State College
Area School District
Joseph Viglione
Assistant Business Administrator
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To: Curtis Johnson

From: Joseph Viglione

Re: November 2024 Treasurer's Report

Date: January 29, 2025

Attached are financial reports for November 2024. Below are explanations of major variances compared to the prior year.

Local revenue is approximately $4,209,000 greater than the prior year, primarily due to an increase of $4,164,000 in real estate tax revenue. This reflects the impact of a 2.65% tax rate increase, assessed value growth of 1.22%, and timing of receipts. Real estate transfer tax, earned income tax, and other tuition revenues are greater than the prior year by approximately $615,000, $237,000, and $193,000, respectively. Interest on investments is less than the prior year by approximately $852,000 due to the General Fund holding more fixed term investments "CDs" in FY 2025 than FY 2024. Delinquent real estate tax revenues are less than the prior year by approximately $118,000. Interim real estate tax revenues are less than the prior year by approximately $101,000 due to the timing of collections versus refunds associated with tax appeals.

State revenue is approximately $1,223,000 greater than the prior year. Basic education and special education subsidies are greater than the prior year by approximately $367,000 and $53,000, respectively. Property tax reduction revenue also increased by $375,000. Retirement and social security revenues are greater than the prior year by approximately $123,000 and $104,000, respectively, because of increased salary expenditures. Rental/sinking fund payment revenue is greater than the prior year by approximately $76,000 due to the timing of receipts. Federal revenue is approximately $70,000 less than the prior year primarily due to the elimination of CARES Act funding and the timing of the receipt of Title funding.

Expenses are greater than the prior year by approximately $3,794,000. Personnel expenses are greater than the prior year by approximately $2,943,000. Salaries and benefits increased by $1,487,000 and $1,456,000, respectively. The increase in salaries is reflective of contractual salary increases. Benefits are primarily reflective of increases in health insurance, PSERS, and social security of approximately $1,000,000, $378,000, and $107,000, respectively, due to salary increases. Non-personnel related expenses are greater than the prior year by approximately $852,000, most notably due to the timing of technology related licensing, repairs/maintenance costs, and charter school payments; offset by the net reduction of supplies/equipment primarily due to the one-time nonrecurring implementation costs of the new reading program in the previous fiscal year.

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 November 30, 2024

General Fund

	Beg. Balance	$ 149,277,273.89	
+	Deposits	11,991,465.23	
+/-	Transfers	(601,201.36)	
-	Checks/Fees	3,186,927.96	
-	Payroll	4,710,178.93	
-	ACH/Wires	8,493,122.91	
			$ 144,277,307.96

CONSISTS OF:

Fixed Term Investments	$ 79,000,000.00	
PNC Bank	8,956,244.86	
PSDLAF Max	27,139,826.54	
PSDLAF Full Flex	261,077.04	
First National	3,602,868.23	
Kish Bank	25,317,291.29	
		$ 144,277,307.96

Cafeteria Fund

	Beg. Balance	$ 2,380,797.72	
+	Deposits	256,226.34	
+/-	Transfers	601,201.36	
-	Checks/Fees	191,427.06	
-	Payroll	330,630.91	
-	ACH/Wires	-	
			$ 2,716,167.45

CONSISTS OF:

PNC Bank	$ 2,716,167.45	
		$ 2,716,167.45

Activity Fund

	Beg. Balance	$ 983,564.62	
+	Deposits	71,133.53	
+/-	Transfers	-	
-	Checks/Fees	17,778.86	
-	Payroll	-	
-	ACH/Wires		
			$ 1,036,919.29

CONSISTS OF:

PNC Bank	$ 1,036,919.29	
		$ 1,036,919.29

Construction Fund

	Beg. Balance	$ 35.51	
+	Deposits	0.13	
+/-	Transfers	-	
-	Checks/Fees	10.00	
-	Payroll	-	-
-	ACH/Wires	-	
			$ 25.64

