



## State College Area School District

**Donna Watson**

**Assistant Business Administrator**

240 VILLA CREST DRIVE • STATE COLLEGE, PENNSYLVANIA • 16801

TELEPHONE: 814-231-1058

To: Curtis Johnson

From: Donna Watson

Re: September 2022 Treasurer's Report

Date: November 30, 2022

Attached are financial reports for September 2022. Below are explanations of major variances compared to the prior year.

Local revenue is approximately \$7,718,000 greater than prior year, primarily due to an increase of \$7,027,000 in the Real Estate tax revenue. This variance includes the impact of a 3.4% tax increase, assessed value growth of 1.4% and timing of receipts compared to prior year. Pending appeals are expected to reduce this increase when resolved later in the year. Interest on investment and earned income tax are greater than the prior year by approximately \$288,000 and \$266,000, respectively. Other tuition is also in excess of prior year by approximately \$228,000 due to the impacts of COVID-19 on prior year programs.

State revenue is approximately \$884,000 greater than the prior year. Basic education subsidy, state property tax reduction and retirement revenues are greater than prior year by \$227,000, \$185,000 and \$273,000, respectively. Other smaller increases and the timing of receipts account for the balance of the increase in state revenue.

Federal revenue is approximately \$30,000 less than the prior year due to timing of receipts. Federal revenues to date reflect a reclassification of receipts against receivables from 2021-22.

Expenses are in excess of prior year by approximately \$839,000. Personnel expenses increased by approximately \$1,110,000. Salaries increased \$627,000 and benefits (primarily PSERS, social security and health insurance) increased approximately \$482,000. Non-personnel related expenses are less than the prior year by approximately \$270,000, most notably due to the timing of technology related expenses.

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 September 30, 2022**

| <b>General Fund</b> |                          |
|---------------------|--------------------------|
| Beg. Balance        | \$ 134,481,399.93        |
| + Deposits          | 37,502,305.59            |
| +/- Transfers       | (18,874.52)              |
| - Checks/Fees       | 2,551,607.34             |
| - Payroll           | 4,236,548.97             |
| - ACH/Wires         | 12,005,392.75            |
|                     | <b>\$ 153,171,281.94</b> |

**CONSISTS OF:**

|                        |                          |
|------------------------|--------------------------|
| Fixed Term Investments | \$ 44,998,837.67         |
| PNC Bank               | 20,753,885.52            |
| PSDLAF Max             | 38,165,513.94            |
| PSDLAF Full Flex CD    | 17,478,920.18            |
| First National         | 29,145,266.94            |
| Kish Bank              | 2,628,857.69             |
|                        | <b>\$ 153,171,281.94</b> |

| <b>Construction Fund</b> |                        |
|--------------------------|------------------------|
| Beg. Balance             | \$ 5,084,681.73        |
| + Deposits               | 10,239.02              |
| +/- Transfers            | -                      |
| - Checks/Fees            | -                      |
| - Payroll                | -                      |
| - ACH/Wires              | -                      |
|                          | <b>\$ 5,094,920.75</b> |

**CONSISTS OF:**

|                     |                        |
|---------------------|------------------------|
| Fulton Bank         | \$ -                   |
| First National Bank | 5,094,920.75           |
| Kish Bank           | 0.00                   |
| PSDLAF              | -                      |
| M&T                 | -                      |
|                     | <b>\$ 5,094,920.75</b> |

| <b>Cafeteria Fund</b> |                        |
|-----------------------|------------------------|
| Beg. Balance          | \$ 2,196,355.81        |
| + Deposits            | 271,959.20             |
| +/- Transfers         | 628.00                 |
| - Checks/Fees         | 186,362.77             |
| - Payroll             | 276,618.83             |
| - ACH/Wires           | -                      |
|                       | <b>\$ 2,005,961.41</b> |

**CONSISTS OF:**

|          |                        |
|----------|------------------------|
| PNC Bank | \$ 2,005,961.41        |
|          | <b>\$ 2,005,961.41</b> |

| <b>Capital Reserve Fund</b> |                         |
|-----------------------------|-------------------------|
| Beg. Balance                | \$ 55,238,828.57        |
| + Deposits                  | 65,359.54               |
| +/- Transfers               | -                       |
| - Checks/Fees               | -                       |
| - Payroll                   | -                       |
| - ACH/Wires                 | -                       |
|                             | <b>\$ 55,304,188.11</b> |

