

5/19/2014

Business Manager's Report
May 2014Prepared by Paul Fritz
Interim Business Manager

1	General Ledger Bank Account Balances	April 30, 2014	Mar 31, 2014	Change
	General Fund Cash Accounts			
	PNC, PSDLAF, PSDMAX, PLGIT	\$ 1,919,523.29	\$ 2,011,186.79	\$ (91,663.50)
	Capital Projects Fund, PSDLAF	\$ 334,420.89	\$ 334,420.89	\$ -
	Food Service Fund- PNC	\$ 14,270.64	\$ 20,162.14	\$ (5,891.50)
	Student Activities Fund-PNC	\$ 5,479.82	\$ 11,837.51	\$ (6,357.69)
	Flexible Spending Acct, Act 93 403(b)- PNC	\$ 809.63	\$ 1,480.61	\$ (670.98)
	Total All Funds- Bank Balances	\$ 2,274,504.27	\$ 2,379,087.94	\$ (104,583.67)
				\$ -
2	General Fund (Fund 10)	April 30, 2014		
	Revenue and Expenditure Summary	Annual Budget	YTD Actual	%
	ECTS-High School			
	<u>Fund Balances - July 1, 2013</u>			
	Fund Balance-Unassigned-(High School)	\$ 884,725	\$ 787,725	
	Fund Balance-Assigned PSERS	\$ 128,250	\$ 225,250	
	Fund Balance-Non-Spendable-NOREBT	\$ 521,499	\$ 521,499	
	Fund Balance-Non-Spendable-Inventory	\$ 137,841	\$ 137,841	
		\$ 1,672,315	\$ 1,672,315	
	Revenue-Local Sources & Districts	\$ 4,543,770	\$ 3,630,202	79.89%
	Revenue-All Other Sources	\$ 1,259,601	\$ 1,052,387	83.55%
	Total Revenue	\$ 5,803,371	\$ 4,682,589	
	Expenditure and reserve	\$ 5,823,641	\$ 4,173,657	71.67%
	Change	\$ (20,270)	\$ 508,932	
	<u>Fund Balances</u>			
	Fund Balance-Unassigned-(High School)	\$ 884,725	\$ 988,932	\$ 104,207
	Fund Balance-Assigned PSERS	\$ 128,250	\$ 282,975	\$ 154,725
	Fund Balance-Assigned to New Program	\$ -	\$ 250,000	
	Fund Balance-Non-Spendable-NOREBT	\$ 521,499	\$ 521,499	\$ -
	Fund Balance-Non-Spendable-Inventory	\$ 148,427	\$ 148,427	\$ -
		\$ 1,682,901	\$ 2,191,833	\$ 508,932
	RCTC			
	Fund Balance July 1, 2013	\$ 146,076	\$ 146,076	\$ -
	Revenue	\$ 225,356	\$ 202,772	89.98%
	Expenditure and reserve	\$ 207,922	\$ 175,095	84.21%
	Change	\$ 17,434	\$ 27,677	
	Fund Balance-Assigned-RCTC	\$ 146,076	\$ 173,753	\$ 27,677

3	Food Service Fund (Fund 51)			
	April 30, 2014			
	Revenue and Expenditure Summary	Annual Budget	YTD-Actual	%
	<u>Fund Balances - July 1, 2013</u>			
	Fund balance-Assigned-Food Services	\$ 6,649	\$ 6,649	\$ -
	Fund Balance-Assigned-Capital Assets (net)	\$ 29,532	\$ 29,532	\$ -
		\$ 36,181	\$ 36,181	
	Operating Revenue	\$ 192,905	\$ 161,483	83.71%
	Operating Expense	\$ 188,805	\$ 153,086	81.08%
	Depreciation expense	\$ 4,100	\$ -	0.00%
	Gain/(Loss)	\$ -	\$ 8,397	
	<u>Fund Balances - Ending</u>			
	Fund balance-Assigned-Food Services	\$ 6,649	\$ 15,046	\$ 8,397
	Fund Balance-Assigned-Capital Assets	\$ 29,532	\$ 29,532	\$ -
		\$ 36,181	\$ 44,578	

