILLA CREST DRIVE • STATE COLLEGE PENNSYLVANIA • 16801

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To: Robert J. O'Donnell, Superintendent
From: Donna Watson, Assistant Business Administrator
Date: April 14, 2021
Subject: February 2021 Treasurer's Report

Attached are financial reports for February 2021. Below are explanations of major variances compared to the prior year.

Local revenue is approximately \$2,522,000 less than prior year. Real Estate Tax revenue is approximately \$1,004,000 in excess of prior year primarily related to the additions of assessed value, offset by the reductions from assessment appeals. Delinquent real estate tax revenue is in excess of prior year by approximately \$102,000 primarily due to timing of receipts. Tuition is less than prior year by approximately \$1,081,000 due to the impact of the COVID-19 pandemic. Earned Income Tax revenue is less than the prior year by approximately \$1,004,000 due to timing and the impact of COVID-19. Interest on investments is less than prior year by approximately \$680,000 due to the decline in interest rates. Real estate transfer tax and interim real estate tax are less than the prior year by approximately \$228,000 and \$247,000, respectively. Other net decreases totaling \$388,000 include impacts of COVID-19 on payment in lieu, gate receipts, rental income, driver's education, and parking permits.

State revenue is approximately \$314,000 less than the prior year primarily due to the receipt of the Pennsylvania Department of Community and Economic Development (DCED) of approximately \$590,000 which is offset by an increase in Health Services revenue of approximately \$138,000 due to the timing of reimbursement and an increase social security revenue by approximately \$123,000 related to the receipt of prior year shortfall. Federal revenue is in excess of the prior year by approximately \$165,000 related to CARES Act funding and the timing of grants and medical assistance reimbursement receipts. Other Financing Sources revenue is less than the prior year by approximately \$1,300,000 due to the sale of Lemont Elementary in the prior year.

Expenses are less than the prior year by approximately \$9,211,000. Salaries are less than prior year by approximately \$2,357,000 due primarily to unfilled positions to this point, less than budgeted use of substitutes and the reduction in summer programs, CEEL and other activities/programs as

a result of the pandemic. Employee benefits are less than prior year by approximately \$297,000 with health insurance approximately \$528,000 higher related primarily to premium increases while the remainder of benefits are \$825,000 lower related to the decrease in salaries. Non-personnel related expenses are less than the prior year by approximately \$6,557,000. Increases include COVID-19 related expenditures of approximately \$1,819,000, insurance premium expense of \$90,000, and an increase in refund of prior year Real Estate tax receipts of approximately \$223,000. Offsetting decreases include the transfer to the Capital Reserve fund in 2019-20 for the sale of the Lemont Elementary building of \$1,300,000 and transfers to the Capital Reserve and Capital Project funds of \$892,000 and \$1,723,000, respectively. The transfer to the Capital Reserve fund was eliminated and the Capital Project transfer was significantly reduced from the budget for 2020-21 as part of expense reductions required due to the impacts of the pandemic. Other expense decreases compared to the prior year include debt service expense of approximately \$1,184,000 related to the savings from refinancing and timing of debt service payments, and \$293,000 related to deferral of bus purchases in the current year. The remaining variance of approximately \$3,298,000 is primarily related to the timing of expenditures and budgeted cost reductions.

On a monthly basis, actual revenue and expense by detailed lines are compared to budget and prior year actuals. The budget column represents the full year, therefore, each month we look at the receipts or spending to date as a percentage of the total budget, taking into consideration known variations in the timing of each line.

State College Area School District
Treasurer's Cash Report
as of February 28, 2021

| General Fund | |
|---------------------|-------------------------|
| Beg. Balance | \$ 93,392,398.27 |
| + Deposits | 4,454,831.05 |
| +/- Transfers | (362,184.64) |
| - Checks/Fees | 2,054,834.07 |
| - Payroll | 3,565,891.87 |
| - ACH/Wires | 3,830,630.02 |
| | <u>\$ 88,033,688.72</u> |