**CONSISTS OF:**

|                     |                         |
|---------------------|-------------------------|
| Fixed Investments   | \$ 30,000,000.00        |
| First National Bank | 24,475,175.07           |
| PSDLAF              | 193,360.75              |
| Kish Bank           | 618,785.40              |
| Fulton              | 16,866.89               |
|                     | <b>\$ 55,304,188.11</b> |

| <b>Activity Fund</b> |                      |
|----------------------|----------------------|
| Beg. Balance         | \$ 580,747.72        |
| + Deposits           | 26,492.65            |
| +/- Transfers        | 18,246.52            |
| - Checks/Fees        | 9,834.42             |
| - Payroll            | -                    |
| - ACH/Wires          | -                    |
|                      | <b>\$ 615,652.47</b> |

**CONSISTS OF:**

|          |                      |
|----------|----------------------|
| PNC Bank | \$ 615,652.47        |
|          | <b>\$ 615,652.47</b> |

**State College Area School District Total Cash Available \$ 216,192,004.68**

**STATE COLLEGE AREA SCHOOL DISTRICT**  
**Report on Investments - General Fund**  
**September 30, 2022**

**Fixed Term Investments:**

The following schedule indicates the fixed term investments and the amount of interest earned from these investments for the 2022-2023 fiscal year.

| <b>Date of Purchase</b> | <b>Institution</b>  | <b>Original Investment</b> | <b>Date of Maturity</b> | <b>Interest Rate</b> | <b>Total Projected Interest</b> |
|-------------------------|---------------------|----------------------------|-------------------------|----------------------|---------------------------------|
| 05/31/22                | First National Bank | \$ 15,000,000              | 5/31/2023               | 1.58%                | \$ 239,474                      |
| 8/30/22                 | PSDLAF              | \$ 29,998,838              | 2/23/2023               | 3.14%                | \$ 457,162                      |

| <b>Interest Earned on Cash/Money Market/Fixed Income Balances</b> | <b>Interest Income</b> |
|-------------------------------------------------------------------|------------------------|
| PNC Bank                                                          | \$ -                   |
| PSDLAF                                                            | 113,839                |
| Kish Bank                                                         | 11,690                 |
| First National Bank                                               | 179,317                |
| Other                                                             | -                      |
| <b>Total Interest Earned as of September 30, 2022</b>             | <b>\$ 304,846</b>      |

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

**STATE COLLEGE AREA SCHOOL DISTRICT**  
**Report on Investments - Capital Reserve**  
**September 30, 2022**

**Fixed Term Investments:**

The following schedule indicates the fixed term investments and the amount of interest earned from these investments for the 2022-2023 fiscal year.

| <b>Date of Purchase</b> | <b>Institution</b>  | <b>Original Investment</b> | <b>Date of Maturity</b> | <b>Interest Rate</b> | <b>Total Projected Interest</b> |
|-------------------------|---------------------|----------------------------|-------------------------|----------------------|---------------------------------|
| 5/31/2022               | First National Bank | \$ 10,000,000              | 5/31/2023               | 1.58%                | \$ 159,649                      |
| 5/31/2022               | First National Bank | \$ 10,000,000              | 11/30/2023              | 1.73%                | \$ 262,763                      |
| 6/4/2022                | Kish Bank           | \$ 10,000,000              | 6/4/2023                | 1.80%                | \$ 181,096                      |

| <b>Interest Earned on Cash/Money Market/Fixed Income Balances</b> | <b>Interest Income</b> |
|-------------------------------------------------------------------|------------------------|
| Kish                                                              | \$ 2,752               |
| Fulton Bank                                                       | 0                      |
| First National Bank                                               | 187,316                |
| PSDLAF                                                            | 819                    |
| Total Interest Earned as of September 30, 2022                    | <u>\$ 190,886</u>      |

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

**STATE COLLEGE AREA SCHOOL DISTRICT**  
**Report on Investments - Construction Fund**  
**September 30, 2022**

**Investments:**

The following schedule includes the construction fund investments related to the 2019 Bonds and the amount of interest earned on these investments for the 2022-2023 fiscal year.

| <b>Date of<br/>Investment</b>                  | <b>Institution</b>                 | <b>Original<br/>Investment</b> | <b>Current<br/>Balance</b> | <b>Interest<br/>Rate</b> |
|------------------------------------------------|------------------------------------|--------------------------------|----------------------------|--------------------------|
| <b>2019 Bonds:</b>                             |                                    |                                |                            |                          |
| 9/17/2019                                      | First National Bank (Money Market) | \$ 13,176,835                  | \$ 5,094,921               | 2.48% (1)                |
| <b>Interest Earned</b>                         |                                    |                                |                            | <b>Interest Income</b>   |
| First National Bank                            |                                    |                                |                            | \$ 24,460                |
| Total Interest Earned as of September 30, 2022 |                                    |                                |                            | <u>\$ 24,460</u>         |

(1) The Money Market account has passed the guaranteed interest rate period.

