



State College

Area School District

Joseph Viglione

Assistant Business Administrator

240 VILLA CREST DRIVE • STATE COLLEGE, PENNSYLVANIA • 16801

TELEPHONE: 814-231-1058

To: Curtis Johnson
From: Joseph Viglione
Re: September 2025 Treasurer's Report
Date: December 1, 2025

Attached are financial reports for September 2025. Below are explanations of major variances compared to the prior year.

Local revenue is approximately \$9,960,000 greater than the prior year, primarily due to an increase of \$10,212,000 in real estate tax revenue. This reflects the impact of a 4% tax rate increase, assessed value growth, and the timing of receipts. Earned income tax and interest on investment revenues are also greater than the prior year by approximately \$248,000 and \$89,000, respectively. Offsetting decreases include real estate transfer tax and delinquent tax revenues being less than the prior year by approximately \$436,000 and \$221,000, respectively.

State revenue is approximately \$7,207,000 less than the prior year due to the ongoing budget impasse. Federal revenue has also declined due to changes within the Department of Education; however, based upon more recent information, the district believes federal revenue will be consistent with budgeted amounts for fiscal year 2025-26.

Expenses are greater than the prior year by approximately \$1,450,000. Personnel expenses are greater than the prior year by approximately \$1,191,000. Salaries and benefits increased by \$528,000 and \$663,000, respectively. The increase in salaries is reflective of contractual salary increases. Benefits are primarily reflective of increases in health insurance, PSERS, and social security employer contributions of approximately \$430,000, \$206,000, and \$31,000, respectively, due to salary increases and timing. Non-personnel related expenses are greater than the prior year by approximately \$259,000 (3%), however the subcategories have varied greatly between years. At this point, Administration is attributing this variation to timing and inflation.

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, 2025**

| <u>General Fund</u> | |
|---------------------|--------------------------|
| Beg. Balance | \$ 120,490,140.71 |
| + Deposits | 56,800,751.94 |
| +/- Transfers | (226,767.89) |
| - Checks/Fees | 4,243,452.05 |
| - Payroll | 5,142,544.83 |
| - ACH/Wires | 10,362,976.42 |
| | \$ 157,315,151.46 |

CONSISTS OF:

| | |
|------------------------|--------------------------|
| Fixed Term Investments | \$ - |
| PNC Bank | 9,081,861.23 |
| PSDLAF Max | 20,503,422.30 |
| PSDLAF Full Flex | - |
| First National | 116,888,467.64 |
| Kish Bank | 10,841,400.29 |
| | \$ 157,315,151.46 |

| <u>Cafeteria Fund</u> | |
|-----------------------|------------------------|
| Beg. Balance | \$ 2,548,271.60 |
| + Deposits | 339,708.29 |
| +/- Transfers | 226,767.89 |
| - Checks/Fees | 252,613.41 |
| - Payroll | 293,663.10 |
| - ACH/Wires | - |
| | \$ 2,568,471.27 |

CONSISTS OF:

| | |
|----------|------------------------|
| PNC Bank | \$ 2,568,471.27 |
| | \$ 2,568,471.27 |

| <u>Activity Fund</u> | |
|----------------------|----------------------|
| Beg. Balance | \$ 707,049.69 |
| + Deposits | 19,556.90 |
| +/- Transfers | - |
| - Checks/Fees | 13,087.76 |
| - Payroll | - |
| - ACH/Wires | - |
| | \$ 713,518.83 |

CONSISTS OF:

| | |
|----------|----------------------|
| PNC Bank | \$ 713,518.83 |
| | \$ 713,518.83 |

| <u>Construction Fund</u> | |
|--------------------------|-------------|
| Beg. Balance | \$ - |
| + Deposits | - |
| +/- Transfers | - |
| - Checks/Fees | - |
| - Payroll | - |
| - ACH/Wires | - |
| | \$ - |

