

# Spencerport CSD

## 2021-22 Financial Status Report

To: Board of Education  
Kristin Swann, Superintendent

From: Rick Wood, Assistant Superintendent of Business  
Nicole Poh, District Treasurer

Date: February 10, 2022

Re: Financial Report for the period ended 1/31/22

### 1. REVENUES STATUS REPORT

- 1.1 The final STAR payment was made in the amount of \$4,901,732.
- 1.2 The District received \$13,650 of State Excess cost for Medicaid and the same amount for Federal Medicaid.
- 1.3 VLT Lottery aid was received in the amount of \$146,981 as per the State's schedule.
- 1.4 A journal entry was made to record the BOCES Administrative rental costs incurred by the District for the 2021-22 year totaling \$204,654. In addition to the revenue recorded on the books, a corresponding expenditure in Special Items was recorded for the same amount to reflect the amount Monroe 2 - Orleans BOCES withholds from aid payable from the District.
- 1.5 The District received approx. \$14,000 in fees in January for upcoming Community Education programs including Driver's Education, SAT prep, swimming, basketball, and several others.
- 1.6 The primary component of the approximate \$15,750 received during the month in Insurance Recoveries – Other and Minor Sales includes \$5,908 in fuel billings to the Town of Ogden for December, and \$9,252 in fuel billing to the Monroe County Sheriff's Department for December.
- 1.7 An upward adjustment to BOCES, Prior Year Refund is reflected as payment was received in January in the amount of \$609,087.
- 1.8 The District received \$129,666 from Monroe 2 – Orleans BOCES for RASHP I 2021 surplus during the month. In addition, the District received a refund, totaling \$13,507 from UGI Energy Services for misread meter readings from March 2021 through May 2021. The estimated total was changed accordingly.
- 1.9 Adjustments were also made to In Lieu of Taxes, Admissions, and Interest/Investments.
  - The District received \$53,949,406 or 62.74% of total revenues as of January 2022 as compared to \$51,976,020 or 64.50% of total revenues for January 2021.

### 2. APPROPRIATIONS STATUS REPORT

- Paraprofessional and transportation association salary adjustments were completed in November. Transportation retro-pay for the 2019-20 fiscal year was paid in December. Salary adjustments for the clerical and mechanics associations were made in January. In addition, adjustments will be made throughout the year as federal projects are approved and staffing adjustments are made.
- The variance between the Current Year Expended column and the Prior Year YTD Expended column in certain categories is due to carry-over encumbrances. Encumbrances are commitments the District has entered into in the form of orders and contractual obligations from the prior year but not completed (paid) until the subsequent year. Other variances are due to timing of payments and COVID-19 related items such as continuing education and athletics running as normal.
- The District spent \$39,405,929 or 44.82% of the adjusted budget for January 2022 as compared to \$41,094,572 or 48.22% of the adjusted budget for January 2021.

### 3. FUND BALANCE SUMMARY

- A more detailed estimate of fund balance will be provided around February.