CONSISTS OF:

| | |
|---------------------|-------------------------|
| Fixed Investments | \$ - |
| PNC Bank | 2,397,402.20 |
| PSDLAF Max | 30,234,976.89 |
| PSDLAF Full Flex CD | 10,997,415.00 |
| First National | 33,831,382.65 |
| Kish Bank | 10,572,511.98 |
| | <u>\$ 88,033,688.72</u> |

| Construction Fund | |
|--------------------------|------------------------|
| Beg. Balance | \$ 7,841,166.89 |
| + Deposits | 1,493.02 |
| +/- Transfers | (4,001.90) |
| - Checks/Fees | - |
| - Payroll | - |
| - ACH/Wires | - |
| | <u>\$ 7,838,658.01</u> |

CONSISTS OF:

| | |
|---------------------|------------------------|
| Fulton Bank | \$ - |
| First National Bank | 7,838,658.01 |
| Kish Bank | 0.00 |
| PSDLAF | - |
| M&T | - |
| | <u>\$ 7,838,658.01</u> |

| Cafeteria Fund | |
|-----------------------|----------------------|
| Beg. Balance | \$ 358,716.16 |
| + Deposits | 14,413.06 |
| +/- Transfers | 366,398.03 |
| - Checks/Fees | 125,750.68 |
| - Payroll | 210,505.44 |
| - ACH/Wires | - |
| | <u>\$ 403,271.13</u> |

CONSISTS OF:

| | |
|----------|----------------------|
| PNC Bank | \$ 403,271.13 |
| | <u>\$ 403,271.13</u> |

| Capital Reserve Fund | |
|-----------------------------|-------------------------|
| Beg. Balance | \$ 62,578,207.07 |
| + Deposits | 10,176.71 |
| +/- Transfers | - |
| - Checks/Fees | - |
| - Payroll | - |
| - ACH/Wires | - |
| | <u>\$ 62,588,383.78</u> |

CONSISTS OF:

| | |
|---------------------|-------------------------|
| First National Bank | \$ 47,892,643.29 |
| PSDLAF | 4,080,759.63 |
| Kish Bank | 10,598,118.42 |
| Fulton | 16,862.44 |
| | <u>\$ 62,588,383.78</u> |

| Activity Fund | |
|----------------------|----------------------|
| Beg. Balance | \$ 490,470.30 |
| + Deposits | 13,484.81 |
| +/- Transfers | (211.49) |
| - Checks/Fees | 3,704.67 |
| - Payroll | - |
| - ACH/Wires | - |
| | <u>\$ 500,038.95</u> |

CONSISTS OF:

| | |
|----------|----------------------|
| PNC Bank | \$ 500,038.95 |
| | <u>\$ 500,038.95</u> |

State College Area School District Total Cash Available \$ 159,364,040.59

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - General Fund
February 28, 2021

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest earned from these investments for the 2020-2021 fiscal year.

| Date of Purchase | Institution | Face Amount | Date of Maturity | Interest Rate | Projected Interest |
|-------------------------------------------------------------------|---------------------|--------------------|-------------------------|-----------------------------------------------|---------------------------|
| Interest Earned on Cash/Money Market/Fixed Income Balances | | | | | Interest Income |
| | PNC Bank | | | | \$ - |
| | PSDLAF | | | | 3,772 |
| | Kish Bank | | | | 27,068 |
| | First National Bank | | | | 76,445 |
| | Other | | | | 1,133 |
| | | | | Total Interest Earned as of February 28, 2021 | <u>\$ 108,418</u> |

Note: Interest income is recorded in the fiscal year it is earned.

STATE COLLEGE AREA SCHOOL DISTRICT
 Report on Investments - Capital Reserve
 February 28, 2021

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest earned from these investments for the 2020-2021 fiscal year.

| Date of Purchase | Institution | Face Amount | Date of Maturity | Interest Rate | Projected Interest |
|---------------------|-------------|----------------|---------------------|------------------|-----------------------|
|---------------------|-------------|----------------|---------------------|------------------|-----------------------|

Interest Earned on Cash/Money Market/Fixed Income Balances

| | Interest Income |
|-----------------------------------------------|--------------------------|
| Kish | \$ 17,467 |
| Fulton Bank | 21,712 |
| First National Bank | 146,561 |
| PSDLAF | <u>823</u> |
| Total Interest Earned as of February 28, 2021 | <u><u>\$ 186,563</u></u> |

Note: Interest income is recorded in the fiscal year it is earned.

