

4/18/2013

Business Manager's Report
April 2013

Prepared by MD Jones

1	General Ledger Bank Account Balances	Mar 31, 2013	Feb 28, 2013	Change
	General Fund Cash Accounts			
	PNC, PSDLAF, PSDMAX, PLGIT	\$ 1,584,182.69	\$ 1,686,754.04	\$ (102,571.35)
	Capital Projects Fund, PSDLAF	\$ 326,878.25	\$ 326,870.20	\$ 8.05
	Food Service Fund- PNC	\$ 23,818.88	\$ 28,624.59	\$ (4,805.71)
	Student Activities Fund-PNC	\$ 5,258.95	\$ 7,647.35	\$ (2,388.40)
	Flexible Spending Acct, Act 93 403(b)- PNC	\$ 1,146.62	\$ 982.89	\$ 163.73
	Total All Funds- Bank Balances	\$ 1,941,285.39	\$ 2,050,879.07	\$ (109,593.68)
				\$ -
	ECVT Foundation- PSDLAF	\$ 39,171.14	\$ 40,241.80	\$ (1,070.66)
	ECVT Foundation-ECF (2/28/13)	\$ 200,777.53	\$ 199,460.42	\$ 1,317.11
	Total ECVT Foundation	\$ 239,948.67	\$ 239,702.22	\$ 246.45

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General Fund (Fund 10)		Mar 31,2013			
Revenue and Expenditure Summary		This month's report subject to verification			
		Annual Budget	YTD Actual	%	
ECTS-High School					
Fund Balances - July 1, 2012					
Fund Balance-Unassigned-(High School)	\$	627,062	\$	627,062	
Fund Balance-Assigned PSERS	\$	128,250	\$	128,250	
Fund Balance-Non-Spendable-NOREBT	\$	547,128	\$	547,128	
Fund Balance-Non-Spendable-Inventory	\$	202,009	\$	202,009	
	\$	1,504,449	\$	1,504,449	
Revenue-Local Sources & Districts	\$	4,653,058	\$	3,513,695	75.51%
Revenue-All Other Sources	\$	1,212,835	\$	853,682	70.39%
Total Revenue	\$	5,865,893	\$	4,367,377	
Expenditure and reserve	\$	5,936,870	\$	3,695,668	62.25%
Change	\$	(70,977)	\$	671,709	
Fund Balances					
Fund Balance-Unassigned-(High School)	\$	627,061	\$	627,061	\$ 0
Fund Balance-Assigned PSERS	\$	128,250	\$	128,250	\$ -
Fund Balance-Non-Spendable-NOREBT	\$	547,128	\$	547,128	\$ -
Fund Balance-Non-Spendable-Inventory	\$	202,009	\$	202,009	\$ -
	\$	1,504,448	\$	1,504,448	\$ 0
RCTC					
Fund Balance July 1, 2012	\$	148,449	\$	148,449	\$ -
Revenue	\$	225,356	\$	203,359	90.24%
Expenditure and reserve	\$	207,902	\$	187,675	90.27%
Change	\$	17,454	\$	15,684	
Fund Balance-Assigned-RCTC	\$	126,151	\$	164,133	\$ 37,982

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3	Food Service Fund		Mar 31, 2013		
	(Fund 51)				
	Revenue and Expenditure Summary		Annual Budget	YTD-Actual	%
	<u>Fund Balances - July 1, 2012</u>				
	Fund balance-Assigned-Food Services	\$	15,485	\$ 15,485	\$ -
	Fund Balance-Assigned-Capital Assets (net)	\$	33,619	\$ 33,619	\$ -
		\$	49,104	\$ 49,104	
	Operating Revenue	\$	206,680	\$ 134,887	65.26%
	Operating Expense	\$	202,385	\$ 119,148	58.87%
	Depreciation expense	\$	4,295	\$ -	0.00%
	Gain/(Loss)	\$	-	\$ 15,739	
	<u>Fund Balances - Ending</u>				
	Fund balance-Assigned-Food Services	\$	15,485	\$ 15,485	\$ (0.31)
	Fund Balance-Assigned-Capital Assets	\$	33,619	\$ 33,619	\$ -
		\$	49,104	\$ 49,104	