CONSISTS OF:

Fulton Bank	$ -	
First National Bank	25.64	
Kish Bank	-	
PSDLAF	-	
M&T	-	
		$ 25.64

Capital Reserve Fund

	Beg. Balance	$ 74,877,258.00	
+	Deposits	55,058.86	
+/-	Transfers	-	
-	Checks/Fees	115.33	
	Payroll	-	
-	ACH/Wires	-	
			$ 74,932,201.53

CONSISTS OF:

Fixed Investments	$ 60,000,000.00	
First National Bank	2,228,392.07	
PSDLAF	6,143,972.01	
Kish Bank	6,559,837.45	
Fulton	-	
		$ 74,932,201.53

State College Area School District Total Cash Available $ 222,962,621.87

STATE COLLEGE AREA SCHOOL DISTRICT
Report on Investments - General Fund
November 30, 2024

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
7/1/2024	First National Bank	$ 15,000,000	4/1/2025	5.45%	$ 613,125
9/12/2024	First National Bank	$ 12,000,000	12/12/2024	5.25%	$ 157,500
9/12/2024	First National Bank	$ 12,000,000	3/12/2025	5.00%	$ 300,000
9/12/2024	First National Bank	$ 40,000,000	6/12/2025	4.65%	$ 1,395,000

Interest Recognized on Cash/Money Market/Fixed Income Balances	Interest Income
PNC Bank	$ 191,619.55
PSDLAF	904,426.23
Kish Bank	287,900.39
First National Bank	309,188.99
Other	-
Total Interest Recognized as of November 30, 2024	$ 1,693,135.16

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
November 30, 2024

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	6/1/2025	5.05%	$ 757,500
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
7/1/2024	First National Bank	$ 5,000,000	4/1/2025	5.45%	$ 204,375
7/1/2024	First National Bank	$ 10,000,000	1/1/2025	5.55%	$ 277,500
10/1/2024	First National Bank	$ 5,000,000	4/1/2026	3.75%	$ 281,250
10/1/2024	First National Bank	$ 5,000,000	4/1/2025	4.40%	$ 110,000

Interest Recognized on Cash/Money Market/Fixed Income Balances	Interest Income
Kish Bank	$ 139,621.81
First National Bank	616,102.35
PSDLAF	109,385.27
Total Interest Recognized as of November 30, 2024	$ 865,109.43

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 - Construction Fund
November 30, 2024

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 2024-2025 fiscal year.

Date of Investment	Institution	Original Investment	Current Balance	Interest Rate
2019 Bonds:				
9/17/2019	First National Bank (Money Market)	$ 13,176,835	$ 26	4.71% (1)

Interest Earned	**Interest Income**
First National Bank	$ 4,226.79
Total Interest Earned as of November 30, 2024	$ 4,226.79

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

STATE COLLEGE AREA SCHOOL DISTRICT
BUDGET STATUS REPORT NOV 2024

SELECTION CRITERIA: yr='25'

