Business Manager's Report

1

General Ledger Bank Account Balances	July 31, 2023	June 30, 2023	Change
General Fund Cash & Investment Accounts			
PSDLAF, ERIEBank, NWSB	$ 2,605,547.04	$ 2,814,128.31	$ (208,581.27)
Capital Projects Fund, PSDLAF, & NWSB	$ 5,938,102.75	$ 6,947,185.17	$ (1,009,082.42)
Student Activities Fund- NWSB	$ 1,619.51	$ 1,619.37	$ 0.14
Flexible Spending Acct - NWSB	$ 2,707.17	$ 3,907.14	$ (1,199.97)
Total All Funds - Bank Balances	$ 8,547,976.47	$ 11,446,767.95	$ (2,898,791.48)

2

General Fund (Fund 10)	July 31, 2023			June 30, 2023		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
ECTS-High School						
Fund Balances - July 1						
Fund Balance-assigned-(High School)	$ 600,000	$ 1,666,151		$ 432,367	$ 1,153,808	
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	$ 150,000	$ 142,274		$ 250,000	$ 142,274	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 45,715	
	$ 1,382,975	$ 2,210,440		$ 1,315,342	$ 1,698,097	
Revenue-Local Sources & Districts	$ 5,002,494	$ 397,399	8%	$ 4,808,131	$ 5,032,070	105%
Revenue-All Other Sources	$ 1,869,991	$ 1,147	0%	$ 1,869,913	$ 2,451,306	131%
Total Revenue	$ 6,872,485	$ 398,546	6%	$ 6,678,044	$ 7,483,376	112%
Expenditure and reserve**	$ 6,922,485	$ 291,883	4%	$ 6,563,810	$ 6,971,033	106%
Change	$ (50,000)	$ 106,663		$ -	$ 512,343	
Fund Balances						
Fund Balance-Unassigned-(High School)	$ 550,000	$ 1,772,813		$ 432,367	$ 1,666,151	
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	$ 150,000	$ 142,274		$ 250,000	$ 142,274	
Fund Balance-Non-Spendable-Inventory - TBR*	$ -	$ 45,715		$ -	$ 45,715	
	$ 1,332,975	$ 2,317,103		$ 1,315,342	$ 2,210,440	

	July 31, 2023			June 30, 2023		
RCTC	Annual Budget	YTD Actual		Annual Budget	YTD Actual	
Fund Balance July 1	$ 217,986	$ 226,738		$ 217,986	$ 226,738	
Revenue	$ 286,479	$ 39,205		$ 286,479	$ 578,823	
Expenditure and reserve	$ 286,479	$ 24,731		$ 286,479	$ 556,014	
Change	$ -	$ 14,474		$ -	$ 22,809	
Fund Balance-Assigned-RCTC	$ 217,986	$ 241,212		$ 217,986	$ 287,500	

Business Manager's Report

3 ECTS Capital Projects Fund (Fund 31) Revenue and Expenditure Summary	July 31, 2023 Annual Budget	July 31, 2023 YTD Actual	June 30, 2023 Annual Budget	June 30, 2023 YTD Actual
Fund Balance-July 1				
Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
Assigned - Renovation		$ 5,657,227		$ 13,120,518
Assigned Unassigned-Capital Projects	$ 310,179	$ 777,775	$ 308,364	$ 235,179
	$ 314,494	$ 6,439,067	$ 312,679	$ 13,359,762
Plus:				
Transfers from General Fund	$ 75,000	$ -	$ 75,000	$ 500,000
School District Contributions - Renovation	$ -	$ -	$ -	$ 9,342,711
Interest	$ 500	$ 27,742	$ 500	$ 208,206
	$ 75,500	$ 27,742	$ 75,500	$ 10,050,917
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	$ -	$ 1,624,106	$ -	$ 16,806,002
Site improvement Repairs	$ -	$ 38,771	$ -	$ 165,609
Other - Production Server Replacement	$ -	$ -	$ -	$ -
	$ 78,000	$ 1,662,877	$ 78,000	$ 16,971,612
Change		$ (1,635,136)		$ (6,920,695)
Fund Balance				
Assigned-Transition Center	$ 4,315	$ 4,065	$ 4,315	$ 4,065
Assigned - Renovation	$ -	$ 4,033,121	$ -	$ 5,657,227
Assigned-Capital Projects	$ 307,679	$ 766,746	$ 305,864	$ 777,775
	$ 311,994	$ 4,803,931	$ 310,179	$ 6,439,067

Business Manager's Report

4	Student Activity Fund (Fund 81)	July 31, 2023		June 30, 2023	
		YTD-Actual		YTD-Actual	
	Fund Balances- July 1				
	Designated-SkillsUSA	$	2,164	$	9,271
	Designated -Other	$	-	$	4,371
	Designated-NTHS	$	955	$	484
		$	3,119	$	14,126
	Revenue + Transfers				
	SkillsUSA/Other	$	-	$	19
	Make-A-Wish/Community Blood Bank/Other	$	0	$	292
	National Technical Honor Society	$	-	$	7,582
		$	0	$	7,894
	Expenditure				
	SkillsUSA	$	-	$	7,403
	Make-A-Wish/Community Blood Bank/Other	$	-	$	218
	National Technical Honor Society	$	-	$	11,279
		$	-	$	18,900
	Change	$	0	$	(11,006)
	Fund Balances- YTD				
	Assigned-SkillsUSA/Other	$	2,164	$	1,887
	Assigned -Other	$	0	$	4,445
	Assigned-NTHS	$	955	$	(3,213)
		$	3,120	$	3,119