POWERSCHOOL  
DATE: 12/01/2022  
TIME: 08:30:15

STATE COLLEGE AREA SCHOOL DISTRICT  
BUDGET STATUS REPORT SEPTEMBER 2022

PAGE NUMBER: 1  
GENRPT41.4GL  
REPORT ID: BUD SEP

SELECTION CRITERIA: yr='23'

| LINE  | DESCRIPTION                 | SEPTEMBER 2022<br>BUDGET | SEPTEMBER 2022<br>ACTUAL YTD | % OF BUDGET | SEPTEMBER 2021<br>BUDGET | SEPTEMBER 2021<br>ACTUAL YTD | % OF BUDGET |
|-------|-----------------------------|--------------------------|------------------------------|-------------|--------------------------|------------------------------|-------------|
| 1     | CURRENT REVENUES            |                          |                              |             |                          |                              |             |
| 2     | 6000 LOCAL SOURCES          | 140,621,922.95           | 110,740,598.08               | 78.75       | 132,604,019.00           | 103,022,133.92               | 77.69       |
| 3     | 7000 STATE SOURCES          | 33,502,270.00            | 7,498,265.31                 | 22.38       | 31,352,229.43            | 6,613,980.87                 | 21.10       |
| 4     | 8000 FEDERAL SOURCES        | 2,923,993.00             | 65,463.25                    | 2.24        | 5,308,657.00             | 95,178.28                    | 1.79        |
| 5     | 9000 OTHER FINANCING SOURCE | 0.00                     | 0.00                         | 0.00        | 0.00                     | 0.00                         | 0.00        |
| 6     | TOTAL CURRENT REVENUES      | 177,048,185.95           | 118,304,326.64               | 66.82       | 169,264,905.43           | 109,731,293.07               | 64.83       |
| 8     | EXPENDITURES - INSTRUCTION  |                          |                              |             |                          |                              |             |
| 9     | 1100 REGULAR PROGRAMS       | 72,345,152.54            | 7,659,347.83                 | 10.59       | 69,211,804.27            | 7,508,358.03                 | 10.85       |
| 10    | 1200 SPECIAL PROGRAMS       | 24,712,168.88            | 2,965,182.14                 | 12.00       | 23,093,075.13            | 2,835,771.61                 | 12.28       |
| 11    | 1300 VOCATIONAL EDUCATION   | 3,990,781.57             | 481,881.68                   | 12.07       | 3,993,917.78             | 495,062.91                   | 12.40       |
| 12    | 1400:1500 OTHER INSTRUCTION | 3,358,743.86             | 626,423.99                   | 18.65       | 2,419,398.94             | 389,133.76                   | 16.08       |
| 13    | 1600 COMMUNITY EDUCATION    | 5,557.12                 | 1,613.50                     | 29.03       | 5,579.10                 | 1,536.25                     | 27.54       |
| 14    | TOTAL INSTRUCTION           | 104,412,403.97           | 11,734,449.14                | 11.24       | 98,723,775.22            | 11,229,862.56                | 11.38       |
| 15    | SUPPORT SERVICES            |                          |                              |             |                          |                              |             |
| 16    | 2100 PUPIL PERSONNEL SERVIC | 6,839,159.05             | 923,219.54                   | 13.50       | 5,960,860.54             | 874,840.02                   | 14.68       |
| 17    | 2200 INSTRUCTIONAL STAFF SV | 6,131,547.15             | 954,429.52                   | 15.57       | 5,995,908.33             | 799,993.47                   | 13.34       |
| 18    | 2300 ADMINISTRATION         | 9,741,941.03             | 2,197,232.44                 | 22.55       | 8,759,197.56             | 1,987,561.18                 | 22.69       |
| 19    | 2400 PUPIL HEALTH SVCS      | 2,445,399.72             | 283,878.08                   | 11.61       | 2,323,879.64             | 244,750.63                   | 10.53       |
| 20    | 2500 BUSINESS SERVICES      | 1,539,340.40             | 402,986.15                   | 26.18       | 1,611,584.30             | 369,225.25                   | 22.91       |
| 21    | 2600 OPER/MAINT PHYSICAL PL | 12,971,354.16            | 2,935,661.71                 | 22.63       | 11,826,086.97            | 2,956,187.40                 | 25.00       |
| 22    | 2700 STUDENT TRANSPORTATION | 7,229,110.13             | 1,125,016.89                 | 15.56       | 7,040,107.40             | 1,134,256.24                 | 16.11       |
| 22.50 | 2800 CENTRAL SUPPORT SVCS   | 7,380,460.32             | 1,820,856.87                 | 24.67       | 6,584,200.16             | 1,874,818.26                 | 28.47       |
| 23    | 2900 OTHER SUPPORT SVCS     | 0.00                     | 0.00                         | 0.00        | 0.00                     | 0.00                         | 0.00        |
| 24    | TOTAL SUPPORT SERVICES      | 54,278,311.96            | 10,643,281.20                | 19.61       | 50,101,824.90            | 10,241,632.45                | 20.44       |
| 25    | OPERATION OF NONINSTRUCTION |                          |                              |             |                          |                              |             |
| 26    | 3200 STUDENT SERVICES       | 3,058,283.71             | 256,090.14                   | 8.37        | 2,816,180.37             | 254,135.84                   | 9.02        |
| 27    | 3300 COMMUNITY ACTIVITIES   | 47,489.65                | 2,340.35                     | 4.93        | 26,803.35                | 9,937.29                     | 37.07       |
| 28    | TOTAL NONINSTRUCTIONAL SVCS | 3,105,773.36             | 258,430.49                   | 8.32        | 2,842,983.72             | 264,073.13                   | 9.29        |
| 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 | 0.00                     | 0.00                         | 0.00        | 0.00                     | 0.00                         | 0.00        |

