

6/20/2013

Business Manager's Report
May 2013

Prepared by MD Jones

1	General Ledger Bank Account Balances	May 31, 2013	Apr 30,2013	Change
	General Fund Cash Accounts			
	PNC, PSDLAF, PSDMAX, PLGIT	\$ 1,708,777.35	\$ 1,750,671.17	\$ (41,893.82)
	Capital Projects Fund, PSDLAF	\$ 326,878.28	\$ 326,878.26	\$ 0.02
	Food Service Fund- PNC	\$ 6,160.57	\$ 19,304.36	\$ (13,143.79)
	Student Activities Fund-PNC	\$ 5,217.96	\$ 3,628.65	\$ 1,589.31
	Flexible Spending Acct, Act 93 403(b)- PNC	\$ 983.21	\$ 482.45	\$ 500.76
	Total All Funds- Bank Balances	\$ 2,048,017.37	\$ 2,100,964.89	\$ (52,947.52)
				\$ -
	ECVT Foundation- PSDLAF	\$ 38,448.66	\$ 39,695.75	\$ (1,247.09)
	ECVT Foundation-ECF (4/30/13)	\$ 206,150.27	\$ 204,195.95	\$ 1,954.32
	Total ECVT Foundation	\$ 244,598.93	\$ 243,891.70	\$ 707.23

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General Fund (Fund 10)		May 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	\$	4,259,934	91.55%
Revenue-All Other Sources	\$	1,212,835	\$	1,159,918	95.64%
Total Revenue	\$	5,865,893	\$	5,419,852	
Expenditure and reserve	\$	5,936,870	\$	4,686,995	78.95%
Change	\$	(70,977)	\$	732,857	
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	\$	240,555	106.74%
Expenditure and reserve	\$	207,902	\$	235,638	113.34%
Change	\$	17,454	\$	4,917	
Fund Balance-Assigned-RCTC	\$	126,151	\$	153,366	\$ 27,215

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3	Food Service Fund (Fund 51)		May 31, 2013		
	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	\$ 163,105		78.92%
	Operating Expense	\$ 202,385	\$ 164,159		81.11%
	Depreciation expense	\$ 4,295	\$ -		0.00%
	Gain/(Loss)	\$ -	\$ (1,054)		
	<u>Fund Balances - Ending</u>				
	Fund balance-Assigned-Food Services	\$ 15,485	\$ 15,485	\$ -	
	Fund Balance-Assigned-Capital Assets	\$ 33,619	\$ 33,619	\$ -	
		\$ 49,104	\$ 49,104		

4	ECTS Capital Projects Fund (Fund 21)		May 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			

5 Student Activity Fund (Fund 81)		May 31, 2013
		YTD-Actual
<u>Fund Balances- July 1, 2012</u>		
Designated-SkillsUSA	\$	300
Designated-NTHS	\$	-
	\$	300
<u>Revenue + Transfers</u>		
SkillsUSA	\$	22,793
National Technical Honor Society	\$	3,157
	\$	25,950
<u>Expenditure</u>		
SkillsUSA	\$	20,453
National Technical Honor Society	\$	1,953
	\$	22,406
<u>Fund Balances- YTD</u>		
Assigned-SkillsUSA	\$	2,639
Assigned-NTHS	\$	1,204
	\$	3,844