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - Construction Fund
February 28, 2021

Investments:

The following schedule includes the construction fund investments related to the 2018 and 2019 Bonds and the amount of interest earned on these investments for the 2020-2021 fiscal year.

| Date of Investment | Institution | Original Investment | Current Balance | Interest Rate |
|-----------------------------------------------|------------------------------------|------------------------|---------------------|---------------|
| 2018 Bonds: | | | | |
| 4/18/2018 | First National Bank (Money Market) | \$ 35,370,932 | \$ 105 | 0.75% (1) |
| 4/18/2018 | First National Bank (CD's) | 14,732,804 | - | |
| | | <u>\$ 50,103,736</u> | <u>\$ 105</u> | |
| 2019 Bonds: | | | | |
| 9/17/2019 | First National Bank (Money Market) | \$ 13,176,835 | \$ 7,838,553 | 0.75% (1) |
| 9/17/2019 | First National Bank (CD's) | 11,772,774 | - | |
| | | <u>\$ 24,949,609</u> | <u>\$ 7,838,553</u> | |
| Interest Earned | | Interest Income | | |
| First National Bank | | | \$ 45,577 | |
| Total Interest Earned as of February 28, 2021 | | | <u>\$ 45,577</u> | |

(1) The Money Market accounts have passed the guaranteed interest rate period.

SELECTION CRITERIA: yr='21'

| LINE | DESCRIPTION | FEB 2021 BUDGET | FEB 2021 ACTUAL YTD | % OF BUDGET | FEB 2020 BUDGET | FEB 2020 ACTUAL YTD | % OF BUDGET |
|-------|-----------------------------|--------------------|------------------------|-------------|--------------------|------------------------|-------------|
| 1 | CURRENT REVENUES | | | | | | |
| 2 | 6000 LOCAL SOURCES | 126,661,998.00 | 120,185,928.89 | 94.89 | 131,394,013.13 | 122,707,918.44 | 93.39 |
| 3 | 7000 STATE SOURCES | 30,072,818.70 | 17,013,853.33 | 56.58 | 30,848,413.38 | 17,327,476.85 | 56.17 |
| 4 | 8000 FEDERAL SOURCES | 2,016,847.54 | 1,039,244.54 | 51.53 | 1,471,475.54 | 874,056.29 | 59.40 |
| 5 | 9000 OTHER FINANCING SOURCE | 0.00 | 0.00 | 0.00 | 0.00 | 1,300,479.92 | 0.00 |
| 6 | TOTAL CURRENT REVENUES | 158,751,664.24 | 138,239,026.76 | 87.08 | 163,713,902.05 | 142,209,931.50 | 86.86 |
| 8 | EXPENDITURES - INSTRUCTION | | | | | | |
| 9 | 1100 REGULAR PROGRAMS | 64,469,266.78 | 33,811,414.59 | 52.45 | 65,868,120.66 | 34,096,629.78 | 51.77 |
| 10 | 1200 SPECIAL PROGRAMS | 21,733,792.81 | 10,868,605.64 | 50.01 | 21,002,030.72 | 11,687,592.91 | 55.65 |
| 11 | 1300 VOCATIONAL EDUCATION | 3,774,487.75 | 2,008,764.65 | 53.22 | 3,843,310.38 | 2,079,743.05 | 54.11 |
| 12 | 1400:1500 OTHER INSTRUCTION | 2,239,009.59 | 906,728.72 | 40.50 | 2,500,331.28 | 1,363,646.91 | 54.54 |
| 13 | 1600 COMMUNITY EDUCATION | 5,470.14 | 3,014.10 | 55.10 | 5,897.04 | 3,545.30 | 60.12 |
| 14 | TOTAL INSTRUCTION | 92,222,027.07 | 47,598,527.70 | 51.61 | 93,219,690.08 | 49,231,157.95 | 52.81 |
| 15 | SUPPORT SERVICES | | | | | | |
| 16 | 2100 PUPIL PERSONNEL SERVIC | 5,640,400.30 | 2,914,512.62 | 51.67 | 5,756,037.39 | 3,112,850.49 | 54.08 |
| 17 | 2200 INSTRUCTIONAL STAFF SV | 5,659,699.66 | 2,821,150.17 | 49.85 | 6,249,167.06 | 3,405,807.47 | 54.50 |
| 18 | 2300 ADMINISTRATION | 8,311,043.93 | 5,110,555.01 | 61.49 | 8,511,895.16 | 5,314,274.66 | 62.43 |
| 19 | 2400 PUPIL HEALTH SVCS | 2,236,565.52 | 1,385,244.37 | 61.94 | 1,934,934.91 | 1,108,696.06 | 57.30 |
| 20 | 2500 BUSINESS SERVICES | 1,545,269.98 | 947,053.16 | 61.29 | 1,676,116.95 | 980,604.12 | 58.50 |
| 21 | 2600 OPER/MAINT PHYSICAL PL | 11,201,329.89 | 7,753,509.66 | 69.22 | 11,256,361.56 | 7,256,597.49 | 64.47 |
| 22 | 2700 STUDENT TRANSPORTATION | 6,547,770.57 | 3,308,825.58 | 50.53 | 6,828,772.54 | 3,922,496.63 | 57.44 |
| 22.50 | 2800 CENTRAL SUPPORT SVCS | 6,297,564.56 | 3,387,004.45 | 53.78 | 6,358,514.52 | 4,522,319.61 | 71.12 |
| 23 | 2900 OTHER SUPPORT SVCS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | TOTAL SUPPORT SERVICES | 47,439,644.41 | 27,627,855.02 | 58.24 | 48,571,800.09 | 29,623,646.53 | 60.99 |
| 25 | OPERATION OF NONINSTRUCTION | | | | | | |
| 26 | 3200 STUDENT SERVICES | 2,799,118.87 | 1,075,462.88 | 38.42 | 3,071,480.11 | 1,767,372.37 | 57.54 |
| 27 | 3300 COMMUNITY ACTIVITIES | 36,634.31 | 24,683.19 | 67.38 | 102,644.48 | 35,209.60 | 34.30 |
| 28 | TOTAL NONINSTRUCTIONAL SVCS | 2,835,753.18 | 1,100,146.07 | 38.80 | 3,174,124.59 | 1,802,581.97 | 56.79 |
| 29 | FACILITIES/CONSTRUCTION | | | | | | |
| 29.50 | 4100 SITE ACQUISITION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 4600 BLDG CONSTRUCTION/REPL | 12,593.60 | 7,696.60 | 61.12 | 0.00 | 0.00 | 0.00 |