4	ECTS Capital Projects Fund (Fund 21)			
	April 30, 2014			
	Revenue and Expenditure Summary	Annual Plan	YTD-Actual	%
	<u>Fund Balance-July 1, 2013</u>			
	Assigned-Transition Center	\$ 4,065	\$ 4,065	\$ -
	Assigned-Capital Projects	\$ 322,821	\$ 322,821	\$ -
		\$ 326,886	\$ 326,886	\$ -
	Plus:			
	Transfers from General Fund-2013-2014	\$ 33,900	\$ 33,900	100.00%
	Interest	\$ 250	\$ 26	10.26%
		\$ 34,150	\$ 33,926	99.34%
	Less:			
	Showman-Field Clearing	\$ 10,000	\$ 10,000	100.00%
	Technology- servers/hardware/SC Copier	\$ 25,100	\$ 5,920	23.59%
	Janitors Supply-Floor Scrubber	\$ 6,100	\$ 6,037	98.97%
	Site Improvements	\$ 9,500	\$ -	0.00%
	Johnson Controls-HVAC Controller	\$ 4,500	\$ 4,434	98.53%
		\$ -		
		\$ 55,200	\$ 26,391	47.81%
	<u>Fund Balance</u>			
	Assigned-Transition Center	\$ 4,065	\$ 4,065	
	Assigned-Capital Projects	\$ 301,771	\$ 330,356	
		\$ 305,836	\$ 334,421	

5 Student Activity Fund (Fund 81)		April 30, 2014
		YTD-Actual
<u>Fund Balances- July 1, 2013</u>		
Designated-SkillsUSA	\$	341
Designated-NTHS	\$	1,204
	\$	1,545
<u>Revenue + Transfers</u>		
SkillsUSA	\$	22,823
National Technical Honor Society	\$	478
	\$	23,301
<u>Expenditure</u>		
SkillsUSA	\$	22,346
National Technical Honor Society	\$	792
	\$	23,138
<u>Fund Balances- YTD</u>		
Assigned-SkillsUSA	\$	818
Assigned-NTHS	\$	890
	\$	1,708

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6	NOREBT-ECTS Per Employee Per Month	Medical/ Rx	Excess	Wellness	Total
		\$ 1,183	Loss fund*	Fund*	
	Account Balance July 1, 2013	\$ 46,041	\$ 436,134	\$ 7,714	\$ 489,889
	Plus: YTD Contributions+receipts	\$ 508,486	\$ 10,673	\$ 438	
		\$ 508,486	\$ 10,673	\$ 438	\$ 532,007
	Less: YTD net claims-medical	\$ (200,020)			
	Less: YTD net claims- prescription	\$ (127,273)			
	Less: Large claims management(adj)		\$ (293)		
	Less: reimbursement for large claims over 40K				
	Less: PA Trust refund		\$ (38)		
	Less: Administration expenses- Highmark, BAI	\$ (23,769)			
	Less: Reinsurance fees	\$ (7,421)			
	Less: Other fees- audit, legal, misc	\$ (535)			
	Less: Total YTD claims/exps.	\$ (359,018)	\$ (331)	\$ -	\$ (359,349)
	Total YTD claims and expenses				
	YTD contribution less expense	\$ 149,468	\$ 10,342	\$ 438	\$ 184,163
	Account balance-03/31/2014	\$ 195,509	\$ 446,476	\$ 8,152	\$ 674,052
	Months of claims + expenses in reserve	4.9			
	avg monthly claims + expenses (9 months)	\$ 39,890.90			

* updated statements not received

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7 **Other information**

Thank you for allowing me to act as Interim Business Manager
The remote access is working well from Phoenix
Establishing routines for coordination of email, USPS mail, and telephone services, etc.