CONSISTS OF:

| | |
|---------------------|-------------|
| Fulton Bank | \$ - |
| First National Bank | - |
| Kish Bank | - |
| PSDLAF | - |
| M&T | - |
| | \$ - |

| <u>Capital Reserve Fund</u> | |
|-----------------------------|-------------------------|
| Beg. Balance | \$ 71,011,024.64 |
| + Deposits | 107,139.78 |
| +/- Transfers | - |
| - Checks/Fees | 115.20 |
| - Payroll | - |
| - ACH/Wires | - |
| | \$ 71,118,049.22 |

CONSISTS OF:

| | |
|---------------------|-------------------------|
| Fixed Investments | \$ 40,000,000.00 |
| First National Bank | 16,890,379.52 |
| PSDLAF | 7,425,947.54 |
| Kish Bank | 6,800,705.21 |
| PLGIT | 1,016.95 |
| | \$ 71,118,049.22 |

State College Area School District Total Cash Available \$ 231,715,190.78

**STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - General Fund
September 30, 2025**

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest projected to be earned on these investments.

| Date of Purchase | Institution | Original Investment | Date of Maturity | Interest Rate | Total Projected Interest |
|---|---------------------|--------------------------------|-----------------------------|--|-------------------------------------|
| Interest Recognized on Cash/Money Market/Fixed Income Balances | | | | | Interest Income |
| | PNC Bank | | | | \$ 110,233.01 |
| | PSDLAF | | | | 200,983.34 |
| | Kish Bank | | | | 115,502.16 |
| | First National Bank | | | | 617,480.53 |
| | Other | | | | - |
| | | | | Total Interest Recognized as of September 30, 2025 | <u><u>\$ 1,044,199.04</u></u> |

Note: Interest income is recorded in the fiscal year it is earned. Differences between Interest Rate and Total Projected Interest is due to compounding frequency (monthly, quarterly, annually, etc.). CD interest is recognized at maturity and accrued at the end of the fiscal year.

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - Capital Reserve
September 30, 2025

Fixed Term Investments:

The following schedule indicates the fixed term investments and the amount of interest projected to be earned on these investments.

| Date of Purchase | Institution | Original Investment | Date of Maturity | Interest Rate | Total Projected Interest |
|-------------------------|---------------------|----------------------------|-------------------------|----------------------|---------------------------------|
| 12/1/2023 | First National Bank | \$ 10,000,000 | 12/1/2025 | 4.85% | \$ 970,000 |
| 12/1/2023 | First National Bank | \$ 10,000,000 | 12/1/2026 | 4.70% | \$ 1,410,000 |
| 5/24/2024 | Kish Bank | \$ 5,000,000 | 5/24/2026 | 4.80% | \$ 480,000 |
| 1/1/2025 | First National Bank | \$ 10,000,000 | 1/1/2026 | 4.35% | \$ 435,000 |
| 10/1/2024 | First National Bank | \$ 5,000,000 | 4/1/2026 | 3.75% | \$ 281,250 |

| Interest Recognized on Cash/Money Market/Fixed Income Balances | Interest Income |
|---|------------------------|
| Kish Bank | \$ 72,453.38 |
| First National Bank | 176,280.92 |
| PSDLAF | 77,082.70 |
| PLGIT | 11.08 |
| Total Interest Recognized as of September 30, 2025 | <u>\$ 325,828.08</u> |

Note: Interest income is recorded in the fiscal year it is earned. Differences between Interest Rate and Total Projected Interest is due to compounding frequency (monthly, quarterly, annually, etc.). CD interest is recognized at maturity and accrued at the end of the fiscal year.