4	ECTS Capital Projects Fund (Fund 21)		Mar 31, 2013		
	Revenue and Expenditure Summary		Annual Plan	YTD-Actual	%
	Fund Balance-July 1, 2012				
	Assigned-Transition Center	\$ 4,065	\$ 4,065	\$ -	
	Assigned-Capital Projects	\$ 382,441	\$ 382,441	\$ -	
		\$ 386,506	\$ 386,506	\$ -	
	Plus:				
	Transfers from General Fund-2012-13	\$ 33,946	\$ 33,900		99.86%
	Interest	\$ 1,000	\$ 177		17.74%
		\$ 34,946	\$ 34,077		97.51%
	Less:				
	Beals-McMahon Buildings - painting exterior	\$ 67,620	\$ 67,620		100.00%
	HRL&C-architect fees-exterior painting	\$ 4,206	\$ 833		19.81%
	HRL&C-architect fees-exterior -other	\$ 15,794	\$ 13,936		88.24%
	Technology- servers/hardware	\$ 10,000	\$ 11,317		113.17%
	Transition Center equipment	\$ 4,065	\$ -		0.00%
		\$ -			
		\$ 101,685	\$ 93,706		92.15%
	Fund Balance				
	Assigned-Transition Center	\$ 4,065			
	Assigned-Capital Projects	\$ 315,702			
		\$ 319,767			

Student Activity Fund (Fund 81)		Mar 31, 2013
		YTD-Actual
<u>Fund Balances- July 1, 2012</u>		
Designated-SkillsUSA	\$	300
Designated-NTHS	\$	-
	\$	300
<u>Revenue + Transfers</u>		
SkillsUSA	\$	19,722
National Technical Honor Society	\$	2,829
	\$	22,551
<u>Expenditure</u>		
SkillsUSA	\$	17,524
National Technical Honor Society	\$	1,439
	\$	18,963
<u>Fund Balances- YTD</u>		
Assigned-SkillsUSA	\$	2,498
Assigned-NTHS	\$	1,390
	\$	3,888

6	NOREBT-ECTS Per Employee Per Month	Medical/ Rx	Dental	Vision	Total	Excess Loss fund	Wellness Fund	Total
		\$ 1,183	\$ 72	\$ 13	\$ 1,268			
	Account Balance July 1, 2012	\$ 119,555	\$ -	\$ -	\$ 119,555	\$ 436,492	\$ 7,334	\$ 563,381
	Plus: YTD Contributions+receipts	\$ 299,552	\$ 21,300	\$ 3,900	\$ 324,752	\$ 55,628	\$ 903	
	Plus: Prescription formulary rebate	\$ -			\$ -			
	Plus: Interest allocation	\$ 481			\$ 481			
	Plus: PA Trust refund	\$ 1,335			\$ 1,335			
	Plus: reimbursement from excess loss fund	\$ -			\$ -			
		\$ 301,368	\$ 21,300	\$ 3,900	\$ 326,568	\$ 55,628	\$ 903	\$ 383,099
	Less: YTD gross claims	\$ (223,537)	\$ (24,006)	\$ (2,693)	\$ (250,236)			
	Less: YTD gross claims- prescription	\$ (63,626)			\$ (63,626)			
	Less: Large claims management(adj)					\$ (577)		
	Less: Stop Loss insurance					\$ (56,548)		
	Less: reimbursement for large claims over 40K							
	Less: PA Trust refund				\$ -	\$ (933)		
	Less: other expense-	\$ -			\$ -			
	Less: Admin expenses/stop-loss ins	\$ (17,347)	\$ (957)	\$ (248)	\$ (18,552)		\$ (62)	
	Less: Total YTD claims/exps.	\$ (304,510)	\$ (24,963)	\$ (2,941)	\$ (332,414)	\$ (58,058)	\$ (62)	\$ (390,534)
	Total YTD claims and expenses							
	YTD contribution less expense	\$ (3,142)	\$ (3,663)	\$ 959	\$ (5,846)	\$ (2,430)	\$ 841	\$ (7,436)
	Account balance -12/31/2012 YTD	\$ 116,413	\$ (3,663)	\$ 959	\$ 113,709	\$ 434,062	\$ 8,174	\$ 555,945
	Months of claims + expenses in reserve	1.1	(0.4)	1.0	1.0			
	avg monthly claims + expenses	\$ 101,503	\$ 8,321	\$ 980	\$ 110,805			

No change since march report

Other information

A. Accomplishments:

- Quarterly reports for Sales Tax, Social Security Subsidy, Perkins, and Unemployment Compensation have been submitted
- Perkins Grant Amendment Approved
- Completed ISO internal audit reviews
- worked on Transition Center and RCI lease agreements
- attended PSAB Laws Update meeting