LINE	DESCRIPTION	NOV 2024 BUDGET	NOV 2024 ACTUAL YTD	% OF BUDGET	NOV 2023 BUDGET	NOV 2023 ACTUAL YTD	% OF BUDGET
1	CURRENT REVENUES						
2	6000 LOCAL SOURCES	157,630,227.70	134,471,197.51	85.31	151,879,371.43	130,262,647.58	85.77
3	7000 STATE SOURCES	39,017,849.00	13,442,262.79	34.45	37,197,824.30	12,219,385.00	32.85
4	8000 FEDERAL SOURCES	1,498,419.91	273,557.15	18.26	1,475,524.43	343,481.37	23.28
5	9000 OTHER FINANCING SOURCE	0.00	1,000.00	0.00	0.00	4,935.60	0.00
6	TOTAL CURRENT REVENUES	198,146,496.61	148,188,017.45	74.79	190,552,720.16	142,830,449.55	74.96
8	EXPENDITURES - INSTRUCTION						
9	1100 REGULAR PROGRAMS	79,874,228.46	21,803,240.98	27.30	73,273,293.10	20,224,721.64	27.60
10	1200 SPECIAL PROGRAMS	27,338,852.59	7,901,775.42	28.90	25,291,005.52	6,978,975.14	27.59
11	1300 VOCATIONAL EDUCATION	4,574,416.42	1,359,018.30	29.71	4,208,200.79	1,218,814.01	28.96
12	1400:1500 OTHER INSTRUCTION	3,453,382.19	1,222,152.45	35.39	3,119,246.85	1,131,651.22	36.28
13	1600 COMMUNITY EDUCATION	6,179.04	2,523.69	40.84	5,661.28	3,099.51	54.75
14	TOTAL INSTRUCTION	115,247,058.70	32,288,710.84	28.02	105,897,407.54	29,557,261.52	27.91
15	SUPPORT SERVICES						
16	2100 PUPIL PERSONNEL SERVIC	8,263,605.51	2,516,727.76	30.46	7,141,501.69	2,180,953.75	30.54
17	2200 INSTRUCTIONAL STAFF SV	6,700,034.00	1,964,873.82	29.33	7,055,403.34	2,893,041.14	41.00
18	2300 ADMINISTRATION	10,836,586.28	4,523,503.95	41.74	9,889,762.14	3,935,492.84	39.79
19	2400 PUPIL HEALTH SVCS	3,199,886.93	818,252.54	25.57	2,858,146.65	781,766.48	27.35
20	2500 BUSINESS SERVICES	2,111,731.71	751,159.71	35.57	2,213,358.23	653,387.90	29.52
21	2600 OPER/MAINT PHYSICAL PL	14,645,606.94	5,728,479.98	39.11	13,596,481.25	5,243,582.46	38.57
22	2700 STUDENT TRANSPORTATION	7,808,183.58	2,505,738.71	32.09	7,705,909.70	2,224,374.79	28.87
22.50	2800 CENTRAL SUPPORT SVCS	9,044,926.81	3,343,536.46	36.97	8,366,756.70	3,156,450.31	37.73
23	2900 OTHER SUPPORT SVCS	0.00	0.00	0.00	0.00	0.00	0.00
24	TOTAL SUPPORT SERVICES	62,610,561.76	22,152,272.93	35.38	58,827,319.70	21,069,049.67	35.82
25	OPERATION OF NONINSTRUCTION						
26	3200 STUDENT SERVICES	3,613,104.53	1,040,074.19	28.79	3,483,978.99	941,341.72	27.02
27	3300 COMMUNITY ACTIVITIES	52,869.18	12,504.56	23.65	36,852.43	11,664.22	31.65
28	TOTAL NONINSTRUCTIONAL SVCS	3,665,973.71	1,052,578.75	28.71	3,520,831.42	953,005.94	27.07
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	910.99	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

SELECTION CRITERIA: yr='25'

LINE	DESCRIPTION	NOV 2024 BUDGET	NOV 2024 ACTUAL YTD	% OF BUDGET	NOV 2023 BUDGET	NOV 2023 ACTUAL YTD	% OF BUDGET
35	TOTAL FACILITIES/CONSTRUCTI	0.00	910.99	0.00	0.00	0.00	0.00
36	OTHER FINANCING USES						
37	5100 DEBT ADMIN FEES	100,000.00	44,606.83	44.61	200,000.00	0.00	0.00
38	5200 FUND TRANSFERS	19,914,817.00	5,198,412.50	26.10	20,305,817.00	5,363,837.50	26.42
39	5400 INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
41	5900 BUDGETARY RESERVE	4,496,000.00	0.00	0.00	583,460.96	0.00	0.00
42	TOTAL OTHER FINANCING USES	24,510,817.00	5,243,019.33	21.39	21,089,277.96	5,363,837.50	25.43
43	TOTAL EXPENDITURES	206,034,411.17	60,737,492.84	29.48	189,334,836.62	56,943,154.63	30.08
44	EXCESS/(DEFICIT)	-7,887,914.56	87,450,524.61	-1,108.66	1,217,883.54	85,887,294.92	7,052.18