POWERSCHOOL  
DATE: 12/01/2022  
TIME: 08:30:15

STATE COLLEGE AREA SCHOOL DISTRICT  
BUDGET STATUS REPORT SEPTEMBER 2022

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

SELECTION CRITERIA: yr='23'

| LINE | DESCRIPTION                 | SEPTEMBER 2022<br>BUDGET | SEPTEMBER 2022<br>ACTUAL YTD | % OF BUDGET | SEPTEMBER 2021<br>BUDGET | SEPTEMBER 2021<br>ACTUAL YTD | % OF BUDGET |
|------|-----------------------------|--------------------------|------------------------------|-------------|--------------------------|------------------------------|-------------|
| 35   | TOTAL FACILITIES/CONSTRUCTI | 0.00                     | 0.00                         | 0.00        | 0.00                     | 0.00                         | 0.00        |
| 36   | OTHER FINANCING USES        |                          |                              |             |                          |                              |             |
| 37   | 5100 DEBT ADMIN FEES        | 75,000.00                | 0.00                         | 0.00        | 75,000.00                | 0.00                         | 0.00        |
| 38   | 5200 FUND TRANSFERS         | 17,473,816.24            | 1,527,537.50                 | 8.74        | 14,284,011.00            | 1,588,712.50                 | 11.12       |
| 39   | 5400 INDIRECT COSTS         | 0.00                     | 0.00                         | 0.00        | 0.00                     | 0.00                         | 0.00        |
| 41   | 5900 BUDGETARY RESERVE      | 938,603.00               | 0.00                         | 0.00        | 938,603.00               | 0.00                         | 0.00        |
| 42   | TOTAL OTHER FINANCING USES  | 18,487,419.24            | 1,527,537.50                 | 8.26        | 15,297,614.00            | 1,588,712.50                 | 10.39       |
| 43   | TOTAL EXPENDITURES          | 180,283,908.53           | 24,163,698.33                | 13.40       | 166,966,197.84           | 23,324,280.64                | 13.97       |
| 44   | EXCESS/(DEFICIT)            | -3,235,722.58            | 94,140,628.31                | -2,909.42   | 2,298,707.59             | 86,407,012.43                | 3,758.94    |

POWERSCHOOL  
DATE: 12/01/2022  
TIME: 08:29:25

STATE COLLEGE AREA SCHOOL DISTRICT  
REVENUE BUDGET STATUS REPORT SEPT 2022

PAGE NUMBER: 1  
GENRPT41.4GL  
REPORT ID: REV SEP

SELECTION CRITERIA: yr='23'

