

Business Manager Report- prepared by Paul Fritz
July 28, 2011

1	General Ledger Bank Account Balances-	June 30, 2011	May 31, 2011	pre-audit
	General Fund Cash Accounts			
	PNC, PSDLAF, PSDMAX, PLGIT	\$ 869,117.24	\$ 1,094,735.14	
	ECTS Capital Projects Fund, PSDLAF	\$ 385,538.05	\$ 383,505.28	
	Food Service Fund- PNC	\$ 23,817.95	\$ 22,128.23	
	Student Activities Fund-PNC	\$ 585.14	\$ 813.04	
	Total All Funds- Bank Balances	\$ 1,279,058.38	\$ 1,501,181.69	
	ECVT Foundation- PSDLAF	\$ 2,081.13	\$ 4,162.87	
	ECVT Foundation-ECF (5/31/11)	\$ 194,043.58	\$ 196,085.30	
	Total ECVT Foundation	\$ 196,124.71	\$ 200,248.17	

2	General Fund-	June 30, 2011	pre-audit
	Revenue and Expenditure Summary		

ECTS-High School	Annual Budget	YTD Actual	%
<u>Fund Balances - July 1, 2010</u>			
Fund Balance-Assigned-High School	\$ 78,978	\$ 283,078	
Fund Balance-Assigned PSERS	\$ 43,750	\$ 43,750	
Fund Balance-Non-Spendable-NOREBT	\$ 525,305	\$ 525,305	
Fund Balance-Non-Spendable-Inventory	\$ 230,928	\$ 230,928	
	\$ 878,961	\$ 1,083,061	
Revenue-District contributions	\$ 3,815,770	\$ 3,815,772	100.00%
Revenue- all other sources	\$ 2,010,972	\$ 2,121,791	105.51%
Total Revenue	\$ 5,826,742	\$ 5,937,563	
Expenditure and reserve	\$ 5,784,183	\$ 5,757,916	99.55%
Change	\$ 42,559	\$ 179,647	
<u>Fund Balances - June 30, 2011</u>			
Fund Balance-Assigned-High School	\$ 79,037	\$ 393,446	
Fund Balance-Assigned PSERS	\$ 86,250	\$ 86,250	
Fund Balance-Non-Spendable-NOREBT	\$ 525,305	\$ 552,084	
Fund Balance-Non-Spendable-Inventory	\$ 230,928	\$ 230,928	
	\$ 842,483	\$ 869,262	

RCTC	Annual Budget	YTD Actual	%
Fund Balance July 1, 2010	\$ 84,383	\$ 144,750	
Revenue	\$ 402,927	\$ 324,770	80.60%
Expenditure and reserve	\$ 402,927	\$ 321,415	79.77%
Change	\$ -	\$ 3,355	
Fund Balance-Assigned-RCTC 6/30/11	\$ 84,383	\$ 148,105	

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Food Service Fund-		June 30, 2011		
Income and Expense Summary				
		Annual Budget	YTD-Actual	%
<u>Fund Balances - July 1, 2010</u>				
Fund balance-Unassigned		\$ 21,675	\$ 21,675	
Fund Balance-Capital Assets		\$ 38,993	\$ 38,993	
		<u>\$ 60,668</u>	<u>\$ 60,668</u>	
Operating Revenue		\$ 180,000	\$ 191,739	106.52%
Operating Expense		\$ 180,000	\$ 190,150	105.64%
Depreciation expense			<u>\$ 4,970</u>	
Gain/ (loss)		\$ -	\$ (3,381)	
Capital Assets from General Fund			\$ 3,613	
<u>Fund Balances - June 30, 2011</u>				
Fund balance-Unassigned		\$ 21,675	\$ 23,264	
Fund Balance-Capital Assets		\$ 38,993	\$ 37,636	
		<u>\$ 60,668</u>	<u>\$ 60,900</u>	

pre-audit

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ECTS Capital Projects Fund-		June 30, 2011
		YTD-Actual
Fund Balance-July 1, 2010		
Designated-Transition Center		19,134
Designated-Lighting Construction		214,215
Undesignated		<u>\$ 107,167</u>
		<u>\$ 340,516</u>
Plus:		
Transfers from General Fund		\$ 289,263
Interest-PSDLAF		<u>\$ 4,094</u>
		<u>\$ 293,357</u>
Less:		
Transition Center Kitchen payments		\$ 2,208
Lighting construction project payments		\$ 213,259
Energy Audit payments from rebates		\$ 4,000
Maintenance equipment-tractor		<u>\$ 25,667</u>
		<u>\$ 245,134</u>
Fund Balance		<u>\$ 388,739</u>
Assigned-Transition Center		\$ 16,926
Unassigned		<u>\$ 371,812</u>
		<u>\$ 388,739</u>

pre-audit

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5 **Student Activity Fund** **June 30, 2011** pre-audit