POWERSCHOOL
 DATE: 11/23/2025
 TIME: 09:13:43

STATE COLLEGE AREA SCHOOL DISTRICT
 BUDGET STATUS REPORT SEPTEMBER 2025

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

SELECTION CRITERIA: yr='26'

| LINE | DESCRIPTION | SEPTEMBER 2025 BUDGET | SEPTEMBER 2025 ACTUAL YTD | % OF BUDGET | SEPTEMBER 2024 BUDGET | SEPTEMBER 2024 ACTUAL YTD | % OF BUDGET |
|------|-----------------------------|--------------------------|------------------------------|-------------|--------------------------|------------------------------|-------------|
| 35 | TOTAL FACILITIES/CONSTRUCTI | 0.00 | 0.00 | 0.00 | 0.00 | 910.99 | 0.00 |
| 36 | OTHER FINANCING USES | | | | | | |
| 37 | 5100 DEBT ADMIN FEES | 175,000.00 | 1,111.66 | 0.64 | 100,000.00 | 0.00 | 0.00 |
| 38 | 5200 FUND TRANSFERS | 20,007,552.00 | 1,334,787.50 | 6.67 | 19,914,817.00 | 1,401,612.50 | 7.04 |
| 39 | 5400 INDIRECT COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 5900 BUDGETARY RESERVE | 1,359,903.00 | 0.00 | 0.00 | 4,496,000.00 | 0.00 | 0.00 |
| 42 | TOTAL OTHER FINANCING USES | 21,542,455.00 | 1,335,899.16 | 6.20 | 24,510,817.00 | 1,401,612.50 | 5.72 |
| 43 | TOTAL EXPENDITURES | 211,639,718.37 | 29,831,776.00 | 14.10 | 205,754,519.17 | 28,381,313.49 | 13.79 |
| 44 | EXCESS/(DEFICIT) | -3,989,944.24 | 98,959,178.72 | -2,480.21 | -7,659,768.56 | 97,720,392.22 | -1,275.76 |

STATE COLLEGE AREA SCHOOL DISTRICT
 REVENUE BUDGET STATUS REPORT SEPT 2025

SELECTION CRITERIA: yr='26'

