Business Manager's Report

1 General Ledger Bank Account Balances	December 31, 2022	November 30, 2022	Change
General Fund Cash & Investment Accounts			
PSDLAF, ERIEBank, NWSB	$ 2,869,143.00	$ 2,738,914.40	$ 130,228.60
Capital Projects Fund, PSDLAF, NWSB & PNC	$ 12,597,415.30	$ 12,181,117.86	$ 416,297.44
Student Activities Fund- NWSB	$ 10,320.11	$ 10,319.65	$ 0.46
Flexible Spending Acct - NWSB	$ 12,054.83	$ 13,359.28	$ (1,304.45)
Total All Funds - Bank Balances	$ 15,488,933.24	$ 14,943,711.19	$ 545,222.05

2 General Fund (Fund 10)	December 31, 2022			November 30, 2022		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
ECTS-High School						
Fund Balances - July 1, 2022						
Fund Balance-assigned-(High School)	$ 432,367	$ 1,047,303		$ 432,367	$ 870,141	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 282,975	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ 350,000		$ -	$ 350,000	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ 37,500	
Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 93,406	
	$ 965,342	$ 2,049,318		$ 965,342	$ 1,919,846	
Revenue-Local Sources & Districts	$ 4,704,083	$ 2,387,642	51%	$ 4,704,083	$ 1,996,221	42%
Revenue-All Other Sources	$ 1,859,727	$ 1,118,264	60%	$ 1,859,727	$ 638,739	34%
Total Revenue	$ 6,563,810	$ 3,505,906	53%	$ 6,563,810	$ 2,634,960	40%
Expenditure and reserve**	$ 6,563,810	$ 2,739,342	42%	$ 6,563,810	$ 2,090,322	32%
Change	$ -	$ 766,563		$ -	$ 544,638	
Fund Balances						
Fund Balance-Unassigned-(High School)	$ 432,367	$ 1,813,866		$ 432,367	$ 1,414,779	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 282,975	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ 350,000		$ -	$ 350,000	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ 37,500	
Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 93,406	
	$ 965,342	$ 2,815,882		$ 965,342	$ 2,464,484	

	December 31, 2022			November 30, 2022		
RCTC	Annual Budget	YTD Actual		Annual Budget	YTD Actual	
Fund Balance July 1, 2022	$ 217,986	$ 226,738		$ 217,986	$ 226,738	
Revenue	$ 286,479	$ 298,025		$ 286,479	$ 222,920	
Expenditure and reserve	$ 286,479	$ 222,810		$ 286,479	$ 191,049	
Change	$ -	$ 75,215		$ -	$ 31,871	
Fund Balance-Assigned-RCTC	$ 217,986	$ 301,953		$ 217,986	$ 258,609	

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3	ECTS Capital Projects Fund (Fund 31) Revenue and Expenditure Summary	December 31, 2022 Annual Budget	December 31, 2022 YTD Actual	November 30, 2022 Annual Budget	November 30, 2022 YTD Actual
	Fund Balance-July 1, 2022				
	Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
	Assigned - Renovation		$ 13,120,518		
	Assigned Unassigned-Capital Projects	$ 310,179	$ 235,179	$ 308,364	$ 694,611
		$ 314,494	$ 13,359,762	$ 312,679	$ 698,676
	Plus:				
	Transfers from General Fund	$ 75,000	$ 75,000	$ 75,000	$ 75,000
	School District Contributions - Renovation	$ -	$ 9,281,234	$ -	$ 9,281,234
	Interest	$ 500	$ 9,653	$ 500	$ 5,139
		$ 75,500	$ 9,365,887	$ 75,500	$ 9,361,373
	Less:				
	School car	$ 28,000	$ -	$ 28,000	$ -
	SC Copier	$ 8,000	$ -	$ 8,000	$ -
	Copier - ADMIN	$ 12,000	$ -	$ 12,000	$ -
	Network system - server software	$ 15,000	$ -	$ 15,000	$ -
	Faculty laptop replacements	$ 15,000	$ -	$ 15,000	$ -
	Renovation	$ -	$ 11,045,272	$ -	$ 10,435,877
	Site improvement Repairs	$ -	$ 49,434	$ -	$ 49,434
	Other - Production Server Replacement	$ -	$ -	$ -	$ -
		$ 78,000	$ 11,094,706	$ 78,000	$ 10,485,311
	Change		$ (1,728,819)		$ (1,123,938)
	Fund Balance				
	Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
	Assigned - Renovation	$ -	$ 11,356,480	$ -	$ (1,154,643)
	Assigned-Capital Projects	$ 307,679	$ 270,398	$ 305,864	$ 725,316
		$ 311,994	$ 11,630,943	$ 310,179	$ (425,262)

Business Manager's Report

4	Student Activity Fund (Fund 81)	December 31, 2022		November 30, 2022	
		YTD-Actual		YTD-Actual	
	Fund Balances- July 1, 2022				
	Designated-SkillsUSA	$	6,046	$	8,474
	Designated -Other	$	4,336	$	4,252
	Designated-NTHS	$	(62)	$	3,357
		$	10,320	$	16,083
	Revenue + Transfers				
	SkillsUSA/Other	$	-	$	22
	Make-A-Wish/Community Blood Bank/Other	$	0	$	42
	National Technical Honor Society	$	-	$	3,180
		$	0	$	3,244
	Expenditure				
	SkillsUSA	$	-	$	3,245
	Make-A-Wish/Community Blood Bank/Other	$	-	$	79
	National Technical Honor Society	$	-	$	3,726
		$	-	$	7,050
	Change	$	0	$	(3,806)
	Fund Balances- YTD				
	Assigned-SkillsUSA/Other	$	6,046	$	5,251
	Assigned -Other	$	4,337	$	4,215
	Assigned-NTHS	$	(62)	$	2,811
		$	10,320	$	12,277