Spencerport CSD  
2021-22  
Revenue Status Report

								PERIOD ENDING:		01/31/22
		2020-2021	2020-2021	2021-22	RECEIVED		ESTIMATE	ESTIMATED	BUDGET	PERCENT
EXHIBIT	REVENUE CATEGORY	REVENUE	YTD REVENUE	BUDGET	MONTH	YEAR TO DATE	TO RECEIVE	TOTAL	INC/(DEC)	CHANGE
	Real Property Taxes (exclude STAR)	\$ 34,092,244	\$ 32,757,308	\$ 35,331,277	\$ -	\$ 34,329,352	\$ 993,546	\$ 35,322,898	\$ (8,379)	0.0%
1.1	STAR	5,131,876	5,131,876	4,902,154	4,901,732	4,901,732	0	4,901,732	(422)	0.0%
	TOTAL PROPERTY TAXES	\$39,224,120	\$ 37,889,183	\$ 40,233,431	\$ 4,901,732	\$ 39,231,084	\$ 993,546	\$ 40,224,630	\$ (8,801)	0.0%
	PERCENT					98%	2%	100%		
	State Aid: Basic	\$ 21,044,645	\$ 3,821,090	24,598,176	\$ -	\$ 4,296,602	\$ 19,848,891	\$ 24,145,493	\$ (452,683)	-1.8%
1.2	State Aid: Excess Cost	6,002,639	1,389,094	5,847,406	13,650	1,420,792	4,399,986	5,820,778	(26,628)	-0.5%
1.3	State Aid: Lottery	6,271,743	5,650,156	5,866,080	146,981	5,552,118	313,962	5,866,080	-	0.0%
1.4	State Aid: BOCES	3,065,640	192,988	2,847,364	204,654	204,654	2,712,521	2,917,175	69,811	2.5%
	State Aid: Textbook	219,312	56,475	215,409	-	55,455	159,896	215,351	(58)	0.0%
	State Aid: Computer Hardware/Technology	68,009	-	66,536	-	-	66,518	66,518	(18)	0.0%
	State Aid: Computer Software	54,887	-	53,628	-	-	53,614	53,614	(14)	0.0%
	State Aid: Library & A/V Aid	22,900	-	22,375	-	-	22,368	22,368	(7)	0.0%
	State Aid: Other	40,059	4,015	-	-	5,824	-	8,320	8,320	#N/A
	TOTAL STATE AID	\$36,789,834	\$ 11,113,818	\$ 39,516,974	\$ 365,286	\$ 11,535,445	\$ 27,577,756	\$ 39,115,697	\$ (401,277)	-1.0%
	PERCENT					29%	71%	100%		
1.9	In Lieu of Taxes	\$ 1,249,463	\$ 872,040	\$ 1,212,386	\$ -	\$ 865,437	\$ 292,774	\$ 1,158,211	\$ (54,175)	-4.5%
	Sales Tax	4,098,381	1,034,566	3,400,000	-	1,159,279	2,240,721	\$ 3,400,000	-	0.0%
1.5	Continuing Education	11,005	2,300	110,000	14,024	52,144	57,856	110,000	-	0.0%
1.9	Admissions (individuals)	-	-	12,000	-	4,075	2,925	7,000	(5,000)	-41.7%
	Transportation-BOCES/Other	16,706	198	13,000	-	5,544	7,456	13,000	-	0.0%
1.9	Interest & Investments	11,575	9,536	25,000	318	1,720	11,280	13,000	(12,000)	-48.0%
	Rental-BOCES	552,776	119,919	488,503	-	123,774	384,052	507,826	19,323	4.0%
	Rental-Other	1,800	1,500	40,000	150	13,523	26,477	40,000	-	0.0%
1.6	Insurance Recoveries-Other and Minor Sales	179,869	99,962	151,800	15,750	119,404	32,396	151,800	-	0.0%
1.7	Refund of Prior Years-BOCES	644,603	644,603	550,000	609,087	609,087	-	609,087	59,087	10.7%
1.8	Refund of Prior Years-Other	375,585	138,936	65,000	143,173	150,258	-	150,258	85,258	131.2%
	Gifts & Donations	1,521	141	2,500	-	135	2,365	2,500	-	0.0%
	Miscellaneous	90,182	2,609	60,000	2,192	23,479	36,521	60,000	-	0.0%
	Interfund transfers	-	-	-	-	-	-	-	-	#N/A
	TOTAL OTHER REVENUE	\$7,233,467	\$ 2,926,310	\$ 6,130,189	\$ 784,694	\$ 3,127,857	\$ 3,094,825	\$ 6,222,682	\$ 92,493	1.5%
	PERCENT					50%	50%	100%		
	Federal: Cares Act	590,571	-	\$ -	-	-	-	-	-	#N/A
1.2	Federal: Medicaid	164,719	46,709	115,000	13,650	55,020	59,980	115,000	-	0.0%
	TOTAL FEDERAL REVENUE	\$ 755,290	\$ 46,709	\$ 115,000	\$ 13,650	\$ 55,020	\$ 59,980	\$ 115,000	\$ -	0.0%
	PERCENT					48%	52%	100%		
	TOTAL REVENUES	\$ 84,002,710	\$ 51,976,020	\$ 85,995,594	\$ 6,065,362	\$53,949,406	\$31,726,107	\$85,678,009	(\$317,585)	-0.4%
	Add: Appropriated Fund Balance			\$ -						
	Add: Appropriated Use of Reserves			1,439,291						
	TOTAL APPROVED BUDGET			\$ 87,434,885						