| LINE | DESCRIPTION | SEPTEMBER 2025 BUDGET | SEPTEMBER 2025 ACTUAL | % OF BUDGET | SEPTEMBER 2024 BUDGET | SEPTEMBER 2024 ACTUAL | % OF BUDGET |
|-------|-----------------------------|--------------------------|--------------------------|-------------|--------------------------|--------------------------|-------------|
| 3 | 6111 REAL ESTATE TAX | 129,663,111.00 | 120,039,235.16 | 92.58 | 123,057,958.00 | 109,827,059.90 | 89.25 |
| 4 | 6112 INTERIM R/E TAX | 600,000.00 | 32,760.38 | 5.46 | 600,000.00 | -13,476.48 | -2.25 |
| 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 | 700,000.00 | 18,932.58 | 2.70 | 647,824.00 | 53,791.78 | 8.30 |
| 7 | 6143 OCCUPATIONAL PRIVILEGE | 371,000.00 | 17,676.02 | 4.76 | 420,000.00 | 18,470.05 | 4.40 |
| 8 | 6151 EARNED INCOME TAX | 23,340,000.00 | 4,463,678.32 | 19.12 | 22,660,000.00 | 4,215,381.38 | 18.60 |
| 9 | 6153 R/E TRANSFER TAX | 2,500,000.00 | 652,218.35 | 26.09 | 2,500,000.00 | 1,087,946.85 | 43.52 |
| 10 | 6411 DELINQUENT R/E TAX | 1,100,000.00 | 0.00 | 0.00 | 1,100,000.00 | 221,081.36 | 20.10 |
| 11 | 6452 DELINQUENT OAT TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 6510 INTEREST ON INVESTMENT | 2,250,000.00 | 1,044,199.04 | 46.41 | 3,000,000.00 | 954,830.78 | 31.83 |
| 12.20 | 6711 GATES RECEIPTS | 96,600.00 | 61,747.27 | 63.92 | 100,050.00 | 42,529.32 | 42.51 |
| 12.50 | 6810 REVENUE FROM LOCAL GOV | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12.75 | 6830 FEDERAL REV FROM INT S | 1,069,892.45 | 0.00 | 0.00 | 1,041,464.70 | 0.00 | 0.00 |
| 13 | 6910 RENTALS | 90,000.00 | 44,668.19 | 49.63 | 90,000.00 | 2,739.99 | 3.04 |
| 14 | 6920 DONATIONS/LOCAL GRANTS | 12,493.00 | 7,493.00 | 59.98 | 5,000.00 | 0.00 | 0.00 |
| 15 | 6941 REG DAY SCHOOL TUITION | 35,000.00 | 30,995.97 | 88.56 | 65,000.00 | 8,755.85 | 13.47 |
| 16 | 6943 ADULT ED TUITION | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 16.25 | 6944 OTHER INTERGOVERNMENTA | 0.00 | 0.00 | 0.00 | 30,000.00 | 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 | 1,871,071.00 | 988,233.08 | 52.82 | 1,854,991.00 | 966,309.57 | 52.09 |
| 16.50 | 6960 SPECIAL ED MINI GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 6990 MISCELLANEOUS REVENUE | 387,638.00 | 116,852.65 | 30.14 | 339,750.00 | 172,873.71 | 50.88 |
| 18 | 6991 REFUND OF PY EXPENSE | 0.00 | 68.41 | 0.00 | 0.00 | 133.17 | 0.00 |
| 20 | REVENUE FROM LOCAL SOURCES | 164,203,995.45 | 127,518,758.42 | 77.66 | 157,630,227.70 | 117,558,427.23 | 74.58 |
| 22 | 7111 BASIC ED SUBSIDY | 13,884,000.00 | 0.00 | 0.00 | 12,500,000.00 | 1,925,835.00 | 15.41 |
| 22.50 | 7112 SOCIAL SECURITY | 3,527,061.00 | 0.00 | 0.00 | 3,330,793.00 | 765,862.75 | 22.99 |
| 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 | 226,000.00 | 0.00 | 0.00 | 226,000.00 | 39,855.38 | 17.64 |
| 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 | 3,655,188.00 | 0.00 | 0.00 | 3,485,046.00 | 1,096,556.00 | 31.46 |
| 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 | 0.00 | 0.00 | 800,000.00 | 64,146.00 | 8.02 |
| 33 | 7320 RENTAL/SINK FD PYMTS | 914,158.00 | 0.00 | 0.00 | 910,907.00 | 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 | 2,496,328.00 | 1,248,164.00 | 50.00 | 2,169,431.00 | 1,084,715.00 | 50.00 |
| 35 | 7360 SAFE SCHOOLS | 54,771.68 | 0.00 | 0.00 | 231,714.00 | 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 | 0.00 | 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 |
| 37.25 | 7531 READY TO LEARN BLOCK G | 310,013.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37.50 | 7599 OTHER STATE REVENUE | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38.50 | 7820 RETIREMENT | 15,806,908.00 | 0.00 | 0.00 | 14,732,199.00 | 3,497,724.57 | 23.74 |
| 39 | 7920 CLASSROOMS FOR THE FUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | REVENUE FROM STATE SOURCES | 41,944,427.68 | 1,268,164.00 | 3.02 | 38,966,103.00 | 8,474,694.70 | 21.75 |

POWERSCHOOL
 DATE: 11/23/2025
 TIME: 09:13:14

STATE COLLEGE AREA SCHOOL DISTRICT
 REVENUE BUDGET STATUS REPORT SEPT 2025

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

SELECTION CRITERIA: yr='26'