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NOREBT Monthly Contribution Rates				
	2013-2014	2012-2013	change \$	change %
Composite rate- medical/prescription	\$ 1,183	\$ 1,183	\$ -	0.00%
Composite rate-dental	\$ 72.00	\$ 72.00	\$ -	0.00%
Composite rate-vision	\$ 13.00	\$ 10.00	\$ 3	30.00%
	\$ 85.00	\$ 82.00	\$ 3	3.66%
NOREBT total per covered employee	\$ 1,268.00	\$ 1,265.00	\$ 3	0.24%
Annual total per employee	\$ 15,216.00	\$ 15,180.00	\$ 36	0.24%
2012-2013 self pay rates				
	Med/Rx	Dental	Vision	Total
Single	\$ 529.97	31.92	\$ 5.01	\$ 566.90
Parent & Child(ren)	\$ 1,158.91	69.21	\$ 12.77	\$ 1,240.89
Employee & Spouse	\$ 1,331.80	69.21	\$ 12.77	\$ 1,413.78
Family	\$ 1,369.54	69.21	\$ 12.77	\$ 1,451.52
2013-2014 self pay rates				
	Med/Rx	Dental	Vision	Total
Single	\$ 544.17	31.92	\$ 6.09	\$ 582.18
Parent & Child(ren)	\$ 1,189.97	62.92	\$ 11.88	\$ 1,264.77
Employee & Spouse	\$ 1,367.49	62.92	\$ 11.88	\$ 1,442.29
Family	\$ 1,406.24	62.92	\$ 11.88	\$ 1,481.04
2013-2014 COBRA rates (+2%)				
	Med/Rx	Dental	Vision	Total
Single	\$ 555.06	\$ 32.56	\$ 5.11	\$ 592.73
Parent & Child(ren)	\$ 1,213.77	\$ 70.59	\$ 13.03	\$ 1,297.39
Employee & Spouse	\$ 1,394.84	\$ 70.59	\$ 13.03	\$ 1,478.46
Family	\$ 1,434.37	\$ 70.59	\$ 13.03	\$ 1,517.99