Reconciled all the bank accounts and general ledger accounts for all funds
Generated monthly fund reports for April 2014
Updated Treasurer and Business Manager Reports for the May JOC meeting

May and June will focus on preparing year end statements for audit
and close out of grants, and various required year end reporting

VISA Statement and Receipts
date received log

Card Holder	7/27/2013	8/27/2013	9/27/2013	10/28/2013	11/27/2013	12/27/2013	1/27/2014	2/27/2014	3/28/2014	4/28/2014	
	8/15/2013	9/14/2013	10/15/2013	11/15/2013	12/15/2013	1/15/2014	2/15/2014	3/15/2014	4/15/2014	5/15/2014	
DiPlacido, Frank	N/A	N/A	10/7/2013	11/5/2013	12/11/2013	1/8/2014		3/10/2014	no stmt	5/7/2014	
Fatica, Natalie	8/12/2013	9/5/2013	10/7/2013	11/5/2013	12/9/2013	1/6/2014	2/4/2014	3/11/2014	4/2/2014	5/6/2014	
Holland, Patrick	8/7/2013	9/6/2013	10/7/2013	11/7/2013	12/10/2013	1/8/2014	2/5/2014	3/14/2014	4/4/2014	5/7/2014	
Jackson, Aldo	8/12/2013	9/9/2013	10/14/2013	11/11/2013	12/13/2013	1/7/2014	2/11/2014	3/13/2014	4/2/2014	5/14/2014	
Jones, Marcia-closed	8/5/2013	9/3/2013	10/7/2013	11/4/2013	12/9/2013	1/6/2014	2/3/2014	3/7/2014	4/1/2014	5/5/2014	
Kennerknecht, Jan	8/6/2013	9/4/2013	10/9/2013	11/5/2013	12/9/2013	1/8/2014	2/6/2014	3/10/2014	4/2/2014	5/6/2014	
Smith, Jeffrey	8/12/2013	9/4/2013	10/10/2013	11/6/2013	12/17/2013	1/14/2014	2/12/2014	3/17/2014	4/16/2014	5/7/2014	
Tarasovitch, Joseph	8/6/2013	9/4/2013	10/8/2013	11/6/2013	12/9/2013	1/9/2014	2/4/2014	3/10/2014	4/3/2014	no statement	
Tech, Justin	N/A	9/13/2013	10/10/2013	11/8/2013	12/9/2013	1/13/2014	2/10/2014	3/11/2014	4/8/2014	5/12/2014	
Von Volkenburg, Delbert	8/14/2013	9/4/2013	10/8/2013	11/5/2013	12/11/2013	1/13/2014	2/10/2014	3/13/2014	4/9/2014	5/13/2014	
Balsiger, Kenneth	N/A	9/6/2013	10/4/2013	11/4/2013	12/11/2013	1/8/2014	2/4/2014	3/11/2014	4/9/2014	5/6/2014	
Bright, Tamara	N/A	N/A	N/A	N/A	12/9/2013	1/6/2014	2/5/2014	3/10/2014	4/3/2014	5/5/2014	
Burnham, Marty							2/10/2014	3/20/2014	4/25/2014	5/9/2014	
Carr, Sandra	N/A	N/A	10/7/2013	N/A	12/9/2013	1/6/2014	2/3/2014	3/7/2014	4/1/2014	5/7/2014	
Craft, Robert	8/5/2013	N/A	N/A	11/5/2013	12/11/2013	1/14/2014	2/5/2014	3/7/2014	4/1/2014	5/13/2014	
Cyphert, Mark	9/4/2013	9/4/2013	10/14/2013	11/5/2013	12/9/2013	1/6/2014	2/4/2014	3/7/2014	4/1/2014	5/6/2014	