| LINE | DESCRIPTION | SEPTEMBER 2025 BUDGET | SEPTEMBER 2025 ACTUAL | % OF BUDGET | SEPTEMBER 2024 BUDGET | SEPTEMBER 2024 ACTUAL | % OF BUDGET |
|-------|-----------------------------|--------------------------|--------------------------|-------------|--------------------------|--------------------------|-------------|
| 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 | 0.00 | 0.00 | 0.00 |
| 45 | 8514 TITLE I | 825,000.00 | 0.00 | 0.00 | 825,000.00 | 23,664.65 | 2.87 |
| 46 | 8515 TITLE II | 155,000.00 | 0.00 | 0.00 | 155,000.00 | 19,512.32 | 12.59 |
| 47 | 8516 TITLE III - ESL | 35,000.00 | 0.00 | 0.00 | 36,615.66 | 7,348.36 | 20.07 |
| 48 | 8517 TITLE IV | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 11,512.94 | 23.03 |
| 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 | 86,351.00 | 0.00 | 0.00 | 79,537.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53.80 | 8750 ARP ESSER | 0.00 | 0.00 | 0.00 | 2,267.25 | 4,749.61 | 209.49 |
| 54 | 8810 MEDICAL ASSISTANCE | 350,000.00 | 0.00 | 0.00 | 350,000.00 | 0.00 | 0.00 |
| 55 | 8820 ADMIN COSTS/ACCESS | 0.00 | 1,825.89 | 0.00 | 0.00 | 1,795.90 | 0.00 |
| 59 | REVENUE FROM FEDERAL SOURCE | 1,501,351.00 | 1,825.89 | 0.12 | 1,498,419.91 | 68,583.78 | 4.58 |
| 64 | 9000 OTHER FINANCING SOURCE | 0.00 | 2,206.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | OTHER FINANCING SOURCES | 0.00 | 2,206.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | GRAND TOTAL | 207,649,774.13 | 128,790,954.72 | 62.02 | 198,094,750.61 | 126,101,705.71 | 63.66 |