**Spencerport CSD  
2021-22  
Appropriations Status Report**

PERIOD ENDING : 01/31/22

EXHIBIT	Function	2020-2021 Budget plus Enc	2020-21 Expended	2020-2021 YTD Expended	2021-22 Budget	Budget Transactions	Adjusted Budget	Current YTD Expended	Encumbered	Unencumbered	Estimated Expenditures	Estimated Balance
	Board of Education	\$ 31,204	\$ 27,807	\$ 9,363	\$ 25,318	\$ -	\$ 25,318	\$ 9,195	\$ 7,166	\$ 8,957	\$ 8,957	\$ -
	Central Administration	269,197	267,057	154,852	287,263	635	287,898	146,449	101,892	39,557	39,557	-
	Finance	781,254	752,914	444,421	798,967	11,465	810,432	464,661	298,785	46,986	46,986	-
	Staff	595,700	573,870	338,933	565,502	20,890	586,392	324,462	241,297	20,633	20,633	-
	Central Services	5,390,057	4,793,335	2,720,940	4,967,411	102,470	5,069,881	2,402,629	1,854,348	812,904	812,904	-
	Special Items	1,394,920	1,387,915	950,915	1,498,385	5,823	1,504,208	1,040,192	460,504	3,512	3,512	-
	TOTAL GENERAL SUPPPORT	\$ 8,462,331	\$ 7,802,899	\$ 4,619,425	\$ 8,142,846	\$ 141,282	\$ 8,284,128	\$ 4,387,587	\$ 2,963,992	\$ 932,549	\$ 932,549	\$ -
	Curriculum & Development	\$ 236,319	\$ 231,705	\$ 133,799	\$ 244,036	\$ -	\$ 244,036	\$ 139,097	\$ 96,422	\$ 8,517	\$ 8,517	\$ -
	Supervision	2,074,515	2,047,996	1,169,894	2,071,051	71,164	2,142,215	1,210,353	878,585	53,277	53,277	-
	Research, Planning & Eval	427,671	421,881	255,628	452,559	-	452,559	259,469	178,915	14,175	14,175	-
	In-service Training	665,797	531,208	302,663	546,843	-	546,843	301,000	153,803	92,040	92,040	-
	Teaching- Regular	22,582,083	21,810,430	9,654,359	23,061,774	210,623	23,272,397	9,804,612	11,544,724	1,923,061	1,923,061	-
	Students with Disabilities	9,703,097	9,426,368	4,624,973	9,299,161	84,719	9,383,880	4,271,383	4,766,176	346,321	346,321	-
	Occupational Education	791,049	791,049	461,445	837,683	-	837,683	488,648	349,035	-	-	-
	Continuing Education	127,952	85,997	46,135	172,658	-	172,658	70,171	27,840	74,647	74,647	-
	Library	584,127	570,696	258,783	593,189	(39,120)	554,069	257,686	253,634	42,749	42,749	-
	Computer Assisted Instruction	1,727,999	1,671,989	1,041,540	1,768,489	(39,821)	1,728,668	1,044,004	549,733	134,932	134,932	-
	Attendance	106,197	102,165	58,006	110,599	5,165	115,764	65,201	36,490	14,073	14,073	-
	Guidance Services	1,163,478	1,141,396	534,675	1,183,990	29,550	1,213,540	542,691	640,513	30,337	30,337	-
	Health Services	1,347,581	1,270,888	628,391	1,417,120	(21,156)	1,395,964	536,184	771,592	88,188	88,188	-
	Psychological Services	606,444	574,947	279,411	643,052	-	643,052	249,501	314,661	78,890	78,890	-
	CoCurricular	113,447	68,696	637	113,569	-	113,569	-	87,788	25,781	25,781	-
	Interscholastic Athletics	929,301	788,209	234,062	935,152	23,545	958,697	481,410	211,975	265,311	265,311	-
	TOTAL INSTRUCTION	\$ 43,187,055	\$ 41,535,621	\$ 19,684,399	\$ 43,450,925	\$ 324,670	\$ 43,775,595	\$ 19,721,411	\$ 20,861,883	\$ 3,192,301	\$ 3,192,301	\$ -
	TRANSPORTATION	\$ 3,844,472	\$ 3,291,938	\$ 2,048,618	\$ 4,114,275	\$ 48,270	\$ 4,162,545	\$ 2,490,736	\$ 1,296,003	\$ 375,805	\$ 375,805	\$ -
	EMPLOYEE BENEFITS	\$ 22,734,155	\$ 21,847,803	\$ 14,173,153	\$ 23,869,508	\$ (24,178)	\$ 23,845,330	\$ 12,264,706	\$ 9,517,307	\$ 2,063,317	\$ 2,063,317	\$ -
	INTERFUND TRANSFERS	\$ 140,325	\$ 132,650	\$ -	\$ 104,000	\$ -	\$ 104,000	\$ -	\$ -	\$ 104,000	\$ 104,000	\$ -
	Building Bonds/BANS	\$ 6,777,106	\$ 6,858,605	\$ 568,978	\$ 7,753,331	\$ -	\$ 7,753,331	\$ 541,469	\$ 7,208,978	\$ 2,884	\$ 2,884	\$ -
	Bond Anticipation Notes	81,500	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	\$ 6,858,606	\$ 6,858,605	\$ 568,978	\$ 7,753,331	\$ -	\$ 7,753,331	\$ 541,469	\$ 7,208,978	\$ 2,884	\$ 2,884	\$ -
	TOTAL BUDGET	\$ 85,226,943	\$ 81,469,516	\$ 41,094,572	\$ 87,434,885	\$ 490,044	\$ 87,924,929	\$ 39,405,910	\$ 41,848,163	\$ 6,670,856	\$ 6,670,856	\$ -
											PERCENT CHANGE	0.0%