| LINE  | DESCRIPTION                 | SEPTEMBER 2022<br>BUDGET | SEPTEMBER 2022<br>ACTUAL | % OF BUDGET | SEPTEMBER 2021<br>BUDGET | SEPTEMBER 2021<br>ACTUAL | % OF BUDGET |
|-------|-----------------------------|--------------------------|--------------------------|-------------|--------------------------|--------------------------|-------------|
| 3     | 6111 REAL ESTATE TAX        | 112,311,124.00           | 104,617,722.79           | 93.15       | 105,714,222.00           | 97,590,838.83            | 92.32       |
| 4     | 6112 INTERIM R/E TAX        | 600,000.00               | 33,507.69                | 5.58        | 600,000.00               | 65,742.56                | 10.96       |
| 5     | 6113 PUBLIC UTILITY REALTY  | 117,190.00               | 0.00                     | 0.00        | 117,190.00               | 0.00                     | 0.00        |
| 6     | 6114 PAYMENT IN LIEU OF TAX | 674,646.00               | 36,622.37                | 5.43        | 674,646.00               | 35,797.76                | 5.31        |
| 7     | 6143 OCCUPATIONAL PRIVILEGE | 383,000.00               | 21,041.58                | 5.49        | 383,000.00               | 29,201.33                | 7.62        |
| 8     | 6151 EARNED INCOME TAX      | 19,610,000.00            | 3,895,122.09             | 19.86       | 18,572,524.00            | 3,629,502.75             | 19.54       |
| 9     | 6153 R/E TRANSFER TAX       | 2,800,000.00             | 814,672.79               | 29.10       | 2,500,000.00             | 887,281.71               | 35.49       |
| 10    | 6411 DELINQUENT R/E TAX     | 1,100,000.00             | 72,711.02                | 6.61        | 1,300,000.00             | 76,085.11                | 5.85        |
| 11    | 6452 DELINQUENT OAT TAX     | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 12    | 6510 INTEREST ON INVESTMENT | 200,000.00               | 304,846.28               | 152.42      | 100,000.00               | 17,310.74                | 17.31       |
| 12.20 | 6711 GATES RECEIPTS         | 89,671.00                | 45,524.69                | 50.77       | 62,700.00                | 10,021.29                | 15.98       |
| 12.50 | 6810 REVENUE FROM LOCAL GOV | 802,610.00               | 0.00                     | 0.00        | 832,280.00               | 25,960.00                | 3.12        |
| 13    | 6910 RENTALS                | 155,355.00               | 11,513.35                | 7.41        | 141,232.00               | 4,031.76                 | 2.85        |
| 14    | 6920 DONATIONS/LOCAL GRANTS | 16,633.95                | 10,633.95                | 63.93       | 14,500.00                | 8,500.00                 | 58.62       |
| 15    | 6941 REG DAY SCHOOL TUITION | 7,000.00                 | 30,595.59                | 437.08      | 7,000.00                 | 9,908.34                 | 141.55      |
| 16    | 6943 ADULT ED TUITION       | 1,000.00                 | 0.00                     | 0.00        | 1,000.00                 | 0.00                     | 0.00        |
| 16.25 | 6944 OTHER INTERGOVERNMENTA | 26,539.00                | 0.00                     | 0.00        | 24,089.00                | 0.00                     | 0.00        |
| 16.40 | 6948 RECEIPTS FROM IU REVEN | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 16.45 | 6949 OTHER TUITION          | 1,462,805.00             | 729,221.73               | 49.85       | 1,405,011.00             | 500,968.73               | 35.66       |
| 16.50 | 6960 SPECIAL ED MINI GRANT  | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 17    | 6990 MISCELLANEOUS REVENUE  | 254,349.00               | 115,407.16               | 45.37       | 144,625.00               | 128,666.26               | 88.97       |
| 18    | 6991 REFUND OF PY EXPENSE   | 10,000.00                | 1,455.00                 | 14.55       | 10,000.00                | 2,316.75                 | 23.17       |
| 20    | REVENUE FROM LOCAL SOURCES  | 140,621,922.95           | 110,740,598.08           | 78.75       | 132,604,019.00           | 103,022,133.92           | 77.69       |
| 22    | 7111 BASIC ED SUBSIDY       | 9,039,487.00             | 1,459,170.00             | 16.14       | 8,406,928.00             | 1,232,501.00             | 14.66       |
| 22.50 | 7112 SOCIAL SECURITY        | 2,985,381.00             | 687,712.53               | 23.04       | 2,812,255.00             | 637,348.39               | 22.66       |
| 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      | 130,000.00               | 0.00                     | 0.00        | 130,000.00               | 0.00                     | 0.00        |
| 27    | 7210 HOMEBOUND INSTRUCTION  | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 28    | 7220 VOCATIONAL EDUCATION   | 196,000.00               | 41,195.23                | 21.02       | 196,000.00               | 32,107.00                | 16.38       |
| 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     | 3,409,937.00             | 1,045,514.00             | 30.66       | 3,358,750.00             | 1,018,288.00             | 30.32       |
| 31.50 | 7280 ADULT LITERACY         | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 31.75 | 7290 OTHER EDUC PROGRAM     | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 32    | 7310 TRANSPORTATION         | 800,000.00               | 163,815.00               | 20.48       | 800,000.00               | 51,706.00                | 6.46        |
| 33    | 7320 RENTAL/SINK FD PYMTS   | 938,804.00               | 0.00                     | 0.00        | 937,733.00               | 0.00                     | 0.00        |
| 34    | 7330 HEALTH SERVICES        | 140,000.00               | 0.00                     | 0.00        | 140,000.00               | 0.00                     | 0.00        |
| 34.50 | 7340 PROPERTY TAX REDUCTION | 1,792,547.00             | 896,273.00               | 50.00       | 1,421,949.43             | 710,975.00               | 50.00       |
| 35    | 7360 SAFE SCHOOLS           | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 36    | 7500 EXTRA GRANTS           | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 36.50 | 7505 READY TO LEARN BLOCK G | 310,013.00               | 0.00                     | 0.00        | 310,013.00               | 0.00                     | 0.00        |
| 36.75 | 7506 PA SMART GRANT         | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 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                     | 634.30                   | 0.00        | 7,500.00                 | 0.00                     | 0.00        |
| 38.50 | 7820 RETIREMENT             | 13,760,101.00            | 3,203,951.25             | 23.28       | 12,831,101.00            | 2,931,055.48             | 22.84       |
| 39    | 7920 CLASSROOMS FOR THE FUT | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 42    | REVENUE FROM STATE SOURCES  | 33,502,270.00            | 7,498,265.31             | 22.38       | 31,352,229.43            | 6,613,980.87             | 21.10       |
| 43    | 8390 WHITE FITNESS GRANT    | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |

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STATE COLLEGE AREA SCHOOL DISTRICT  
REVENUE BUDGET STATUS REPORT SEPT 2022

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

SELECTION CRITERIA: yr='23'

| LINE  | DESCRIPTION                 | SEPTEMBER 2022<br>BUDGET | SEPTEMBER 2022<br>ACTUAL | % OF BUDGET | SEPTEMBER 2021<br>BUDGET | SEPTEMBER 2021<br>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                | 600,000.00               | 27,733.66                | 4.62        | 600,000.00               | 23,401.53                | 3.90        |
| 46    | 8515 TITLE II               | 140,000.00               | 14,878.21                | 10.63       | 140,000.00               | 16,631.72                | 11.88       |
| 47    | 8516 TITLE III - ESL        | 35,000.00                | 12,284.57                | 35.10       | 35,000.00                | 19,745.34                | 56.42       |
| 48    | 8517 TITLE IV               | 0.00                     | 10,566.81                | 0.00        | 50,000.00                | 13,473.56                | 26.95       |
| 49    | 8518 TITLE V - INNOVATIVE   | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 50    | 8519 TITLE VI - HEARTS      | 50,000.00                | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 51    | 8521 VOCATIONAL ED          | 60,000.00                | 0.00                     | 0.00        | 60,000.00                | 16,412.01                | 27.35       |
| 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      | 1,592,890.00             | 0.00                     | 0.00        | 4,173,657.00             | 5,514.12                 | 0.13        |
| 53.80 | 8750 ARP ESSER              | 196,103.00               | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 54    | 8810 MEDICAL ASSISTANCE     | 0.00                     | 0.00                     | 0.00        | 250,000.00               | 0.00                     | 0.00        |
| 55    | 8820 ADMIN COSTS/ACCESS     | 250,000.00               | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 59    | REVENUE FROM FEDERAL SOURCE | 2,923,993.00             | 65,463.25                | 2.24        | 5,308,657.00             | 95,178.28                | 1.79        |
| 64    | 9000 OTHER FINANCING SOURCE | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 65    | OTHER FINANCING SOURCES     | 0.00                     | 0.00                     | 0.00        | 0.00                     | 0.00                     | 0.00        |
| 66    | GRAND TOTAL                 | 177,048,185.95           | 118,304,326.64           | 66.82       | 169,264,905.43           | 109,731,293.07           | 64.83       |

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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: 3/23