POWERSCHOOL
 DATE: 10/27/2025
 TIME: 09:39:32

STATE COLLEGE AREA SCHOOL DISTRICT
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 1
 STATMN11

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
 ACCOUNTING PERIOD: 2/26

FUND - 80 - STUDENT ACTIVITIES

| FUND | ACCOUNT | TITLE | DEBITS | CREDITS |
|------|---------|--|--------|-----------|
| 80 | 049201 | STUDENT ACTIVITIES MNMS YELLOW TEAM | | 7,692.02 |
| 80 | 049202 | STUDENT ACTIVITIES MNMS BLUE TEAM | | 7,469.05 |
| 80 | 049203 | STUDENT ACTIVITIES MNMS PURPLE TEAM | | 2,096.62 |
| 80 | 049204 | STUDENT ACTIVITIES MNMS ROAR STORE | | 1,432.01 |
| 80 | 049205 | STUDENT ACTIVITIES MNMS 8TH GR FIELD TRIP | | 1,114.63 |
| 80 | 049206 | STUDENT ACTIVITIES MNMS 6TH GR CHOIR | | 615.17 |
| 80 | 049209 | STUDENT ACTIVITIES MNMS CHOIR - 7TH GRADE | | 1,460.09 |
| 80 | 049211 | STUDENT ACTIVITIES MNMS CHOIR - 8TH GRADE | | 887.20 |
| 80 | 049212 | STUDENT ACTIVITIES MNMS LANGUAGE FIELD TRIP | | 140.08 |
| 80 | 049215 | STUDENT ACTIVITIES MNMS DRAMA CLUB | | 22,759.23 |
| 80 | 049218 | STUDENT ACTIVITIES MNMS MATH LEAGUE | | 2,536.87 |
| 80 | 049220 | STUDENT ACTIVITIES MNMS GREEN TEAM | | 11,243.69 |
| 80 | 049223 | STUDENT ACTIVITIES MNMS INSTRUMENTAL FUND | | 1,054.69 |
| 80 | 049225 | STUDENT ACTIVITIES MNMS NATL JR ART HONOR SO | | 254.55 |
| 80 | 049227 | STUDENT ACTIVITIES MNMS LION LEADERS | | 7.62 |
| 80 | 049230 | STUDENT ACTIVITIES MNMS SKI CLUB | | 554.72 |
| 80 | 049231 | STUDENT ACTIVITIES MNMS STUDENT COUNCIL | | 1,038.10 |
| 80 | 049233 | STUDENT ACTIVITIES MNMS YEARBOOK | | 628.98 |
| 80 | 049238 | STUDENT ACTIVITIES MIDDLE SCHOOL ORCHESTRA | | 1,330.66 |
| 80 | 049239 | STUDENT ACTIVITIES MNMS SCIENCE OLYMPIAD | | 258.17 |
| 80 | 049240 | STUDENT ACTIVITIES MNMS LITTLE LION READERS | | 620.48 |
| 80 | 049301 | STUDENT ACTIVITIES PFMS SCIENCE OLYMPIAD | | 1,055.71 |
| 80 | 049305 | STUDENT ACTIVITIES PFMS MOUNTAIN LION TEAM | | 3,124.86 |
| 80 | 049307 | STUDENT ACTIVITIES PFMS 6TH GRADE WOLVES | | 1,230.11 |
| 80 | 049311 | STUDENT ACTIVITIES PFMS CARDINAL TEAM | | 5,396.19 |
| 80 | 049313 | STUDENT ACTIVITIES PFMS TIMBER RATTTLERS | | 1,654.45 |
| 80 | 049315 | STUDENT ACTIVITIES PFMS 8TH GR. CLASS TRIP | | 3,199.99 |
| 80 | 049317 | STUDENT ACTIVITIES PFMS GRAY FOXES | | 5,096.42 |
| 80 | 049319 | STUDENT ACTIVITIES PFMS BUILDERS CLUB | | 1,024.30 |
| 80 | 049321 | STUDENT ACTIVITIES PFMS CHOIR - 7TH GRADE | | 3,701.33 |
| 80 | 049323 | STUDENT ACTIVITIES PFMS CHOIR - 8TH GRADE | | 2,949.96 |
| 80 | 049325 | STUDENT ACTIVITIES PFMS DRAMA CLUB | | 22,725.81 |
| 80 | 049329 | STUDENT ACTIVITIES PFMS WORLD LANGUAGES CLUB | | 1,884.02 |
| 80 | 049331 | STUDENT ACTIVITIES PFMS ROAR STORE | | 370.46 |
| 80 | 049333 | STUDENT ACTIVITIES PFMS 6TH GRADE CHOIR | | 1,748.57 |
| 80 | 049335 | STUDENT ACTIVITIES PFMS INSTRUMENTAL FUND | | 1,953.69 |
| 80 | 049339 | STUDENT ACTIVITIES PFMS 6TH GRADE BAND | | 936.99 |
| 80 | 049341 | STUDENT ACTIVITIES PFMS BLACK BEAR TEAM | | 4,193.66 |
| 80 | 049345 | STUDENT ACTIVITIES PFMS STUDENT COUNCIL | | 10,456.25 |
| 80 | 049347 | STUDENT ACTIVITIES PFMS ART CLUB | | 2,972.58 |
| 80 | 049349 | STUDENT ACTIVITIES PFMS TSA | | 5,584.91 |
| 80 | 049351 | STUDENT ACTIVITIES PFMS YEARBOOK | | 5,560.64 |
| 80 | 049353 | STUDENT ACTIVITIES PFMS MATH LEAGUE | | 295.04 |
| 80 | 049356 | STUDENT ACTIVITIES PFMS QUIZ BOWL | | 108.31 |
| 80 | 049358 | STUDENT ACTIVITIES PFMS ROAR CELEBRATION | | 1,603.70 |
| 80 | 049403 | STUDENT ACTIVITIES ACCLIVITY | | 188.03 |
| 80 | 049405 | STUDENT ACTIVITIES ADMINISTRATIVE ACCOUNT | | 935.89 |
| 80 | 049407 | STUDENT ACTIVITIES DIVERSITY CLUB | | 960.66 |
| 80 | 049411 | STUDENT ACTIVITIES ARTIST RESIDENCY | | 3,192.72 |