STATE COLLEGE AREA SCHOOL DISTRICT
REVENUE BUDGET STATUS REPORT NOV 2024

SELECTION CRITERIA: yr='25'

LINE	DESCRIPTION	NOV 2024 BUDGET	NOV 2024 ACTUAL	% OF BUDGET	NOV 2023 BUDGET	NOV 2023 ACTUAL	% OF BUDGET
3	6111 REAL ESTATE TAX	123,057,958.00	120,378,054.67	97.82	118,745,743.00	116,213,853.89	97.87
4	6112 INTERIM R/E TAX	600,000.00	9,410.53	1.57	600,000.00	110,006.29	18.33
5	6113 PUBLIC UTILITY REALTY	117,190.00	133,545.79	113.96	117,189.54	120,857.35	103.13
6	6114 PAYMENT IN LIEU OF TAX	647,824.00	61,364.81	9.47	647,824.00	36,622.37	5.65
7	6143 OCCUPATIONAL PRIVILEGE	420,000.00	38,420.40	9.15	408,000.00	42,062.73	10.31
8	6151 EARNED INCOME TAX	22,660,000.00	8,706,117.94	38.42	21,770,000.00	8,469,491.64	38.90
9	6153 R/E TRANSFER TAX	2,500,000.00	1,586,465.59	63.46	2,800,000.00	971,754.56	34.71
10	6411 DELINQUENT R/E TAX	1,100,000.00	318,003.64	28.91	1,100,000.00	436,402.19	39.67
11	6452 DELINQUENT OAT TAX	0.00	0.00	0.00	0.00	0.00	0.00
12	6510 INTEREST ON INVESTMENT	3,000,000.00	1,693,135.16	56.44	2,500,000.00	2,544,769.72	101.79
12.20	6711 GATES RECEIPTS	100,050.00	72,213.57	72.18	105,825.00	74,464.80	70.37
12.50	6810 REVENUE FROM LOCAL GOV	1,041,464.70	0.00	0.00	1,076,341.38	0.00	0.00
13	6910 RENTALS	90,000.00	7,263.49	8.07	83,459.33	23,813.82	28.53
14	6920 DONATIONS/LOCAL GRANTS	5,000.00	0.00	0.00	11,679.18	2,299.18	19.69
15	6941 REG DAY SCHOOL TUITION	65,000.00	17,736.15	27.29	10,000.00	32,330.00	323.30
16	6943 ADULT ED TUITION	1,000.00	0.00	0.00	1,000.00	0.00	0.00
16.25	6944 OTHER INTERGOVERNMENTA	30,000.00	0.00	0.00	26,539.00	5,120.00	19.29
16.40	6948 RECEIPTS FROM IU REVEN	0.00	0.00	0.00	0.00	0.00	0.00
16.45	6949 OTHER TUITION	1,854,991.00	1,216,174.69	65.56	1,555,621.00	1,022,682.23	65.74
16.50	6960 SPECIAL ED MINI GRANT	0.00	0.00	0.00	0.00	0.00	0.00
17	6990 MISCELLANEOUS REVENUE	339,750.00	233,157.91	68.63	318,150.00	154,626.44	48.60
18	6991 REFUND OF PY EXPENSE	0.00	133.17	0.00	2,000.00	1,490.37	74.52
20	REVENUE FROM LOCAL SOURCES	157,630,227.70	134,471,197.51	85.31	151,879,371.43	130,262,647.58	85.77
22	7111 BASIC ED SUBSIDY	12,500,000.00	3,851,670.00	30.81	12,491,571.00	3,484,910.00	27.90
22.50	7112 SOCIAL SECURITY	3,330,793.00	1,529,610.34	45.92	3,086,575.64	1,425,370.82	46.18
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	79,622.38	35.23	226,000.00	81,124.00	35.90
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	3,485,046.00	1,644,834.00	47.20	3,485,046.00	1,591,665.00	45.67
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	192,438.00	24.05	800,000.00	150,997.00	18.87
33	7320 RENTAL/SINK FD PYMTS	910,907.00	76,255.85	8.37	910,702.00	0.00	0.00
34	7330 HEALTH SERVICES	151,746.00	11,746.00	7.74	140,000.00	0.00	0.00
34.50	7340 PROPERTY TAX REDUCTION	2,169,431.00	2,169,430.97	100.00	1,794,014.00	1,794,013.68	100.00
35	7360 SAFE SCHOOLS	231,714.00	38,917.68	16.80	175,779.16	6,413.46	3.65
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	310,013.00	100.00
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	310,013.00	100.00	0.00	0.00	0.00
37.50	7599 OTHER STATE REVENUE	40,000.00	40,000.00	100.00	0.00	0.00	0.00
38.50	7820 RETIREMENT	14,732,199.00	3,497,724.57	23.74	13,648,123.50	3,374,878.04	24.73
39	7920 CLASSROOMS FOR THE FUT	0.00	0.00	0.00	0.00	0.00	0.00
42	REVENUE FROM STATE SOURCES	39,017,849.00	13,442,262.79	34.45	37,197,824.30	12,219,385.00	32.85

