**Business Manager's Report**

| 1 | General Ledger Bank Account Balances | February 2024 | January 31, 2024 | Change |
|---|---|---|---|---|
| | General Fund Cash & Investment Accounts | | | |
| | PSDLAF, ERIEBank, NWSB | $ 2,916,399.81 | $ 3,311,352.22 | $ (394,952.41) |
| | Capital Projects Fund, PSDLAF, & NWSB | $ 3,388,663.48 | $ 4,267,705.26 | $ (879,041.78) |
| | Student Activities Fund- NWSB | $ 7,744.10 | $ 6,606.70 | $ 1,137.40 |
| | Benefit Accts - NWSB | $ 16,993.13 | $ 20,272.49 | $ (3,279.36) |
| | Total All Funds - Bank Balances | $ 6,329,800.52 | $ 7,605,936.67 | $ (1,276,136.15) |

| 2 | General Fund (Fund 10) | February 2024 | | | January 31, 2024 | | |
|---|---|---|---|---|---|---|---|
| | 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 | $ 1,450,183 | | $ 432,367 | $ 1,450,183 | |
| | 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 | $ 1,994,472 | | $ 1,315,342 | $ 1,994,472 | |
| | Revenue-Local Sources & Districts | $ 5,002,494 | $ 3,311,475 | 66% | $ 4,808,131 | $ 2,834,265 | 59% |
| | Revenue-All Other Sources | $ 1,869,991 | $ 1,358,133 | 73% | $ 1,869,913 | $ 1,256,091 | 67% |
| | Total Revenue | $ 6,872,485 | $ 4,669,608 | 68% | $ 6,678,044 | $ 4,090,356 | 61% |
| | Expenditure and reserve** | $ 6,922,485 | $ 4,113,697 | 59% | $ 6,563,810 | $ 3,562,750 | 54% |
| | Change | $ (50,000) | $ 555,911 | | $ - | $ 527,606 | |
| | Fund Balances | | | | | | |
| | Fund Balance-Unassigned-(High School) | $ 550,000 | $ 2,006,094 | | $ 432,367 | $ 1,977,789 | |
| | 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 | $ 2,550,383 | | $ 1,315,342 | $ 2,522,078 | |

| | February 29, 2024 | | | January 31, 2024 | | |
|---|---|---|---|---|---|---|
| RCTC | Annual Budget | YTD Actual | | Annual Budget | YTD Actual | |
| Fund Balance July 1 | $ 217,986 | $ 226,738 | | $ 217,986 | $ 226,738 | |
| Revenue | $ 286,479 | $ 259,587 | | $ 286,479 | $ 211,417 | |
| Expenditure and reserve | $ 286,479 | $ 227,935 | | $ 286,479 | $ 192,596 | |
| Change | $ - | $ 31,652 | | $ - | $ 18,821 | |
| Fund Balance-Assigned-RCTC | $ 217,986 | $ 258,390 | | $ 217,986 | $ 245,559 | |

**Business Manager's Report**

| 3 ECTS Capital Projects Fund (Fund 31) Revenue and Expenditure Summary | February 29, 2024 Annual Budget | February 29, 2024 YTD Actual | January 31, 2024 Annual Budget | January 31, 2024 YTD Actual |
|---|---|---|---|---|
| Fund Balance-July 1 | | | | |
| Assigned-Transition Center | $ 4,315 | $ 4,065 | $ 4,315 | $ 4,065 |
| Assigned - Renovation | | $ 5,120,015 | | $ 5,120,015 |
| Assigned Unassigned-Capital Projects | $ 310,179 | $ 777,775 | $ 310,179 | $ 777,775 |
| | $ 314,494 | $ 5,901,855 | $ 314,494 | $ 5,901,855 |
| Plus: | | | | |
| Transfers from General Fund | $ 75,000 | $ - | $ 75,000 | $ - |
| School District Contributions - Renovation | $ - | $ 2,344,768 | $ - | $ 2,344,768 |
| Interest | $ 500 | $ 143,489 | $ 500 | $ 128,131 |
| | $ 75,500 | $ 2,488,257 | $ 75,500 | $ 2,472,899 |
| 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 | $ - |
| Technology - overpayment refund | $ - | $ - | $ - | $ - |
| Classroom Projection | $ - | $ - | $ - | $ - |
| Waterline | $ - | $ 70,283 | $ - | $ 70,283 |
| Maintenance Truck | $ - | $ 48,183 | $ - | $ 48,183 |
| Renovation | $ - | $ 4,945,094 | $ - | $ 4,125,626 |
| Site improvement Repairs | $ - | $ - | $ - | $ - |
| Other - Production Server Replacement | $ - | $ - | $ - | $ - |
| | $ 78,000 | $ 5,063,560 | $ 78,000 | $ 4,244,091 |
| Change | | $ (2,575,303) | | $ (1,771,192) |
| Fund Balance | | | | |
| Assigned-Transition Center | $ 4,315 | $ 4,065 | $ 4,315 | $ 4,065 |
| Assigned - Renovation | $ - | $ 2,519,690 | $ - | $ 3,339,158 |
| Assigned-Capital Projects | $ 307,679 | $ 921,264 | $ 307,679 | $ 905,906 |
| | $ 311,994 | $ 3,445,018 | $ 311,994 | $ 4,249,129 |

**Business Manager's Report**

| 4 | Student Activity Fund (Fund 81) | February 29, 2024 | | January 31, 2024 | |
|---|---|---|---|---|---|
| | | YTD-Actual | | YTD-Actual | |
| | Fund Balances- July 1 | | | | |
| | Designated-SkillsUSA | $ | (226) | $ | (226) |
| | Designated -Other | $ | - | $ | - |
| | Designated-NTHS | $ | 1,661 | $ | 1,661 |
| | | $ | 1,435 | $ | 1,435 |
| | Revenue + Transfers | | | | |
| | SkillsUSA/Other | $ | 2,428 | $ | 2,428 |
| | Make-A-Wish/Community Blood Bank/Other | $ | 2,334 | $ | 2,333 |
| | National Technical Honor Society | $ | 7,613 | $ | 6,476 |
| | | $ | 12,374 | $ | 11,237 |
| | Expenditure | | | | |
| | SkillsUSA | $ | 1,661 | $ | 1,661 |
| | Make-A-Wish/Community Blood Bank/Other | $ | - | $ | - |
| | National Technical Honor Society | $ | 4,589 | $ | 4,589 |
| | | $ | 6,250 | $ | 6,250 |
| | Change | $ | 6,125 | $ | 4,987 |
| | Fund Balances- YTD | | | | |
| | Assigned-SkillsUSA/Other | $ | 541 | $ | 541 |
| | Assigned -Other | $ | 2,334 | $ | 2,333 |
| | Assigned-NTHS | $ | 4,685 | $ | 3,548 |
| | | $ | 7,560 | $ | 6,422 |