POWERSCHOOL
 DATE: 10/27/2025
 TIME: 09:39:32

STATE COLLEGE AREA SCHOOL DISTRICT
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 2
 STATMNL1

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
 ACCOUNTING PERIOD: 2/26

FUND - 80 - STUDENT ACTIVITIES

| FUND | ACCOUNT | TITLE | DEBITS | CREDITS |
|------|---------|--|--------|-----------|
| 80 | 049412 | STUDENT ACTIVITIES BEST BUDDIES | | 96.48 |
| 80 | 049413 | STUDENT ACTIVITIES AUTO CLUB | | 6,574.65 |
| 80 | 049419 | STUDENT ACTIVITIES CHESS CLUB | | 209.24 |
| 80 | 049422 | STUDENT ACTIVITIES BOOK CLUB | | 902.47 |
| 80 | 049425 | STUDENT ACTIVITIES ALL NIGHT PARTY | | 3,946.06 |
| 80 | 049435 | STUDENT ACTIVITIES CLASS OF 2026 | | 21,276.82 |
| 80 | 049436 | STUDENT ACTIVITIES CLASS OF 2027 | | 15,706.24 |
| 80 | 049437 | STUDENT ACTIVITIES CLASS OF 2028 | | 8,269.92 |
| 80 | 049441 | STUDENT ACTIVITIES CLASS OF 2025 | | 28,344.10 |
| 80 | 049443 | STUDENT ACTIVITIES CONCERT CHOIR | | 34,932.60 |
| 80 | 049445 | STUDENT ACTIVITIES STATE HIGH MINI-THON | | 6,850.79 |
| 80 | 049447 | STUDENT ACTIVITIES DEBATE CLUB | | 7,179.08 |
| 80 | 049448 | STUDENT ACTIVITIES DECA - ASSOEN/MKTG STDNTS | | 13,732.27 |
| 80 | 049449 | STUDENT ACTIVITIES DELTA ADVISORY COUNCIL | | 656.42 |
| 80 | 049459 | STUDENT ACTIVITIES FBLA | | 6,351.25 |
| 80 | 049461 | STUDENT ACTIVITIES FFA NATIONAL ORGANIZATION | | 2,435.31 |
| 80 | 049463 | STUDENT ACTIVITIES FINE ART CLUB | | 2,284.19 |
| 80 | 049464 | STUDENT ACTIVITIES FITNESS CENTER | | 3,574.01 |
| 80 | 049465 | STUDENT ACTIVITIES FRENCH CLUB | | 5,153.00 |
| 80 | 049469 | STUDENT ACTIVITIES GERMAN CLUB | | 19,753.44 |
| 80 | 049472 | STUDENT ACTIVITIES HOSA (HEALTH OCCUP) | | 1,181.58 |
| 80 | 049473 | STUDENT ACTIVITIES HIGH SCHOOL SPANISH EXCHA | | 1,101.16 |
| 80 | 049476 | STUDENT ACTIVITIES INTERACT CLUB | | 1,150.26 |
| 80 | 049477 | STUDENT ACTIVITIES ICE HOCKEY CLUB SPORTS | | 253.67 |
| 80 | 049478 | STUDENT ACTIVITIES PA DISTRICT DECA | | 6,963.50 |
| 80 | 049479 | STUDENT ACTIVITIES INSTRUMENTAL FUND | | 7,303.43 |
| 80 | 049482 | STUDENT ACTIVITIES KIVA CLUB | | 626.39 |
| 80 | 049483 | STUDENT ACTIVITIES KEY CLUB | | 10,439.52 |
| 80 | 049485 | STUDENT ACTIVITIES QUIZ BOWL | | 9,947.29 |
| 80 | 049486 | STUDENT ACTIVITIES INDOOR COLORGUARD | | 449.64 |
| 80 | 049487 | STUDENT ACTIVITIES LATIN CLUB | | 523.36 |
| 80 | 049493 | STUDENT ACTIVITIES LITTLE LION YEARBOOK | | 51,319.32 |
| 80 | 049495 | STUDENT ACTIVITIES MAJORETTES | | 1,805.81 |
| 80 | 049496 | STUDENT ACTIVITIES MOCK TRIAL | | 2,549.63 |
| 80 | 049497 | STUDENT ACTIVITIES MATH CLUB | | 378.56 |
| 80 | 049498 | STUDENT ACTIVITIES MY MENTAL HEALTH MATTERS | | 19,180.71 |
| 80 | 049499 | STUDENT ACTIVITIES MERLIN'S MARKET | | 348.97 |
| 80 | 049501 | STUDENT ACTIVITIES MODEL O.A.S. | | 2,466.68 |
| 80 | 049503 | STUDENT ACTIVITIES ROCK ENSEMBLE | | 3,265.44 |
| 80 | 049504 | STUDENT ACTIVITIES NATL ARTS HONOR SCTY | | 1.59 |
| 80 | 049505 | STUDENT ACTIVITIES OCEAN BOWL | | 1,191.59 |
| 80 | 049507 | STUDENT ACTIVITIES OUTING CLUB | | 1,434.74 |
| 80 | 049509 | STUDENT ACTIVITIES POTTERY CLUBBE | | 1,816.89 |
| 80 | 049511 | STUDENT ACTIVITIES NAHB-NATL ASSOC HOME BLDR | | 26.52 |
| 80 | 049513 | STUDENT ACTIVITIES RENAISSANCE FAIRE | | 7,104.45 |
| 80 | 049514 | STUDENT ACTIVITIES RUGBY CLUB | | 27.31 |
| 80 | 049519 | STUDENT ACTIVITIES SCIENCE OLYMPIAD | | 7,228.55 |
| 80 | 049523 | STUDENT ACTIVITIES ENVIRONMENTAL CLUB | | 4,078.33 |
| 80 | 049524 | STUDENT ACTIVITIES SCIENCE BOWL | | 503.52 |