VISA Statement and Receipts
date received log

Card Holder	6/27/2012	7/27/2012	8/27/2012	9/27/2012	10/27/2012	11/27/2012	12/27/2012	1/28/2013	2/27/2013	3/27/2013
	Due 7/16	Due 8/15	Due 9/17	Due 10/15	Due 11/15	Due 12/17	Due 1/17	2/15/2013	3/15/2013	4/15/2013
Camp, Mary Ellen	7/5/2012	8/3/2012	9/10/2012	N/A	11/15/2012	12/11/2012	1/23/2013	2/14/2013	3/14/2013	
DiPlacido, Frank	8/15/2012	N/A	9/7/2012	10/5/2012	11/6/2012	12/7/2012	1/17/2013	2/6/2013	3/11/2013	
Fatica, Natalie	7/2/2012	8/2/2012	9/4/2012	10/5/2012	11/5/2012	12/6/2012	1/7/2013	2/4/2013	3/11/2013	4/2/2013
Holland, Patrick	8/1/2012	8/13/2012	10/8/2012	10/8/2012	11/9/2012	12/4/2012	1/18/2013	2/7/2013	3/11/2013	4/4/2013
Jackson, Aldo	7/2/2012	8/6/2012	9/6/2012	10/19/2012	11/12/2012	12/4/2012	1/9/2013	2/7/2013	3/14/2013	4/2/2013
Jones, Marcia		N/A	N/A	N/A	N/A	N/A	1/7/2013	2/4/2013	3/5/2013	4/2/2013
Kennerknecht, Jan	7/30/2012	8/2/2012	9/3/2012	10/9/2012	11/12/2012	12/4/2012	1/8/2013	2/6/2013	3/4/2013	4/3/2013
Lasher, Daniel	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sceiford, Steven	7/3/2012	8/3/2012	9/7/2012	10/4/2012	11/6/2012	12/3/2012	1/8/2013	2/6/2013	3/4/2013	N/A
Smith, Jeffrey	7/3/2012	N/A	N/A	10/11/2012	11/5/2012	12/4/2012	1/18/2013	2/11/2013	3/7/2013	4/12/2013
Tarasovitch, Joseph	7/2/2012	8/2/2012	9/4/2012		11/6/2012	12/5/2012	1/10/2013	2/8/2013	N/A	4/4/2013
Tatalone, Susan	N/A	8/2/2012	9/4/2012	10/4/2012	11/5/2012	12/3/2012	1/7/2013	2/4/2013	3/13/2013	4/2/2013
Tech, Justin	9/5/2012	N/A	N/A	10/11/2012	11/15/2012	12/10/2012	1/10/2013	2/6/2013	3/8/2013	4/11/2013
Von Volkenburg, Delbert									3/5/2013	4/2/2013
Balsiger, Kenneth	N/A	N/A	N/A	10/4/2012	11/6/2012	12/6/2012	1/9/2013	2/4/2013	3/8/2013	N/A
Bright, Tamara	N/A	N/A	N/A	10/8/2012	11/7/2012	12/5/2012	1/9/2013	2/7/2013	N/A	4/3/2013
Carr, Sandra	8/1/2012	N/A	N/A	10/5/2012	N/A	N/A	N/A	2/4/2013	3/5/2013	N/A
Craft, Robert	N/A	N/A	N/A	N/A	11/7/2012	12/7/2012	1/9/2013	2/8/2012	3/13/2013	N/A
Cyphert, Mark	7/2/2012	N/A	9/6/2012	10/4/2012	11/15/2012	12/4/2012	1/8/2013	2/6/2013	3/5/2013	4/3/2013
Erdman, Donna	12/5/2012	N/A	9/26/2012	10/5/2012	11/15/2012	12/14/2012	1/17/2013		3/15/2013	4/17/2013
Grimes, Robin	8/14/2012	N/A	9/4/2012	N/A	11/8/2012	12/5/2012	1/8/2013	2/5/2013	3/7/2013	N/A
Grossman, Janet	N/A	8/7/2012	9/4/2012	10/5/2012	11/5/2012	12/4/2012	1/8/2013	2/4/2013	3/5/2013	N/A
Hamilton, Stephanie	N/A	N/A	N/A	11/15/2012	N/A	N/A	1/9/2013	2/4/2013	N/A	N/A
Hewitt, Roach	8/1/2012	8/3/2012	N/A	10/8/2012	N/A	12/4/2012	N/A	2/4/2013	3/5/2013	4/4/2013
Hofmeister, Don	8/27/2012	N/A	N/A	10/8/2012	11/15/2012	12/17/2012	1/22/2013	2/13/2013	3/15/2013	4/17/2013
Lucarotti, Andrea	7/2/2012	9/5/2012	9/4/2012	10/5/2012	11/6/2012	12/4/2012	1/8/2012	2/6/2013	3/5/2013	4/3/2013
Lytle, Charles	7/2/2012	N/A	N/A	10/5/2012	11/6/2012	12/6/2012	1/10/2013	2/5/2013	3/7/2013	4/2/2013
Massello, Tracy	7/2/2012	N/A	9/10/2012	11/8/2012	11/8/2012	N/A	1/17/2012	2/7/2013	3/4/2013	4/15/2013
Michalak, David	7/3/2012	N/A	N/A	10/8/2012	11/6/2012	12/11/2012	1/22/2013	2/4/2013	3/13/2013	4/15/2013
Mientkiewicz, Timothy	7/15/2012	N/A	N/A	10/9/2012	11/6/2012	12/4/2012	1/8/2013	2/4/2013	3/6/2013	4/5/2013*
Oakes, Curt	N/A	N/A	N/A	11/2/2012	11/6/2012	12/7/2012	1/11/2013	2/7/2013	3/5/2013	4/4/2013*
Salorino, Joseph	7/2/2012	N/A	N/A	11/15/2012	11/15/2012	12/14/2012	1/22/2013	2/7/2013	N/A	4/17/2013
Sargent, Mariea	N/A	N/A	9/4/2012	10/4/2012	11/6/2012	12/4/2012	1/8/2013	2/11/2013	N/A	4/10/2013
Scalise, Lesa	N/A	N/A	9/14/2012	10/15/2012	11/14/2012	12/18/2012	1/15/2013	2/14/2013	3/14/2013	4/17/2013
Shaffer, Elaine	7/2/2012	N/A	N/A	10/4/2012	11/5/2012	12/4/2012	1/8/2013	2/6/2013	3/5/2013	4/10/2013
Sorensen, Lisa	7/30/2012	N/A	N/A	N/A	11/8/2012	12/11/2012	1/9/2013	2/5/2013	3/6/2013	4/10/2013
States, Sherry	7/2/2012	N/A	9/14/2012	10/11/2012	11/7/2012	12/4/2012	1/15/2013	2/8/2013	3/15/2013	N/A
Steever, Sam	N/A	N/A	9/6/2012	10/23/2012	11/15/2012	12/11/2012	1/18/2013	2/4/2013	3/5/2013	4/18/2013
Suprynowicz, Robert	7/18/2012	N/A	N/A	N/A	11/15/2012	12/11/2012	1/11/2013	2/11/2013	3/13/2013	4/17/2013
Wilber, Danielle	N/A	N/A	N/A	N/A	N/A	N/A	1/17/2012	2/13/2012	N/A	4/5/2013
Yanosko, David	N/A	N/A	N/A	10/8/2012	11/6/2012	12/6/2012	1/9/2013	2/5/2013	3/7/2013	4/10/2013
Zimmermann, Phylis	N/A	N/A	N/A	10/10/2012	11/30/2012	12/14/2012	1/10/2013	2/11/2013	3/5/2013	4/2/2013