# SPENCERPORT CENTRAL SCHOOL DISTRICT

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## *Child Nutrition Department*

71 Lyell Avenue - Spencerport, NY 14559

GARY E. MINER

*Director of Food Services*

Phone: (585) 349-5191

Fax: (585) 349-5033

**DATE:** February 10, 2022

**TO:** Board of Education  
Ms. Kristin Swann, Superintendent  
Rick Wood, Assistant Superintendent of Business

**FROM:** Gary Miner, Director of Food Services

**CC:** Nicole Poh, Treasurer

**RE:** Financial Report for School Lunch for the period ended 1/31/2022

1. REVENUES

- 1.1 The variance in sales from prior year to current year is primarily due to reintroduction of a la carte items and the five day in person learning schedule. Please note the extension of free meals is through June 30, 2022 for COVID-19 relief.
- 1.2 Please note that both the 2022 and 2021 values include payments through November.
- 1.3 Please note the 2022 payment is through November 2021 whereas the 2021 value include payments through December 2020.

2. EXPENSES

- 2.1 Salaries year-to-date as of January 2022 are higher as compared to year-to-date as of January 2021 due to the full 5 day per week in person schedule and negotiated salary increases.
- 2.2 Installation of a new garbage disposal in the amount of \$2,753 at Cosgrove occurred in October 2021.
- 2.3 Contractual, Food purchase, and Material and supplies expenses are higher in the current year due to the timing of when payments are made to vendors. In addition, food costs are continuing to increase.

3. FUND BALANCE

- 3.1 A more detailed estimate of fund balance will be provided in March or April.

*Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.*

**Spencerport CSD**

**2020-21**

**Financial Report**

PERIOD ENDING:

01/31/22

EXHIBIT	REVENUE CATEGORY	PRIOR YEAR REVENUE	PRIOR YEAR YTD REVENUE	INITIAL BUDGET	CURRENT MONTH RECEIVED	CURRENT YEAR YTD REVENUE
1.1	Sales	\$ 37,743	\$ 17,251	\$ 574,299	\$ 10,573	\$ 52,556
	Interest Earnings	12	7	50	2	10
	Miscellaneous	596	434	2,014	77	1,122
1.2	State sources	36,247	9,595	28,000	-	13,171
1.3	Federal sources	1,044,457	313,404	710,000	-	622,462
	Interfund Transfers	57,477	-	89,968	-	-
	<b>TOTAL REVENUES</b>	<b>\$ 1,176,532</b>	<b>\$ 340,691</b>	<b>\$ 1,404,331</b>	<b>\$ 10,651</b>	<b>\$ 689,320</b>
	<b>TOTAL APPROVED BUDGET</b>			<b>\$ 1,404,331</b>		
	<b>APPROPRIATED FUND BALANCE</b>			<b>\$ -</b>		
	<b>TOTAL ADJUSTED BUDGET</b>			<b>\$ 1,404,331</b>		

EXHIBIT	Function	PRIOR YEAR EXPENDED	PRIOR YEAR YTD EXPENDED	INITIAL BUDGET	CURRENT MONTH EXPENDED	CURRENT YEAR YTD EXPENDED
2.1	Salaries	\$ 479,082	\$ 234,266	\$ 573,911	\$ 51,578	\$ 296,770
2.2	Equipment	-	-	3,500	-	2,753
2.3	Contractual	10,479	6,860	27,865	-	9,615
2.3	Food Purchases	386,822	121,329	504,075	27,020	308,126
2.3	Materials & Supplies	26,300	13,122	28,215	2,893	22,804
	Employee Benefits	244,952	136,003	266,765	24,131	149,323
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,147,635</b>	<b>\$ 511,580</b>	<b>\$ 1,404,331</b>	<b>\$ 105,622</b>	<b>\$ 789,391</b>

	<b>EXCESS (DEFICIENCY) OF</b>
3.1	<b>REVENUES OVER EXPENDITURES</b>

<b>\$ (170,889)</b>
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<b>\$ (100,071)</b>
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