STATE COLLEGE AREA SCHOOL DISTRICT
REVENUE BUDGET STATUS REPORT NOV 2024

SELECTION CRITERIA: yr='25'

LINE	DESCRIPTION	NOV 2024 BUDGET	NOV 2024 ACTUAL	% OF BUDGET	NOV 2023 BUDGET	NOV 2023 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	134,863.31	16.35	600,000.00	43,122.42	7.19
46	8515 TITLE II	155,000.00	39,205.26	25.29	140,000.00	20,365.41	14.55
47	8516 TITLE III - ESL	36,615.66	17,783.78	48.57	55,910.00	29,827.70	53.35
48	8517 TITLE IV	50,000.00	38,853.05	77.71	50,000.00	24,521.48	49.04
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	79,537.00	33,140.40	41.67	82,230.00	34,262.50	41.67
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	141,649.00	149,703.91	105.69
53.80	8750 ARP ESSER	2,267.25	4,749.61	209.49	55,735.43	37,448.36	67.19
54	8810 MEDICAL ASSISTANCE	350,000.00	0.00	0.00	0.00	0.00	0.00
55	8820 ADMIN COSTS/ACCESS	0.00	4,961.74	0.00	350,000.00	4,229.59	1.21
59	REVENUE FROM FEDERAL SOURCE	1,498,419.91	273,557.15	18.26	1,475,524.43	343,481.37	23.28
64	9000 OTHER FINANCING SOURCE	0.00	1,000.00	0.00	0.00	4,935.60	0.00
65	OTHER FINANCING SOURCES	0.00	1,000.00	0.00	0.00	4,935.60	0.00
66	GRAND TOTAL	198,146,496.61	148,188,017.45	74.79	190,552,720.16	142,830,449.55	74.96