	YTD-Actual
<u>Fund Balances- July 1, 2010</u>	
Designated-SkillsUSA	\$ 2,703
Designated-NTHS	\$ 817
	\$ 3,520
<u>Revenue + Transfers</u>	
SkillsUSA	\$ 17,567
National Technical Honor Society	\$ 616
	\$ 18,183
<u>Expenditure</u>	
SkillsUSA	\$ 19,737
National Technical Honor Society	\$ 1,315
	\$ 21,052
<u>Fund Balances- YTD</u>	
Assigned-SkillsUSA	\$ 533
Assigned-NTHS	\$ 117
	\$ 651

6 NOREBT-ECTS	mo/EE \$1,108 Medical/ Rx	mo/EE \$62 Dental	mo/EE \$10 Vision	mo/EE \$1,180 Total	Excess Loss fund
Account Balance July 1, 2010	\$ 113,736	\$ -	\$ -	\$ 113,736	\$ 378,215
Plus: YTD Contributions+receipts	\$ 444,406	\$ 29,946	\$ 4,830	\$ 479,182	\$ 84,119
Plus prescription rebates	\$ 8,814			\$ 8,814	
Plus prescription rebates 2000-2007	\$ 8,823			\$ 8,823	
Plus claims reimbursment from excess loss fund	\$ 57,554			\$ 57,554	
Plus: Trust interest allocation 1993-2010 (A/R)	\$ 100,859			\$ 100,859	
	\$ 620,456	\$ 29,946	\$ 4,830	\$ 655,232	\$ 84,119
Less: YTD gross claims	\$ (552,860)	\$ (37,406)	\$ (6,536)	\$ (596,802)	\$ -
Less claims reimbursment from excess loss fund				\$ -	\$ (57,554)
Less: Admin expenses/stop-loss ins	\$ (28,002)	\$ (1,570)	\$ (422)	\$ (29,994)	
Less: Total YTD claims/exps.	\$ (580,862)	\$ (38,976)	\$ (6,958)	\$ (626,796)	\$ (57,554)
Total YTD claims and expenses					
YTD contribution less expense	\$ 39,594	\$ (9,030)	\$ (2,128)	\$ 28,436	\$ 26,565
Account balance -3/31/11 YTD +interest AR	\$ 153,330	\$ (9,030)	\$ (2,128)	\$ 142,172	\$ 404,780
Months of claims + expenses in reserve	(2.4)	2	\$ 2.9	(2.0)	
avg monthly claims + expenses	\$ (64,540)	\$ (4,331)	\$ (773)	\$ (69,644)	
NOREBT- prepaid claims/expenses					
ECTS account balance	\$ 142,172				
Excess loss fund - ECTS share of trust assets	\$ 404,780				
Wellness balance	\$ 5,132				
Reserved Fund Balance-prepaid medical	\$ 552,084				
					accrued balance 6/30/11-pre-audit

7 Other information

- * Food Service- school lunch and breakfast program-The ECTS cafeteria Manager has indicated she will be retiring in October 2011.
We are working with Fort leBoeuf School District to provide management services, which will require ECTS to add a second Food Service part time aide
- * Annual audit- Felix & Gloekler,PC will be conducting their annual audit of the financial statements and procedures during July/August

8 Outside meetings and training workshops/webinars

- * PASBO- Cost Reduction Task Force- quarterly meetings August through May
- * ASBO-conference-September 16-19, 2011

	FOOD SERVICE			
	PAYROLL AND BENEFITS WORKSHEET			
		TOTAL	Mgr	F-2
	TOTAL PAYROLL	41,789	28,992	12,797
	DUE TO GENERAL FUND			
	W/C -1.0%	418	290	128
	MEDICAL/RX	14,172	14,172	0
	DENTAL/VISION	864	864	0
	LIFE	131	97	34
	LTD	15	15	0
	DUE TO GENERAL FUND	15,600	15,438	162
	FICA	3,197	2,218	979
	RETIREMENT	3,615	2,508	1,107
	DUE TO GENERAL FUND	6,812	4,726	2,086
		64,200	49,156	15,044
	SOC SEC SUBSIDY	1,598	1,109	489
	RETIREMENT SUBSIDY	1,807	1,254	553
	DUE FROM GENERAL FUND	3,406	2,363	1,043
	Mgr + F-2	60,794	46,793	14,001
	F-2 + F-2	28,003		
	Difference	32,792		

	FOOD SERVICE			
	PAYROLL AND BENEFITS WORKSHEET			
		TOTAL	F-2	F-2
	TOTAL PAYROLL	25,594	12,797	12,797
	DUE TO GENERAL FUND			
	W/C -1.0%	256	128	128
	MEDICAL/RX	0	0	0
	DENTAL/VISION	0	0	0
	LIFE	67	34	34
	LTD	0	0	0
	DUE TO GENERAL FUND	323	162	162
	FICA	1,958	979	979
	RETIREMENT	2,214	1,107	1,107
	DUE TO GENERAL FUND	4,172	2,086	2,086
		30,088	15,044	15,044
	SOC SEC SUBSIDY	979	489	489
	RETIREMENT SUBSIDY	1,107	553	553
	DUE FROM GENERAL FUND	2,086	1,043	1,043
	F-2 + F-2	28,003	14,001	14,001