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT | TITLE                     | DEBITS | CREDITS   |
|---------|---------------------------|--------|-----------|
| 049201  | MNMS YELLOW TEAM          |        | 5,060.73  |
| 049202  | MNMS BLUE TEAM            |        | 3,770.26  |
| 049203  | MNMS PURPLE TEAM          |        | 3,151.06  |
| 049204  | MNMS ROAR STORE           |        | 1,707.08  |
| 049205  | MNMS 8TH GR FIELD TRIP    |        | 7,377.30  |
| 049206  | MNMS 6TH GR CHOIR         |        | 140.19    |
| 049209  | MNMS CHOIR - 7TH GRADE    |        | 2,407.16  |
| 049211  | MNMS CHOIR - 8TH GRADE    |        | 5,631.89  |
| 049215  | MNMS DRAMA CLUB           |        | 15,211.08 |
| 049218  | MNMS MATH LEAGUE          |        | 1,630.96  |
| 049220  | MNMS GREEN TEAM           |        | 3,971.18  |
| 049223  | MNMS INSTRUMENTAL FUND    |        | 1,302.46  |
| 049225  | MNMS NATL JR ART HONOR SO |        | 85.36     |
| 049227  | MNMS LION LEADERS         |        | 530.41    |
| 049230  | MNMS SKI CLUB             |        | 522.88    |
| 049231  | MNMS STUDENT COUNCIL      |        | 1,929.04  |
| 049232  | MNMS TSA                  |        | 89.14     |
| 049233  | MNMS YEARBOOK             |        | 2,352.88  |
| 049238  | MIDDLE SCHOOL ORCHESTRA   |        | 4,640.33  |
| 049239  | MNMS SCIENCE OLYMPIAD     |        | 233.15    |
| 049301  | PFMS SCIENCE OLYMPIAD     |        | 113.12    |
| 049305  | PFMS MOUNTAIN LION TEAM   |        | 3,687.92  |
| 049307  | PFMS 6TH GRADE WOLVES     |        | 2,601.15  |
| 049309  | PFMS COUGAR TEAM          |        | 11.94     |
| 049311  | PFMS CARDINAL TEAM        |        | 4,381.44  |
| 049313  | PFMS TIMBER RATTLERS      |        | 4,226.77  |
| 049315  | PFMS 8TH GR. CLASS TRIP   |        | 3,016.25  |
| 049317  | PFMS GRAY FOXES           |        | 4,736.81  |
| 049319  | PFMS BUILDERS CLUB        |        | 1,299.89  |
| 049321  | PFMS CHOIR - 7TH GRADE    |        | 3,587.49  |
| 049323  | PFMS CHOIR - 8TH GRADE    |        | 2,506.00  |
| 049325  | PFMS DRAMA CLUB           |        | 6,343.43  |
| 049327  | PFMS ENVIRONMENTAL EARTH  |        | .35       |
| 049329  | PFMS WORLD LANGUAGES CLUB |        | 1,778.84  |
| 049331  | PFMS ROAR STORE           |        | 409.10    |
| 049333  | PFMS 6TH GRADE CHOIR      |        | 1,569.28  |
| 049335  | PFMS INSTRUMENTAL FUND    |        | 1,776.57  |
| 049337  | PFMS NEWSPAPER CLUB       |        | .25       |
| 049339  | PFMS 6TH GRADE BAND       |        | 906.51    |
| 049341  | PFMS BLACK BEAR TEAM      |        | 2,806.79  |
| 049343  | PFMS SKI CLUB             |        | 2.05      |
| 049345  | PFMS STUDENT COUNCIL      |        | 8,140.09  |
| 049347  | PFMS ART CLUB             |        | 3,508.26  |
| 049349  | PFMS TSA                  |        | 1,244.54  |
| 049351  | PFMS YEARBOOK             |        | 10,606.83 |
| 049353  | PFMS MATH LEAGUE          |        | 365.48    |
| 049356  | PFMS QUIZ BOWL            |        | 102.09    |
| 049403  | ACCLIVITY                 |        | 275.41    |
| 049405  | ADMINISTRATIVE ACCOUNT    |        | 1,017.94  |

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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: 3/23