Erdman, Donna	N/A	9/13/2013	10/15/2013	11/15/2013	12/27/2013	1/15/2014	2/14/2014	3/14/2014	4/15/2014	5/14/2014	
Grimes, Robin	8/8/2013	9/4/2013	10/9/2013	N/A	12/10/2013	1/8/2014	2/14/2014	3/7/2014	4/2/2014	5/7/2014	
Hamilton-Holmes, Stephanie	N/A	N/A	10/4/2013	11/6/2013	12/18/2013	1/8/2014	2/3/2014	3/7/2014	4/7/2014	5/5/2014	
Hewitt, Roach	8/26/2013	N/A	10/8/2013	11/5/2013	12/6/2013	1/8/2014	2/4/2014	3/7/2014	4/1/2014	5/6/2014	
Lucarotti, Andrea	8/27/2013	9/4/2013	10/4/2013	N/A	12/11/2013	1/6/2014	2/3/2014	3/7/2014	4/2/2014	5/5/2014	
Lyle, Bob			10/14/2013	11/14/2013	12/17/2013	1/14/2014	2/10/2014	3/13/2014	4/3/2014	5/5/2014	
Massello, Tracy (James)	N/A	N/A	10/4/2013	11/20/2013	12/6/2013	1/16/2014	2/4/2014	3/7/2014	4/14/2014	5/5/2014	
Michalak, David	N/A	N/A	10/16/2013	11/14/2013	12/11/2013	1/15/2014	2/5/2014	3/19/2014	4/3/2014	5/14/2014	
Moyak, Remie			10/14/2013	11/4/2013	12/9/2013	1/6/2014	2/4/2014	3/7/2014	4/3/2014	5/7/2014	
Oakes, Curt	N/A	N/A	10/10/2013	11/5/2013	12/9/2013	1/6/2014	2/10/2014	3/7/2014	4/8/2014	5/5/2014	
Salorino, Joseph	N/A	N/A	N/A	11/15/2013	12/18/2013	1/10/2014	2/11/2014	3/17/2014	4/15/2014	5/14/2014	
Sanders, Kelly			10/8/2013	11/5/2013	12/9/2013	1/8/2014	2/11/2014	3/12/2014	4/7/2014	5/14/2014	
Sargent, Mariea	N/A	9/4/2013	10/9/2013	11/8/2013	12/11/2013	1/6/2014	2/5/2014	3/6/2014	4/1/2014	5/6/2014	
Scalise, Lesa	N/A	9/13/2013	10/14/2013	11/15/2013	12/18/2013	1/15/2014	2/12/2014	3/18/2014	4/15/2014	5/16/2014	
Shaffer, Elaine	N/A	9/4/2013	10/4/2013	11/5/2013	12/6/2013	1/6/2014	2/3/2014	3/6/2014	4/1/2014	5/6/2014	
Sorensen, Lisa	N/A	9/10/2013	9/27/2013	11/11/2013	12/13/2013	1/8/2014	2/6/2014	3/14/2014	4/3/2014	5/6/2014	
States, Sherry	N/A	9/13/2013	10/15/2013	11/20/2013	12/9/2013	1/15/2014	2/18/2014	3/7/2014	4/16/2014		
Steever, Sam	N/A	9/10/2013	10/10/2013	11/13/2013	12/13/2013	1/14/2014	2/7/2014	3/18/2014	4/2/2014	5/14/2014	
Suprynowicz, Robert	N/A	N/A	10/14/2013	N/A	12/18/2013	1/8/2014	2/7/2014	3/17/2014	4/14/2014	5/9/2014	
Wilber, Danielle	N/A	9/4/2013	10/4/2013	11/15/2013	12/11/2013	1/10/2014	2/3/2014	3/6/2014	4/14/2014	5/14/2014	
Yanosko, David	N/A	N/A	10/9/2013	11/8/2013	12/10/2013	1/8/2014	2/7/2014	3/6/2014	4/4/2014	5/7/2014	
Zimmermann, Phylis	N/A	N/A	10/11/2013	11/20/2013	12/10/2013		2/13/2014	3/18/2014	4/3/2014	5/5/2014	