POWERSCHOOL
 DATE: 10/27/2025
 TIME: 09:39:32

STATE COLLEGE AREA SCHOOL DISTRICT
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 3
 STATMN11

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
 ACCOUNTING PERIOD: 2/26

FUND - 80 - STUDENT ACTIVITIES

| FUND | ACCOUNT | TITLE | DEBITS | CREDITS |
|--------------------------|---------|--|--------|------------|
| 80 | 049526 | STUDENT ACTIVITIES NATIONAL HONOR SOCIETY | | 478.71 |
| 80 | 049527 | STUDENT ACTIVITIES SKI CLUB | | 2,084.63 |
| 80 | 049528 | STUDENT ACTIVITIES NATL TECH HONOR SOCIETY | | 1,656.29 |
| 80 | 049529 | STUDENT ACTIVITIES SKILLS USA | | 166.31 |
| 80 | 049533 | STUDENT ACTIVITIES SPANISH CLUB"LOS VIAJEROS | | 9,975.28 |
| 80 | 049537 | STUDENT ACTIVITIES STATE HIGH DANCE TEAM | | 1,872.87 |
| 80 | 049541 | STUDENT ACTIVITIES STRING ORCHESTRA | | 4,513.49 |
| 80 | 049545 | STUDENT ACTIVITIES STUDENT GOVERNMENT | | 6,166.86 |
| 80 | 049547 | STUDENT ACTIVITIES TALENT SHOW COMMITTEE | | 1,908.91 |
| 80 | 049549 | STUDENT ACTIVITIES TECH STUDENTS ASSN (TSA) | | 1,179.42 |
| 80 | 049551 | STUDENT ACTIVITIES LGBT+ ALLIANCE | | 284.24 |
| 80 | 049553 | STUDENT ACTIVITIES THESPIANS | | 50,403.17 |
| 80 | 049555 | STUDENT ACTIVITIES TRI-M MUSIC HONOR SOCIETY | | 5,130.72 |
| 80 | 049558 | STUDENT ACTIVITIES WILD DREAM TEAM-PSU | | 881.68 |
| 80 | 049559 | STUDENT ACTIVITIES WILD DREAM TEAM - SOUTH | | 2,161.00 |
| 80 | 049561 | STUDENT ACTIVITIES WORK EXPERIENCE CLUB | | 1,959.89 |
| TOTAL DEPOSITS PAYABLE | | | .00 | 583,020.10 |
| TOTAL LIABILITIES | | | .00 | 583,020.10 |
| TOTAL STUDENT ACTIVITIES | | | .00 | 583,020.10 |
| TOTAL REPORT | | | .00 | 583,020.10 |