STATE COLLEGE AREA SCHOOL DISTRICT
PRINT BALANCE SHEETS BY FUND

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 5/25

FUND - 80 - STUDENT ACTIVITIES

FUND	ACCOUNT	TITLE	DEBITS	CREDITS
80	049201	STUDENT ACTIVITIES MNMS YELLOW TEAM		6,555.46
80	049202	STUDENT ACTIVITIES MNMS BLUE TEAM		6,893.38
80	049203	STUDENT ACTIVITIES MNMS PURPLE TEAM		2,873.07
80	049204	STUDENT ACTIVITIES MNMS ROAR STORE		2,159.43
80	049205	STUDENT ACTIVITIES MNMS 8TH GR FIELD TRIP		3,289.53
80	049206	STUDENT ACTIVITIES MNMS 6TH GR CHOIR		382.48
80	049209	STUDENT ACTIVITIES MNMS CHOIR - 7TH GRADE		1,427.60
80	049211	STUDENT ACTIVITIES MNMS CHOIR - 8TH GRADE		1,002.29
80	049212	STUDENT ACTIVITIES MNMS LANGUAGE FIELD TRIP		815.00
80	049215	STUDENT ACTIVITIES MNMS DRAMA CLUB		17,078.75
80	049218	STUDENT ACTIVITIES MNMS MATH LEAGUE		2,471.12
80	049220	STUDENT ACTIVITIES MNMS GREEN TEAM		7,530.52
80	049223	STUDENT ACTIVITIES MNMS INSTRUMENTAL FUND		2,932.41
80	049225	STUDENT ACTIVITIES MNMS NATL JR ART HONOR SO		263.88
80	049227	STUDENT ACTIVITIES MNMS LION LEADERS		42.41
80	049230	STUDENT ACTIVITIES MNMS SKI CLUB		542.38
80	049231	STUDENT ACTIVITIES MNMS STUDENT COUNCIL		1,285.33
80	049232	STUDENT ACTIVITIES MNMS TSA		184.94
80	049233	STUDENT ACTIVITIES MNMS YEARBOOK		786.45
80	049238	STUDENT ACTIVITIES MIDDLE SCHOOL ORCHESTRA		2,364.06
80	049239	STUDENT ACTIVITIES MNMS SCIENCE OLYMPIAD		251.17
80	049240	STUDENT ACTIVITIES MNMS LITTLE LION READERS		569.68
80	049301	STUDENT ACTIVITIES PFMS SCIENCE OLYMPIAD		1,032.22
80	049305	STUDENT ACTIVITIES PFMS MOUNTAIN LION TEAM		4,774.17
80	049307	STUDENT ACTIVITIES PFMS 6TH GRADE WOLVES		1,938.52
80	049309	STUDENT ACTIVITIES PFMS COUGAR TEAM		24.88
80	049311	STUDENT ACTIVITIES PFMS CARDINAL TEAM		6,289.77
80	049313	STUDENT ACTIVITIES PFMS TIMBER RATTLERS		2,857.74
80	049315	STUDENT ACTIVITIES PFMS 8TH GR. CLASS TRIP		3,128.79
80	049317	STUDENT ACTIVITIES PFMS GRAY FOXES		4,048.99
80	049319	STUDENT ACTIVITIES PFMS BUILDERS CLUB		1,148.74
80	049321	STUDENT ACTIVITIES PFMS CHOIR - 7TH GRADE		3,472.32
80	049323	STUDENT ACTIVITIES PFMS CHOIR - 8TH GRADE		2,794.75
80	049325	STUDENT ACTIVITIES PFMS DRAMA CLUB		13,523.90
80	049329	STUDENT ACTIVITIES PFMS WORLD LANGUAGES CLUB		2,694.64
80	049331	STUDENT ACTIVITIES PFMS ROAR STORE		215.53
80	049333	STUDENT ACTIVITIES PFMS 6TH GRADE CHOIR		1,876.25
80	049335	STUDENT ACTIVITIES PFMS INSTRUMENTAL FUND		2,932.02
80	049339	STUDENT ACTIVITIES PFMS 6TH GRADE BAND		916.14
80	049341	STUDENT ACTIVITIES PFMS BLACK BEAR TEAM		9,278.71
80	049343	STUDENT ACTIVITIES PFMS SKI CLUB		4.26
80	049345	STUDENT ACTIVITIES PFMS STUDENT COUNCIL		11,644.22
80	049347	STUDENT ACTIVITIES PFMS ART CLUB		2,906.44
80	049349	STUDENT ACTIVITIES PFMS TSA		4,187.01
80	049351	STUDENT ACTIVITIES PFMS YEARBOOK		6,793.57
80	049353	STUDENT ACTIVITIES PFMS MATH LEAGUE		1,713.86
80	049356	STUDENT ACTIVITIES PFMS QUIZ BOWL		105.90
80	049358	STUDENT ACTIVITIES PFMS ROAR CELEBRATION		331.16
80	049403	STUDENT ACTIVITIES ACCLIVITY		183.23

