

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: April 20, 2022

Re: Financial Report for the period ended 3/31/22

1. REVENUES STATUS REPORT

- 1.1 The District received the March general aid payment of \$27,700, the general spring advance payment of \$3,314,588, and the end of the State fiscal year payment of 5,237,301.
- 1.2 The District received the March excess cost aid payment of \$2,475,307. In addition, the District received \$12,743 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. In addition, \$172,354 was received for the commercial gaming grant.
- 1.4 The District received the 1st installment payment of 2021-22 BOCES aid of \$488,529.
- 1.5 Instructional material aids were received for Textbook, Computer Hardware/Technology, Computer Software and Library & AV aids.
- 1.6 \$2,496 was received for Charter School Supplemental Aid and \$27,935 was received for 2020-21 nonresidential homeless aid. In addition, \$13,783 was received for 80% of 2019-20 transportation costs for two students for summer school.
- 1.7 The District billed Monroe 2-Orleans BOCES \$55,897 and \$260,300 for the final installments of the BOCES leases for the rental of the Therapeutic Day program and Instructional Services, respectively.
- 1.8 The primary components of the approximate \$7,105 received during the month in Insurance Recoveries – Other and Minor Sales includes \$6,050 in fuel billings to the Town of Ogden and \$1,055 from laptop insurance and copay fees.
- 1.9 The District received a \$3,000 gift from Section V – Buffalo Bills to be used for the pilot flag football program.
- 1.10 The District received approx. \$17,693 in Monroe #2 – Orleans BOCES Worker's Comp. wage reimbursements.
 - The District received \$68,289,441 or 79.41% of total revenues as of March 2022 as compared to \$66,239,442 or 82.19% of total revenues for March 2021.

2. APPROPRIATIONS STATUS REPORT

- Salary adjustments for paraprofessionals, transportation, clerical, mechanics, and teaching assistants have already been made. The majority of teacher and facilities adjustments will be made on the March 15 payroll. All salary adjustments are expected to be complete by the April 15 payroll.
- Estimated balances for some areas were updated to reflect savings in supplies and some payroll codes due to mid-year retirements and adjustments to federal stimulus funding.
- The variance between the Current Year Expended and the Prior Year YTD Expended columns in certain categories is due to carry-over encumbrances. Encumbrances are commitments the District has entered into 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 \$52,811,711 or 60.06% of the adjusted budget for March 2022 as compared to \$52,412,011 or 61.50% of the adjusted budget for March 2021.

3. FUND BALANCE SUMMARY

- A very preliminary estimate of fund balance is now included. This estimate reflects a slight deficit balance with expenditures exceeding revenues.