POWERSCHOOL
 DATE: 04/14/2021
 TIME: 11:14:39

STATE COLLEGE AREA SCHOOL DISTRICT
 BUDGET STATUS REPORT FEBRUARY 2021

PAGE NUMBER: 2
 GENRPT41.4GL
 REPORT ID: BUD FEB

SELECTION CRITERIA: yr='21'

| LINE | DESCRIPTION | FEB 2021 BUDGET | FEB 2021 ACTUAL YTD | % OF BUDGET | FEB 2020 BUDGET | FEB 2020 ACTUAL YTD | % OF BUDGET |
|------|-----------------------------|--------------------|------------------------|-------------|--------------------|------------------------|-------------|
| 35 | TOTAL FACILITIES/CONSTRUCTI | 12,593.60 | 7,696.60 | 61.12 | 0.00 | 0.00 | 0.00 |
| 36 | OTHER FINANCING USES | | | | | | |
| 37 | 5100 DEBT ADMIN FEES | 222,679.08 | 222,679.08 | 100.00 | 75,000.00 | 48.22 | 0.06 |
| 38 | 5200 FUND TRANSFERS | 14,862,601.00 | 4,010,484.16 | 26.98 | 18,067,759.00 | 9,121,316.22 | 50.48 |
| 39 | 5400 INDIRECT COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 5900 BUDGETARY RESERVE | 771,342.92 | 0.00 | 0.00 | 1,131,374.12 | 0.00 | 0.00 |
| 42 | TOTAL OTHER FINANCING USES | 15,856,623.00 | 4,233,163.24 | 26.70 | 19,274,133.12 | 9,121,364.44 | 47.32 |
| 43 | TOTAL EXPENDITURES | 158,366,641.26 | 80,567,388.63 | 50.87 | 164,239,747.88 | 89,778,750.89 | 54.66 |
| 44 | EXCESS/(DEFICIT) | 385,022.98 | 57,671,638.13 | 14,978.75 | -525,845.83 | 52,431,180.61 | -9,970.83 |