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 5/25

FUND - 80 - STUDENT ACTIVITIES

FUND	ACCOUNT	TITLE	DEBITS	CREDITS
80	049405	STUDENT ACTIVITIES ADMINISTRATIVE ACCOUNT		7,061.30
80	049406	STUDENT ACTIVITIES AQUAPONICS CLUB		568.49
80	049407	STUDENT ACTIVITIES DIVERSITY CLUB		991.50
80	049408	STUDENT ACTIVITIES ANIME		45.12
80	049411	STUDENT ACTIVITIES ARTIST RESIDENCY		3,314.12
80	049412	STUDENT ACTIVITIES BEST BUDDIES		226.15
80	049413	STUDENT ACTIVITIES AUTO CLUB		6,771.53
80	049416	STUDENT ACTIVITIES CAUSE		855.70
80	049419	STUDENT ACTIVITIES CHESS CLUB		204.58
80	049422	STUDENT ACTIVITIES BOOK CLUB		882.39
80	049425	STUDENT ACTIVITIES ALL NIGHT PARTY		6,258.67
80	049435	STUDENT ACTIVITIES CLASS OF 2026		19,130.00
80	049436	STUDENT ACTIVITIES CLASS OF 2027		15,356.80
80	049437	STUDENT ACTIVITIES CLASS OF 2028		8,085.93
80	049441	STUDENT ACTIVITIES CLASS OF 2025		39,845.66
80	049443	STUDENT ACTIVITIES CONCERT CHOIR		25,775.65
80	049445	STUDENT ACTIVITIES STATE HIGH MINI-THON		3,261.25
80	049447	STUDENT ACTIVITIES DEBATE CLUB		6,530.48
80	049448	STUDENT ACTIVITIES DECA - ASSOCN/MKTG STDNTS		14,283.26
80	049449	STUDENT ACTIVITIES DELTA ADVISORY COUNCIL		641.82
80	049459	STUDENT ACTIVITIES FBLA		5,458.19
80	049461	STUDENT ACTIVITIES FFA NATIONAL ORGANIZATION		6,235.92
80	049463	STUDENT ACTIVITIES FINE ART CLUB		2,681.34
80	049464	STUDENT ACTIVITIES FITNESS CENTER		2,570.69
80	049465	STUDENT ACTIVITIES FRENCH CLUB		5,140.81
80	049469	STUDENT ACTIVITIES GERMAN CLUB		19,394.57
80	049472	STUDENT ACTIVITIES HOSA (HEALTH OCCUP)		6,721.98
80	049473	STUDENT ACTIVITIES HIGH SCHOOL SPANISH EXCHA		34,165.89
80	049476	STUDENT ACTIVITIES INTERACT CLUB		1,170.49
80	049477	STUDENT ACTIVITIES ICE HOCKEY CLUB SPORTS		248.03
80	049478	STUDENT ACTIVITIES PA DISTRICT DECA		9,785.19
80	049479	STUDENT ACTIVITIES INSTRUMENTAL FUND		11,493.50
80	049482	STUDENT ACTIVITIES KIVA CLUB		440.39
80	049483	STUDENT ACTIVITIES KEY CLUB		11,337.15
80	049485	STUDENT ACTIVITIES QUIZ BOWL		10,036.25
80	049486	STUDENT ACTIVITIES INDOOR COLORGUARD		439.64
80	049487	STUDENT ACTIVITIES LATIN CLUB		576.72
80	049493	STUDENT ACTIVITIES LITTLE LION YEARBOOK		44,665.42
80	049495	STUDENT ACTIVITIES MAJORETTES		2,163.49
80	049496	STUDENT ACTIVITIES MOCK TRIAL		2,492.90
80	049497	STUDENT ACTIVITIES MATH CLUB		370.14
80	049498	STUDENT ACTIVITIES MY MENTAL HEALTH MATTERS		18,508.57
80	049499	STUDENT ACTIVITIES MERLIN'S MARKET		341.20
80	049501	STUDENT ACTIVITIES MODEL O.A.S.		3,073.65
80	049503	STUDENT ACTIVITIES ROCK ENSEMBLE		4,747.40
80	049504	STUDENT ACTIVITIES NATL ARTS HONOR SCTY		96.94
80	049505	STUDENT ACTIVITIES OCEAN BOWL		1,173.42
80	049507	STUDENT ACTIVITIES OUTING CLUB		1,402.82
80	049509	STUDENT ACTIVITIES POTTERY CLUBBE		1,717.80