Spencerport CSD
2021-22
Revenue Status Report

		2020-2021	2020-2021	2021-22	RECEIVED		ESTIMATE	PERIOD ENDING:		03/31/22
EXHIBIT	REVENUE CATEGORY	REVENUE	YTD REVENUE	BUDGET	MONTH	YEAR TO DATE	TO RECEIVE	ESTIMATED	BUDGET	PERCENT
	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%
	STAR	5,131,876	5,131,876	4,902,154	-	4,901,732	0	4,901,732	(422)	0.0%
	TOTAL PROPERTY TAXES	\$39,224,120	\$ 37,889,183	\$ 40,233,431	\$ -	\$ 39,231,084	\$ 993,546	\$ 40,224,630	\$ (8,801)	0.0%
	PERCENT					98%	2%	100%		
1.1	State Aid: Basic	\$ 21,044,645	\$ 11,858,058	24,618,176	\$ 8,579,589	\$ 12,876,191	\$ 11,289,302	\$ 24,165,493	\$ (452,683)	-1.8%
1.2	State Aid: Excess Cost	6,002,639	3,975,233	5,847,406	2,488,050	3,926,050	2,324,616	6,250,666	403,260	6.9%
1.3	State Aid: Lottery	6,271,743	6,271,743	5,846,080	319,335	6,018,434	-	6,018,434	172,354	2.9%
1.4	State Aid: BOCES	3,065,640	928,035	2,847,364	488,529	693,183	2,223,992	2,917,175	69,811	2.5%
1.5	State Aid: Textbook	219,312	219,312	215,409	159,896	215,351	-	215,351	(58)	0.0%
1.5	State Aid: Computer Hardware/Technology	68,009	68,009	66,536	66,518	66,518	-	66,518	(18)	0.0%
1.5	State Aid: Computer Software	54,887	54,887	53,628	53,614	53,614	-	53,614	(14)	0.0%
1.5	State Aid: Library & A/V Aid	22,900	22,900	22,375	22,368	22,368	-	22,368	(7)	0.0%
1.6	State Aid: Other	40,059	40,059	-	44,214	50,038	-	8,320	8,320	#N/A
	TOTAL STATE AID	\$36,789,834	\$ 23,438,236	\$ 39,516,974	\$ 12,222,113	\$ 23,921,747	\$ 15,837,910	\$ 39,717,939	\$ 200,965	0.5%
	PERCENT					60%	40%	100%		
	In Lieu of Taxes	\$ 1,249,463	\$ 1,249,463	\$ 1,212,386	\$ -	\$ 1,136,749	\$ 21,462	\$ 1,158,211	\$ (54,175)	-4.5%
	Sales Tax	4,098,381	2,011,036	3,400,000	-	2,299,860	1,800,140	\$ 4,100,000	700,000	20.6%
	Continuing Education	11,005	3,980	110,000	8,184	68,415	41,585	110,000	-	0.0%
	Admissions (individuals)	-	-	12,000	-	4,239	1,161	5,400	(6,600)	-55.0%
	Transportation-BOCES/Other	16,706	198	13,000	125	5,668	3,332	9,000	(4,000)	-30.8%
	Interest & Investments	11,575	10,835	25,000	281	2,260	2,740	5,000	(20,000)	-80.0%
1.7	Rental-BOCES	552,776	552,776	488,503	316,197	514,932	-	514,932	26,429	5.4%
	Rental-Other	1,800	1,800	40,000	-	13,523	26,477	40,000	-	0.0%
1.8	Insurance Recoveries-Other and Minor Sales	179,869	114,419	151,800	7,105	134,053	17,747	151,800	-	0.0%
	Refund of Prior Years-BOCES	644,603	644,603	550,000	-	609,087	-	609,087	59,087	10.7%
	Refund of Prior Years-Other	375,585	211,299	65,000	-	198,026	-	198,026	133,026	204.7%
1.9	Gifts & Donations	1,521	1,184	2,500	3,000	3,168	-	3,168	668	26.7%
1.10	Miscellaneous	90,182	27,693	60,000	18,422	61,660	-	61,660	1,660	2.8%
	Interfund transfers	-	-	-	-	-	-	-	-	#N/A
	TOTAL OTHER REVENUE	\$7,233,467	\$ 4,829,285	\$ 6,130,189	\$ 353,314	\$ 5,051,640	\$ 1,914,644	\$ 6,966,284	\$ 836,095	13.6%
	PERCENT					73%	27%	100%		
	Federal: Cares Act	590,571	-	\$ -	-	-	-	-	-	#N/A
1.2	Federal: Medicaid	164,719	82,738	115,000	12,743	84,970	30,030	115,000	-	0.0%
	TOTAL FEDERAL REVENUE	\$ 755,290	\$ 82,738	\$ 115,000	\$ 12,743	\$ 84,970	\$ 30,030	\$ 115,000	\$ -	0.0%
	PERCENT					74%	26%	100%		
	TOTAL REVENUES	\$ 84,002,710	\$ 66,239,442	\$ 85,995,594	\$ 12,588,170	\$68,289,441	\$18,776,130	\$87,023,853	\$1,028,259	1.2%
	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 : 03/31/22