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	\$ 446,840	\$ 31,956	\$ 5,824	\$ 484,620	\$ 82,980	\$ 1,347	
	Plus: Prescription formulary rebate	\$ -			\$ -			
	Plus: Interest allocation	\$ 481			\$ 481			
	Plus: PA Trust refund	\$ 1,335			\$ 1,335			
	Plus: reimbursement from excess loss fund	\$ -			\$ -			
		\$ 448,656	\$ 31,956	\$ 5,824	\$ 486,436	\$ 82,980	\$ 1,347	\$ 570,763
	Less: YTD gross claims	\$ (303,926)	\$ (26,340)	\$ (4,132)	\$ (334,398)			
	Less: YTD gross claims- prescription	\$ (129,884)			\$ (129,884)			
	Less: Large claims management(adj)					\$ (866)		
	Less: Stop Loss insurance					\$ (84,522)		
	Less: reimbursement for large claims over 40K							
	Less: PA Trust refund				\$ -	\$ (1,043)		
	Less: other expense-	\$ -			\$ -			
	Less: Admin expenses/stop-loss ins	\$ (25,890)	\$ (2,722)	\$ (811)	\$ (29,423)		\$ (96)	
	Less: Total YTD claims/exps.	\$ (459,700)	\$ (29,061)	\$ (4,943)	\$ (493,705)	\$ (86,431)	\$ (96)	\$ (580,232)
	Total YTD claims and expenses							
	YTD contribution less expense	\$ (11,044)	\$ 2,895	\$ 881	\$ (7,269)	\$ (3,452)	\$ 1,251	\$ (9,469)
	Account balance -03/31/2013 YTD	\$ 108,511	\$ 2,895	\$ 881	\$ 112,286	\$ 433,040	\$ 8,585	\$ 553,912
	Months of claims + expenses in reserve	2.1	0.9	1.6	2.0			
	avg monthly claims + expenses	\$ 51,078	\$ 3,229	\$ 549	\$ 54,856			

Other information

A. Accomplishments:

- Felix & Gloekler successfully performed their initial field work for the 2012-13 audit, will return on July 29th
- Insurance renewal complete
- Performed within function budget transfers
- began year end accruals, Journal Entries
- Completed E-rate submissions for 2012-13
- Met with PNC Bank to type change accounts to prevent service charges
- Met with Energy Mark to prepare Natural Gas RFP
- Year end billing for Transition Center

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	4/29/2013	5/27/2013
	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	5/15/2013	6/17/2013
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		5/7/2013	N/A
DiPlacido, Frank	8/15/2012	N/A	9/7/2012	10/5/2012	11/6/2012	12/7/2012	1/17/2012	2/6/2013	3/11/2013	4/19/2013	5/7/2013	
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	5/6/2013	6/5/2013
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	5/9/2013	6/4/2013
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	5/8/2013	6/5/2013
Jones, Marcia		N/A	N/A	N/A	N/A	N/A	1/7/2013	2/4/2013	3/5/2013	4/2/2013	5/6/2013	6/3/2013
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	5/6/2013	6/4/2013
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	5/13/2013	6/20/2013
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	5/7/2013	N/A
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	5/6/2013	6/20/2013
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	5/9/2013	6/13/2013
Von Volkenburg, Delbert									3/5/2013	4/2/2013	5/6/2013	6/4/2013
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	5/8/2013	6/5/2013
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	5/7/2013	6/5/2013
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	5/10/2013	6/3/2013
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	5/13/2013	6/4/2013
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	5/7/2013	6/4/2013
Erdman, Donna	12/5/2012	N/A	9/26/2012	10/5/2012	11/15/2012	12/14/2012	1/17/2013	5/13/2013	3/15/2013	4/17/2013	5/13/2013	6/5/2013
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	5/7/2013	6/5/2013
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	N/A	6/3/2013
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	N/A	6/4/2013
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	N/A	6/3/2013
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	5/13/2013	6/5/2013
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	N/A	6/5/2013
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	5/9/2013	6/4/2013
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	5/15/2013	N/A
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	5/10/2013	6/4/2013
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*	5/6/2013	6/5/2013
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*	N/A	6/3/2013
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	5/9/2013	6/5/2013
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	5/7/2013	6/5/2013
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	5/15/2013	6/14/2013
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	5/6/2013	6/6/2013
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	5/10/2013	6/5/2013
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	N/A	6/5/2013
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	N/A	6/3/2013
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	5/7/2013	6/4/2013
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	N/A	6/4/2013
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	5/7/2013	6/5/2013
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	5/15/2013	6/4/2013