SELECTION CRITERIA: orgn.fund='80' and genledgr.account like '049%'
ACCOUNTING PERIOD: 5/25

FUND - 80 - STUDENT ACTIVITIES

FUND	ACCOUNT	- - - - - - - - - - - TITLE - - - - - - - - - - - -	DEBITS	CREDITS
80	049511	STUDENT ACTIVITIES NAHB-NATL ASSOC HOME BLDR		25.93
80	049513	STUDENT ACTIVITIES RENAISSANCE FAIRE		8,654.54
80	049514	STUDENT ACTIVITIES RUGBY CLUB		26.70
80	049519	STUDENT ACTIVITIES SCIENCE OLYMPIAD		5,030.06
80	049521	STUDENT ACTIVITIES SHIBLEY MEM.STUDENT GRANT		814.08
80	049523	STUDENT ACTIVITIES ENVIRONMENTAL CLUB		4,353.54
80	049524	STUDENT ACTIVITIES SCIENCE BOWL		492.32
80	049526	STUDENT ACTIVITIES NATIONAL HONOR SOCIETY		2,888.05
80	049527	STUDENT ACTIVITIES SKI CLUB		2,038.25
80	049528	STUDENT ACTIVITIES NATL TECH HONOR SOCIETY		2,562.36
80	049529	STUDENT ACTIVITIES SKILLS USA		2,947.61
80	049533	STUDENT ACTIVITIES SPANISH CLUB"LOS VIAJEROS		8,336.99
80	049537	STUDENT ACTIVITIES STATE HIGH DANCE TEAM		1,831.20
80	049541	STUDENT ACTIVITIES STRING ORCHESTRA		4,521.19
80	049545	STUDENT ACTIVITIES STUDENT GOVERNMENT		4,780.04
80	049547	STUDENT ACTIVITIES TALENT SHOW COMMITTEE		1,866.44
80	049549	STUDENT ACTIVITIES TECH STUDENTS ASSN (TSA)		6,841.07
80	049551	STUDENT ACTIVITIES LGBTA+ ALLIANCE		245.92
80	049553	STUDENT ACTIVITIES THESPIANS		37,240.72
80	049555	STUDENT ACTIVITIES TRI-M MUSIC HONOR SOCIETY		5,353.12
80	049558	STUDENT ACTIVITIES WILD DREAM TEAM-PSU		862.06
80	049559	STUDENT ACTIVITIES WILD DREAM TEAM - SOUTH		2,112.92
80	049561	STUDENT ACTIVITIES WORK EXPERIENCE CLUB		1,916.28
TOTAL DEPOSITS PAYABLE			.00	627,001.36
TOTAL LIABILITIES			.00	627,001.36
TOTAL STUDENT ACTIVITIES			.00	627,001.36
TOTAL REPORT			.00	627,001.36