Business Manager's Report

1	General Ledger Bank Account Balances	July 2025	August 2025	September 2025	Change
	General Fund Cash & Investment Accounts				
	PSDLAF, ERIEBank, NWSB	$ 3,148,389.82	$ 2,782,230.78	$ 3,246,426.02	$ 464,195.24
	Capital Projects Fund, PSDLAF, & NWSB	$ 1,807,207.65	$ 1,650,734.82	$ 2,511,955.74	$ 861,220.92
	Student Activities Fund- NWSB	$ 10,186.07	$ 10,186.50	$ 6,245.70	$ (3,940.80)
	Benefit Accts - NWSB	$ 7,652.99	$ 9,242.05	$ 10,075.77	$ 833.72
	Total All Funds - Bank Balances	$ 4,973,436.53	$ 4,452,394.15	$ 5,774,703.23	$ 1,322,309.08

2	General Fund (Fund 10) Revenue and Expenditure Summary ECTS-High School	Annual Budget	July 2025 YTD Actual		August 2025 YTD Actual		September 2025 YTD Actual	
	Fund Balances - July 1							
	Fund Balance-assigned-(High School)	$ 2,550,000	$ 2,266,501		$ 2,266,501		$ 2,266,501	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800		$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000		$ 250,000	
		$ 3,118,800	$ 2,835,301		$ 2,835,301		$ 2,835,301	
	Revenue-Local Sources & Districts	$ 5,535,304	$ 438,581	8%	$ 904,361	16%	$ 1,374,993	25%
	Revenue-All Other Sources	$ 2,718,926	$ -	0%	$ 10,132	0%	$ 10,132	0%
	Total Revenue	$ 8,254,230	$ 438,581	8%	$ 914,493	17%	$ 1,385,126	25%
	Expenditure and reserve**	$ 8,254,230	$ 232,769	4%	$ 806,610	15%	$ 1,444,859	26%
	Change	$ -	$ 205,812		$ 107,883		$ (59,734)	
	Fund Balances							
	Fund Balance-Unassigned-(High School)	$ 2,550,000	$ 2,472,313		$ 2,374,384		$ 2,206,767	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800		$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000		$ 250,000	
		$ 3,118,800	$ 3,041,113		$ 2,943,184		$ 2,775,567	

RCTC	Annual Budget	July 2025 YTD Actual	August 2025 YTD Actual	September 2025 YTD Actual
Fund Balance July 1	$ 225,000	$ 226,738	$ 226,738	$ 226,738
Revenue	$ 588,147	$ 33,845	$ 33,845	$ 41,989
Expenditure and reserve	$ 588,147	$ 44,278	$ 49,208	$ 51,352
Change	$ -	$ (10,433)	$ (15,363)	$ (9,363)
Fund Balance-Assigned-RCTC	$ 225,000	$ 216,305	$ 211,375	$ 217,375

3 ECTS Capital Projects Fund (Fund 31) Revenue and Expenditure Summary	Annual Budget	July 2025 YTD Actual	August 2025 YTD Actual	September 2025 YTD Actual
Fund Balance-July 1				
Assigned-Transition Center	$ 4,315	$ 4,315	$ 4,315	$ 4,315
Assigned includes renovation	$ 2,261,876	$ 519,486	$ 519,486	$ 519,486
Unassigned	$ 757,696	$ 2,192,137	$ 2,192,137	$ 2,192,137
	$ 3,023,887	$ 2,715,938	$ 2,715,938	$ 2,715,938
Plus:				
Transfers from General Fund	$ 75,000	$ -	$ -	$ 1,000,000
Interest/Dividends	$ 500	$ 5,967	$ 11,954	$ 16,817
Other		$ 57,013	$ 57,013	$ 57,013
	$ 75,500	$ 62,979	$ 68,967	$ 1,073,830
Less:				
Renovation		$ 41,996	$ 136,400	$ 259,417
Site improvement Repairs		$ -	$ -	$ -
Skill Center		$ 495	$ 495	$ 21,121
Other - Production Server Replacement		$ -	$ -	$ -
		$ 42,491	$ 136,895	$ 280,538
Change	$ 3,099,387	$ 20,488	$ (67,929)	$ 793,292
Fund Balance				
Assigned-Transition Center	$ 4,315	$ 4,315	$ 4,315	$ 4,315
Assigned includes renovation	$ 2,261,876	$ 477,490	$ 383,086	$ 260,070
Unassigned	$ 757,696	$ 2,191,642	$ 2,191,642	$ 3,244,846
	$ 3,023,887	$ 2,673,447	$ 2,579,043	$ 3,509,230