POWERSCHOOL
 DATE: 04/15/2021
 TIME: 08:45:34

STATE COLLEGE AREA SCHOOL DISTRICT
 REVENUE BUDGET STATUS REPORT FEB 2021

PAGE NUMBER: 2
 GENRPT41.4GL
 REPORT ID: REV FEB

SELECTION CRITERIA: yr='21'

| LINE | DESCRIPTION | FEBRUARY 2021 BUDGET | FEBRUARY 2021 ACTUAL | % OF BUDGET | FEBRUARY 2020 BUDGET | FEBRUARY 2020 ACTUAL | % OF BUDGET |
|-------|-----------------------------|-------------------------|-------------------------|-------------|-------------------------|-------------------------|-------------|
| 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 | 0.00 | 0.00 | 0.00 |
| 45 | 8514 TITLE I | 726,713.71 | 358,734.51 | 49.36 | 822,919.89 | 422,940.18 | 51.40 |
| 46 | 8515 TITLE II | 159,713.84 | 81,341.04 | 50.93 | 181,037.11 | 92,610.42 | 51.16 |
| 47 | 8516 TITLE III - ESL | 66,802.88 | 35,437.48 | 53.05 | 71,992.26 | 48,797.45 | 67.78 |
| 48 | 8517 TITLE IV | 83,247.31 | 47,402.27 | 56.94 | 71,358.28 | 40,540.68 | 56.81 |
| 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 | 67,343.00 | 67,343.00 | 100.00 | 74,168.00 | 43,264.69 | 58.33 |
| 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 |
| 53.75 | 8740 CARES ACT FUNDING | 663,026.80 | 444,954.36 | 67.11 | 0.00 | 0.00 | 0.00 |
| 54 | 8810 MEDICAL ASSISTANCE | 250,000.00 | 0.00 | 0.00 | 250,000.00 | 222,764.41 | 89.11 |
| 55 | 8820 ADMIN COSTS/ACCESS | 0.00 | 4,031.88 | 0.00 | 0.00 | 3,138.46 | 0.00 |
| 59 | REVENUE FROM FEDERAL SOURCE | 2,016,847.54 | 1,039,244.54 | 51.53 | 1,471,475.54 | 874,056.29 | 59.40 |
| 64 | 9000 OTHER FINANCING SOURCE | 0.00 | 0.00 | 0.00 | 0.00 | 1,300,479.92 | 0.00 |
| 65 | OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 1,300,479.92 | 0.00 |
| 66 | GRAND TOTAL | 158,751,664.24 | 138,239,026.76 | 87.08 | 163,713,902.05 | 142,209,931.50 | 86.86 |