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT | TITLE                     | DEBITS | CREDITS   |
|---------|---------------------------|--------|-----------|
| 049406  | AQUAPONICS CLUB           |        | 548.04    |
| 049407  | DIVERSITY CLUB            |        | 1,075.68  |
| 049408  | ANIME                     |        | 21.75     |
| 049411  | ARTIST RESIDENCY          |        | 4,516.57  |
| 049412  | BEST BUDDIES              |        | 562.81    |
| 049413  | AUTO CLUB                 |        | 6,963.26  |
| 049416  | CAUSE                     |        | 627.37    |
| 049419  | CHESS CLUB                |        | 197.22    |
| 049422  | BOOK CLUB                 |        | 850.65    |
| 049425  | ALL NIGHT PARTY           |        | 5,643.83  |
| 049434  | CLASS OF 2024             |        | 11,334.57 |
| 049440  | CLASS OF 2023             |        | 17,316.40 |
| 049441  | CLASS OF 2025             |        | 8,492.68  |
| 049443  | CONCERT CHOIR             |        | 14,254.43 |
| 049447  | DEBATE CLUB               |        | 5,518.87  |
| 049448  | DECA - ASSOCN/MKTG STDNTS |        | 10,943.24 |
| 049449  | DELTA ADVISORY COUNCIL    |        | 618.74    |
| 049459  | FBLA                      |        | 8,819.50  |
| 049461  | FFA NATIONAL ORGANIZATION |        | 5,400.61  |
| 049463  | FINE ART CLUB             |        | 2,425.71  |
| 049464  | FITNESS CENTER            |        | 2,608.22  |
| 049465  | FRENCH CLUB               |        | 12,072.16 |
| 049469  | GERMAN CLUB               |        | 24,665.57 |
| 049472  | HOSA (HEALTH OCCUP)       |        | 8,198.66  |
| 049473  | HIGH SCHOOL SPANISH EXCHA |        | 1,276.81  |
| 049476  | INTERACT CLUB             |        | 1,407.85  |
| 049477  | ICE HOCKEY CLUB SPORTS    |        | 728.11    |
| 049478  | PA DISTRICT DECA          |        | 807.31    |
| 049479  | INSTRUMENTAL FUND         |        | 8,607.08  |
| 049482  | KIVA CLUB                 |        | 1,848.53  |
| 049483  | KEY CLUB                  |        | 9,780.81  |
| 049485  | QUIZ BOWL                 |        | 9,594.56  |
| 049487  | LATIN CLUB                |        | 98.60     |
| 049493  | LITTLE LION YEARBOOK      |        | 34,490.52 |
| 049495  | MAJORETTES                |        | 2,178.15  |
| 049497  | MATH CLUB                 |        | 474.21    |
| 049498  | MY MENTAL HEALTH MATTERS  |        | 18,183.72 |
| 049499  | MERLIN'S MARKET           |        | 328.93    |
| 049501  | MODEL O.A.S.              |        | 7,854.93  |
| 049503  | ROCK ENSEMBLE             |        | 5,039.61  |
| 049504  | NATL ARTS HONOR SCTY      |        | 526.93    |
| 049505  | OCEAN BOWL                |        | 1,314.64  |
| 049507  | OUTING CLUB               |        | 1,540.90  |
| 049509  | POTTERY CLUBBE            |        | 2,183.91  |
| 049511  | NAHB-NATL ASSOC HOME BLDR |        | 62.28     |
| 049513  | RENAISSANCE FAIRE         |        | 4,152.07  |
| 049514  | RUGBY CLUB                |        | 25.74     |
| 049519  | SCIENCE OLYMPIAD          |        | 6,476.87  |
| 049521  | SHIBLEY MEM.STUDENT GRANT |        | 392.40    |

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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: 3/23

FUND - 80 - STUDENT ACTIVITIES

| ACCOUNT                  | TITLE                     | DEBITS | CREDITS    |
|--------------------------|---------------------------|--------|------------|
| 049523                   | ENVIRONMENTAL CLUB        |        | 5,024.82   |
| 049524                   | SCIENCE BOWL              |        | 729.08     |
| 049526                   | NATIONAL HONOR SOCIETY    |        | 2,667.59   |
| 049527                   | SKI CLUB                  |        | 1,964.94   |
| 049528                   | NATL TECH HONOR SOCIETY   |        | 1,734.31   |
| 049529                   | SKILLS USA                |        | 1,655.81   |
| 049533                   | SPANISH CLUB"LOS VIAJEROS |        | 4,113.45   |
| 049537                   | STATE HIGH DANCE TEAM     |        | 275.69     |
| 049541                   | STRING ORCHESTRA          |        | 3,975.62   |
| 049545                   | STUDENT GOVERNMENT        |        | 4,186.12   |
| 049547                   | TALENT SHOW COMMITTEE     |        | 1,799.30   |
| 049549                   | TECH STUDENTS ASSN (TSA)  |        | 4,899.08   |
| 049551                   | LGBT+ ALLIANCE            |        | 206.82     |
| 049553                   | THESPIANS                 |        | 43,577.32  |
| 049555                   | TRI-M MUSIC HONOR SOCIETY |        | 4,744.33   |
| 049557                   | WILD DREAM TEAM - NORTH   |        | 1,954.12   |
| 049558                   | WILD DREAM TEAM-PSU       |        | 831.05     |
| 049559                   | WILD DREAM TEAM - SOUTH   |        | 82.80      |
| 049561                   | WORK EXPERIENCE CLUB      |        | 2,862.57   |
| TOTAL DEPOSITS PAYABLE   |                           | .00    | 493,103.96 |
| TOTAL LIABILITIES        |                           | .00    | 493,103.96 |
| TOTAL STUDENT ACTIVITIES |                           | .00    | 493,103.96 |
| TOTAL REPORT             |                           | .00    | 493,103.96 |