ERIE COUNTY TECHNICAL SCHOOL

Job Description

TITLE: FOOD SERVICE CAFETERIA MANAGER
DEPARTMENT: Cafeteria
REPORTS TO: Business Manager
SUPERVISES: Classified cafeteria employees
REVISION DATE: 8/2011

REQUIREMENTS: Act 34/114/151 Clearances. Food safety training preferred-ServeSafe Certification
Associate Degree in Food Science/School Cafeteria experience preferred
Knowledge of National School Lunch Program

TALENTS: This position requires the employee to possess the drive to be of service to others, a need for expertise in their area, and an ability to orchestrate the daily responsibilities required. In addition, the employee will understand financial ramifications of decision made, work well in a team and have the ability to take charge.

PERFORMANCE RESPONSIBILITIES:

Ordering and Inventory

1. Responsible for daily breakfast and lunch menu
2. Responsible for ordering and purchasing of all food and supplies for Cafeteria and Culinary Arts operations
3. Reconcile vendor invoices to items received
4. Reconcile monthly VISA procurement card statement

Supervision

5. Assist in selection and recommendation for employment of classified employees
6. Supervise and review work performance of classified employees
7. Approve time and attendance record of classified employees

Government Record Keeping

8. Responsible for maintenance of required government daily production records
9. Responsible for all record keeping required by government agencies
10. Responsible for compliance with local, state, and federal nutritional guidelines
11. Responsible for compliance with health and safety regulations

Other Duties

12. Review and process ECTS meeting and outside special event requests
13. Attends appropriate workshops and seminars
14. Maintain open communication with Cafeteria Classified staff and Culinary Arts instructors
15. Performs other duties related to this position as needed

TERMS OF EMPLOYMENT: 195 work days

I have reviewed the above job description and analysis and understand the requirements of the position _____
(Initials).

Employee

Date

ERIE COUNTY TECHNICAL SCHOOL

Job Description

TITLE: Cafeteria Aide, F-2
DEPARTMENT: Cafeteria
REPORTS TO: Cafeteria Manager
REVISION DATE: 08/2011

REQUIREMENTS: Act 34/114/151 Clearances. ServeSafe Certification-Food Service Safety training preferred.

TALENTS: This position requires the employee to possess a capacity for physical endurance, a drive to be of service to others, a need to assume personal accountability for their work, and orchestrate the job that needs done. In addition, the employee should have the ability to build teamwork in their work group and have an awareness of and attentiveness to individual differences.

Job Statement: Provide food service for students and staff within the established guidelines. Promote a positive team atmosphere within the work environment.

PERFORMANCE RESPONSIBILITIES:

Menu Preparation and Serving

1. Review menu and menu instructions to become familiar with requirements for the day and week
2. Prepare food menu as directed and as needed
3. Coordinate inventory needs with cafeteria manager
4. Set up and monitor service line
5. Make appropriate decisions about food disposition after approval from cafeteria manager
6. Coordinate student worker duties with CUA instructor
7. Build rapport with students to assist in accomplishment of their assigned tasks
8. Provide positive atmosphere in service line
9. Assist cafeteria manager with required government daily production records

Cash Receipts and Revenue

10. Operate and update cash register/Point Of Sale system (POS)
11. Balance POS daily totals to cash on hand
12. Reconcile daily sales and receipts activity with daily POS reports
13. Print reconciled monthly POS reports for Business Manager
14. Monitor POS student and staff account balances
15. Responsible for securing daily cash receipts
16. Prepare daily bank deposit and deliver to high school office secretary

Cleanliness and sanitation

17. Monitor students working in dishwashing room
18. Responsible for general cleanliness of equipment and cafeteria areas
19. Possess or acquire safety and sanitation certification-ServeSafe

Inventory and Storage

20. Responsible for the storing of food, beverages and supplies for the cafeteria and culinary arts program
21. Complete monthly inventory report and maintain records of all food and supplies
22. Monitor equipment temperature logs- i.e.: refrigerators/freezers

Student information and status

23. Coordinate free and reduced lunch program student information with the AVTS school district contacts
24. Update POS system with student information from the ECTS student information system

Other Duties

25. Maintain communication with Cafeteria Manager regarding daily operational needs including use of email and telephone messaging
26. Process ECTS meeting and outside special event request forms and invoices
27. Set-up for ECTS meetings as requested
28. Complete Annual Food Service Student Satisfaction Survey
29. Perform other cafeteria duties as may be required

BARGAINING UNIT CLASSIFICATION: F-2

TERMS OF EMPLOYMENT: 182 days, school year, not to exceed 24 hours/week

I have reviewed the above job description and analysis and understand the requirements of the position _____
(Initials).

Employee

Date

Created: 6/98

Revised: 2/06