POWERSCHOOL
DATE: 04/14/2021
TIME: 13:15:45

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: 8/21

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT | TITLE | DEBITS | CREDITS |
|---------|---------------------------|--------|-----------|
| 049201 | MNMS YELLOW TEAM | | 5,200.32 |
| 049202 | MNMS BLUE TEAM | | 4,946.02 |
| 049203 | MNMS PURPLE TEAM | | 3,031.49 |
| 049204 | MNMS ROAR STORE | | 1,382.71 |
| 049205 | MNMS 8TH GR FIELD TRIP | | 12,164.72 |
| 049206 | MNMS 6TH GR CHOIR | | 325.07 |
| 049209 | MNMS CHOIR - 7TH GRADE | | 2,963.10 |
| 049211 | MNMS CHOIR - 8TH GRADE | | 6,615.77 |
| 049215 | MNMS DRAMA CLUB | | 8,801.76 |
| 049218 | MNMS MATH LEAGUE | | 1,496.33 |
| 049220 | MNMS GREEN TEAM | | 3,491.94 |
| 049223 | MNMS INSTRUMENTAL FUND | | 845.21 |
| 049225 | MNMS NATL JR ART HONOR SO | | 282.94 |
| 049227 | MNMS LION LEADERS | | 53.88 |
| 049230 | MNMS SKI CLUB | | 522.45 |
| 049231 | MNMS STUDENT COUNCIL | | 2,440.45 |
| 049232 | MNMS TSA | | 89.07 |
| 049233 | MNMS YEARBOOK | | 3,479.79 |
| 049238 | MIDDLE SCHOOL ORCHESTRA | | 9,367.42 |
| 049239 | MNMS SCIENCE OLYMPIAD | | 232.62 |
| 049301 | PFMS SCIENCE OLYMPIAD | | 112.70 |
| 049305 | PFMS MOUNTAIN LION TEAM | | 3,427.01 |
| 049307 | PFMS 6TH GRADE WOLVES | | 1,607.04 |
| 049309 | PFMS COUGAR TEAM | | 6,118.23 |
| 049311 | PFMS CARDINAL TEAM | | 6,088.93 |
| 049313 | PFMS TIMBER RATTLERS | | 5,273.32 |
| 049315 | PFMS 8TH GR. CLASS TRIP | | 3,013.79 |
| 049317 | PFMS GRAY FOXES | | 4,206.03 |
| 049319 | PFMS BUILDERS CLUB | | 1,298.83 |
| 049321 | PFMS CHOIR - 7TH GRADE | | 3,689.06 |
| 049323 | PFMS CHOIR - 8TH GRADE | | 2,503.96 |
| 049325 | PFMS DRAMA CLUB | | 12,809.26 |
| 049327 | PFMS ENVIRONMENTAL EARTH | | .35 |
| 049329 | PFMS WORLD LANGUAGES CLUB | | 1,777.39 |
| 049331 | PFMS ROAR STORE | | 1,135.52 |
| 049333 | PFMS 6TH GRADE CHOIR | | 2,307.72 |
| 049335 | PFMS INSTRUMENTAL FUND | | 1,954.12 |
| 049337 | PFMS NEWSPAPER CLUB | | .25 |
| 049339 | PFMS 6TH GRADE BAND | | 1,195.77 |
| 049341 | PFMS BLACK BEAR TEAM | | 5,139.43 |
| 049343 | PFMS SKI CLUB | | 2.05 |
| 049345 | PFMS STUDENT COUNCIL | | 8,725.24 |
| 049347 | PFMS STUDENT STORE | | 3,070.78 |
| 049349 | PFMS TSA | | 1,596.68 |
| 049351 | PFMS YEARBOOK | | 14,462.28 |
| 049353 | PFMS MATH LEAGUE | | 684.67 |
| 049356 | PFMS QUIZ BOWL | | 102.01 |
| 049403 | ACCLIVITY | | 275.19 |
| 049405 | ADMINISTRATIVE ACCOUNT | | 88.60 |

