Business Manager's Report

1 General Ledger Bank Account Balances	May 31, 2023	April 30, 2023	Change
General Fund Cash & Investment Accounts			
PSDLAF, ERIEBank, NWSB	$ 2,851,171.00	$ 2,507,124.41	$ 344,046.59
Capital Projects Fund, PSDLAF, & NWSB	$ 7,902,827.26	$ 8,926,403.61	$ (1,023,576.35)
Student Activities Fund- NWSB	$ 6,779.65	$ 8,443.86	$ (1,664.21)
Flexible Spending Acct - NWSB	$ 4,417.11	$ 4,796.07	$ (378.96)
Total All Funds - Bank Balances	$ 10,765,195.02	$ 11,446,767.95	$ (681,572.93)

2 General Fund (Fund 10)	May 31, 2023			April 30, 2023		
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	$ 1,153,808		$ 432,367	$ 1,153,808	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 282,975	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ -		$ -	$ -	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ 37,500	
Fund Balance - Assigned - New Program	$ 250,000	$ 142,274		$ 250,000	$ 142,274	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 45,715	
	$ 965,342	$ 1,698,097		$ 965,342	$ 1,698,097	
Revenue-Local Sources & Districts	$ 4,704,083	$ 4,349,921	92%	$ 4,704,083	$ 3,950,845	84%
Revenue-All Other Sources	$ 1,859,727	$ 1,906,062	102%	$ 1,859,727	$ 1,799,254	97%
Total Revenue	$ 6,563,810	$ 6,255,983	95%	$ 6,563,810	$ 5,750,099	88%
Expenditure and reserve**	$ 6,563,810	$ 6,001,594	91%	$ 6,563,810	$ 5,517,807	84%
Change	$ -	$ 254,389		$ -	$ 232,292	
Fund Balances						
Fund Balance-Unassigned-(High School)	$ 432,367	$ 1,408,197		$ 432,367	$ 1,386,099	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 282,975	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ -		$ -	$ -	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ 37,500	
Fund Balance - Assigned - New Program	$ 250,000	$ 142,274		$ 250,000	$ 142,274	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 45,715	
	$ 965,342	$ 1,952,486		$ 965,342	$ 1,930,389	

	May 31, 2023			April 30, 2023		
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	$ 537,398		$ 286,479	$ 482,328	
Expenditure and reserve	$ 286,479	$ 502,048		$ 286,479	$ 421,566	
Change	$ -	$ 35,350		$ -	$ 60,762	
Fund Balance-Assigned-RCTC	$ 217,986	$ 262,088		$ 217,986	$ 287,500	

Business Manager's Report

3 ECTS Capital Projects Fund (Fund 31)	May 31, 2023		April 30, 2023	
Revenue and Expenditure Summary	Annual Budget	YTD Actual	Annual Budget	YTD Actual
Fund Balance-July 1, 2022				
Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
Assigned - Renovation		$ 13,120,518		$ 13,120,518
Assigned Unassigned-Capital Projects	$ 310,179	$ 585,179	$ 308,364	$ 585,179
	$ 314,494	$ 13,709,762	$ 312,679	$ 13,709,762
Plus:				
Transfers from General Fund	$ 75,000	$ 500,000	$ 75,000	$ 500,000
School District Contributions - Renovation	$ -	$ 9,509,578	$ -	$ 9,509,578
Interest	$ 500	$ 178,662	$ 500	$ 143,572
	$ 75,500	$ 10,188,240	$ 75,500	$ 10,153,150
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	$ -	$ 15,611,670	$ -	$ 14,566,859
Site improvement Repairs	$ -	$ 64,059	$ -	$ 49,934
Other - Production Server Replacement	$ -	$ -	$ -	$ -
	$ 78,000	$ 15,675,729	$ 78,000	$ 14,616,793
Change		$ (5,487,489)		$ (4,463,643)
Fund Balance				
Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
Assigned - Renovation	$ -	$ 7,018,426	$ -	$ 8,063,237
Assigned-Capital Projects	$ 307,679	$ 1,199,781	$ 305,864	$ 1,178,816
	$ 311,994	$ 8,222,272	$ 310,179	$ 9,246,118

Business Manager's Report

4	Student Activity Fund (Fund 81)	May 31, 2023		April 30, 2023	
		YTD-Actual		YTD-Actual	
	Fund Balances- July 1, 2022				
	Designated-SkillsUSA	$	9,271	$	9,271
	Designated -Other	$	4,371	$	4,371
	Designated-NTHS	$	484	$	484
		$	14,126	$	14,126
	Revenue + Transfers				
	SkillsUSA/Other	$	19	$	19
	Make-A-Wish/Community Blood Bank/Other	$	292	$	292
	National Technical Honor Society	$	6,856	$	6,252
		$	7,168	$	6,564
	Expenditure				
	SkillsUSA	$	6,770	$	5,270
	Make-A-Wish/Community Blood Bank/Other	$	308	$	308
	National Technical Honor Society	$	7,437	$	6,668
		$	14,514	$	12,246
	Change	$	(7,346)	$	(5,682)
	Fund Balances- YTD				
	Assigned-SkillsUSA/Other	$	2,521	$	4,021
	Assigned -Other	$	4,355	$	4,355
	Assigned-NTHS	$	(96)	$	69
		$	6,780	$	8,444