POWERSCHOOL
DATE: 04/14/2021
TIME: 13:15:45

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: 8/21

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT | TITLE | DEBITS | CREDITS |
|---------|---------------------------|--------|-----------|
| 049406 | AQUAPONICS CLUB | | 140.88 |
| 049407 | DIVERSITY CLUB | | 1,074.80 |
| 049408 | ANIME | | 21.73 |
| 049411 | ARTIST RESIDENCY | | 5,114.28 |
| 049412 | BEST BUDDIES | | 381.98 |
| 049413 | AUTO CLUB | | 7,023.78 |
| 049416 | CAUSE | | 1,258.68 |
| 049419 | CHESS CLUB | | 197.06 |
| 049422 | BOOK CLUB | | 849.96 |
| 049425 | ALL NIGHT PARTY | | 5,316.84 |
| 049431 | CLASS OF 2021 | | 19,596.69 |
| 049432 | CLASS OF 2022 | | 13,909.19 |
| 049433 | CLASS OF 2003 DO NOT USE | | 2,620.45 |
| 049434 | CLASS OF 2024 | | 2,520.45 |
| 049439 | CLASS OF 2019 | | .01 |
| 049440 | CLASS OF 2023 | | 4,909.75 |
| 049441 | CLASS OF 2014 | | .05 |
| 049443 | CONCERT CHOIR | | 3,697.80 |
| 049447 | DEBATE CLUB | | 4,876.43 |
| 049448 | DECA - ASSOEN/MKTG STDNTS | | 8,461.79 |
| 049449 | DELTA ADVISORY COUNCIL | | 378.24 |
| 049459 | FBLA | | 7,542.20 |
| 049461 | FFA NATIONAL ORGANIZATION | | 4,548.46 |
| 049463 | FINE ART CLUB | | 3,890.93 |
| 049464 | FITNESS CENTER | | 2,656.09 |
| 049465 | FRENCH CLUB | | 12,184.96 |
| 049469 | GERMAN CLUB | | 4,067.82 |
| 049472 | HOSA (HEALTH OCCUP) | | 5,329.12 |
| 049473 | HIGH SCHOOL SPANISH EXCHA | | 1,549.83 |
| 049476 | INTERACT CLUB | | 1,506.42 |
| 049477 | ICE HOCKEY CLUB SPORTS | | 727.52 |
| 049478 | PA DISTRICT DECA | | 4,003.83 |
| 049479 | INSTRUMENTAL FUND | | 15,432.04 |
| 049482 | KIVA CLUB | | 252.24 |
| 049483 | KEY CLUB | | 8,337.88 |
| 049485 | QUIZ BOWL | | 9,670.17 |
| 049487 | LATIN CLUB | | 125.52 |
| 049493 | LITTLE LION YEARBOOK | | 17,294.55 |
| 049495 | MAJORETTES | | 2,346.00 |
| 049497 | MATH CLUB | | 661.40 |
| 049498 | MY MENTAL HEALTH MATTERS | | 17,961.54 |
| 049499 | MERLIN'S MARKET | | 328.66 |
| 049501 | MODEL O.A.S. | | 8,074.20 |
| 049503 | ROCK ENSEMBLE | | 2,134.21 |
| 049505 | OCEAN BOWL | | 1,397.30 |
| 049507 | OUTING CLUB | | 1,688.98 |
| 049509 | POTTERY CLUBBE | | 2,182.13 |
| 049511 | NAHB-NATL ASSOC HOME BLDR | | 1,015.92 |
| 049513 | RENAISSANCE FAIRE | | 3,050.51 |

POWERSCHOOL
 DATE: 04/14/2021
 TIME: 13:15:45

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: 8/21

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT | TITLE | DEBITS | CREDITS |
|---------|---------------------------|--------|------------|
| 049514 | RUGBY CLUB | | 25.72 |
| 049519 | SCIENCE OLYMPIAD | | 3,248.96 |
| 049521 | SHIBLEY MEM.STUDENT GRANT | | 392.08 |
| 049523 | ENVIRONMENTAL CLUB | | 5,020.72 |
| 049524 | SCIENCE BOWL | | 728.49 |
| 049526 | NATIONAL HONOR SOCIETY | | 4,462.83 |
| 049527 | SKI CLUB | | 1,963.34 |
| 049528 | NATL TECH HONOR SOCIETY | | 2,707.81 |
| 049529 | SKILLS USA | | 2,098.93 |
| 049533 | SPANISH CLUB"LOS VIAJEROS | | 4,110.10 |
| 049537 | STATE HIGH DANCE TEAM | | 1,220.20 |
| 049541 | STRING ORCHESTRA | | 3,697.38 |
| 049545 | STUDENT GOVERNMENT | | 5,241.86 |
| 049547 | TALENT SHOW COMMITTEE | | 1,797.83 |
| 049549 | TECH STUDENTS ASSN (TSA) | | 4,056.40 |
| 049551 | LGBTQA+ ALLIANCE | | 314.27 |
| 049553 | THESPIANS | | 40,734.04 |
| 049555 | TRI-M MUSIC HONOR SOCIETY | | 3,357.06 |
| 049557 | WILD DREAM TEAM - NORTH | | 1,952.53 |
| 049558 | WILD DREAM TEAM-PSU | | 830.37 |
| 049559 | WILD DREAM TEAM - SOUTH | | 82.73 |
| 049561 | WORK EXPERIENCE CLUB | | 4,323.72 |
| | TOTAL DEPOSITS PAYABLE | .00 | 475,077.91 |
| | TOTAL LIABILITIES | .00 | 475,077.91 |
| | TOTAL STUDENT ACTIVITIES | .00 | 475,077.91 |
| | TOTAL REPORT | .00 | 475,077.91 |