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	\$ 12,195	\$ 25,318	\$ -	\$ 25,318	\$ 11,814	\$ 6,401	\$ 7,103	\$ 3,360	\$ 3,743
	Central Administration	269,197	267,057	197,264	287,263	(30,791)	256,472	187,529	62,261	6,682	5,467	1,215
	Finance	781,254	752,914	560,286	798,967	11,465	810,432	588,610	202,213	19,609	15,617	3,992
	Staff	595,700	573,870	436,588	565,502	26,690	592,192	411,193	165,879	15,120	15,120	-
	Central Services	5,390,057	4,793,335	3,475,842	4,967,411	102,469	5,069,880	3,235,941	1,235,728	598,211	494,111	104,100
	Special Items	1,394,920	1,387,915	1,150,444	1,498,385	(2)	1,498,383	1,251,159	245,439	1,785	1,201	584
	TOTAL GENERAL SUPPORT	\$ 8,462,331	\$ 7,802,899	\$ 5,832,619	\$ 8,142,846	\$ 109,831	\$ 8,252,677	\$ 5,686,247	\$ 1,917,920	\$ 648,510	\$ 534,876	\$ 113,634
	Curriculum & Development	\$ 236,319	\$ 231,705	\$ 171,260	\$ 244,036	\$ -	\$ 244,036	\$ 177,804	\$ 57,853	\$ 8,379	\$ 7,529	\$ 850
	Supervision	2,074,515	2,047,996	1,511,098	2,071,051	97,654	2,168,705	1,627,912	460,348	80,445	63,845	16,600
	Research, Planning & Eval	427,671	421,881	312,684	452,559	-	452,559	318,422	120,051	14,086	11,586	2,500
	In-service Training	665,797	531,208	368,553	546,843	-	546,843	357,136	97,535	92,172	79,172	13,000
	Teaching- Regular	22,582,083	21,810,430	13,268,399	23,061,774	116,438	23,178,212	13,779,863	8,366,665	1,031,684	571,684	460,000
	Students with Disabilities	9,703,097	9,426,368	6,318,808	9,299,161	153,012	9,452,173	5,869,725	3,313,852	268,596	233,596	35,000
	Occupational Education	791,049	791,049	593,287	837,683	-	837,683	628,262	209,421	-	-	-
	Continuing Education	127,952	85,997	61,077	172,658	-	172,658	90,341	24,373	57,944	22,944	35,000
	Library	584,127	570,696	367,888	593,189	(41,317)	551,872	360,023	180,711	11,138	7,648	3,490
	Computer Assisted Instruction	1,727,999	1,671,989	1,136,330	1,768,489	(41,106)	1,727,383	1,250,811	415,132	61,439	58,439	3,000
	Attendance	106,197	102,165	74,411	110,599	(4,374)	106,225	85,185	28,263	(7,223)	(7,223)	-
	Guidance Services	1,163,478	1,141,396	725,352	1,183,990	50,084	1,234,074	758,022	466,434	9,617	9,617	-
	Health Services	1,347,581	1,270,888	747,885	1,417,120	(4,524)	1,412,596	790,386	569,097	53,113	45,913	7,200
	Psychological Services	606,444	574,947	350,908	643,052	6,684	649,736	352,053	210,695	86,988	21,188	65,800
	CoCurricular	113,447	68,696	637	113,569	-	113,569	656	87,671	25,243	25,243	-
	Interscholastic Athletics	929,301	788,209	439,346	935,152	23,545	958,697	579,283	279,823	99,592	66,162	33,430
	TOTAL INSTRUCTION	\$ 43,187,055	\$ 41,535,621	\$ 26,447,923	\$ 43,450,925	\$ 356,095	\$ 43,807,020	\$ 27,025,885	\$ 14,887,923	\$ 1,893,212	\$ 1,217,342	\$ 675,870
	TRANSPORTATION	\$ 3,844,472	\$ 3,291,938	\$ 2,484,495	\$ 4,114,275	\$ 48,295	\$ 4,162,570	\$ 3,155,179	\$ 788,885	\$ 218,506	\$ 218,506	\$ -
	EMPLOYEE BENEFITS	\$ 22,734,155	\$ 21,847,803	\$ 17,077,996	\$ 23,869,508	\$ (23,866)	\$ 23,845,642	\$ 16,402,996	\$ 5,555,209	\$ 1,887,437	\$ 1,671,422	\$ 216,015
	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	\$ (311)	\$ 7,753,020	\$ 541,469	\$ 7,208,978	\$ 2,573	\$ -	\$ 2,573
	Bond Anticipation Notes	81,500	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	\$ 6,858,606	\$ 6,858,605	\$ 568,978	\$ 7,753,331	\$ (311)	\$ 7,753,020	\$ 541,469	\$ 7,208,978	\$ 2,573	\$ -	\$ 2,573
	TOTAL BUDGET	\$ 85,226,943	\$ 81,469,516	\$ 52,412,011	\$ 87,434,885	\$ 490,044	\$ 87,924,929	\$ 52,811,777	\$ 30,358,915	\$ 4,754,238	\$ 3,746,146	\$ 1,008,092
											PERCENT CHANGE	1.1%



SPENCERPORT CENTRAL SCHOOL DISTRICT

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: April 20, 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 3/31/2022

The March 2022 report reflects a budget amendment in the amount of \$273,611. This is to reflect the increase in anticipated expenses due to the impact of the pandemic and is reflected in the budget codes of salaries, equipment and food purchases. A corresponding amendment was made to federal revenue and interfund transfers.

1. REVENUES

1.1 The variance in sales from prior year to current year is primarily due to the addition 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 February.

1.3 Please note the 2022 payments are through February whereas the 2021 values include payments through January.

2. EXPENSES

2.1 Salaries year-to-date as of March 2022 are higher as compared to year-to-date as of March 2021 due to the full 5 day per week in person schedule and negotiated salary increases and changes to the contract (salary adjustments).

2.2 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 for the April report.

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

2021-22

Financial Report

PERIOD ENDING:

03/31/22

EXHIBIT	REVENUE CATEGORY	PRIOR YEAR REVENUE	PRIOR YEAR YTD REVENUE	INITIAL BUDGET	Budget Transactions	Adjusted Budget	CURRENT MONTH RECEIVED	CURRENT YEAR YTD REVENUE
1.1	Sales	\$ 37,743	\$ 19,636	\$ 138,021	\$ -	\$ 138,021	\$ 12,083	\$ 72,539
	Interest Earnings	12	8	15	-	15	2	13
	Miscellaneous	596	434	2,014	-	2,014	70	1,192
1.2	State sources	36,247	9,595	30,000	-	30,000	7,193	23,839
1.2	Federal sources	1,044,457	313,404	896,804	623,611	1,520,415	160,758	1,168,075
	Federal grant	-	-	-	-	-	-	3,606
	Interfund Transfers	57,477	-	350,000	(350,000)	-	-	-
	TOTAL REVENUES	\$ 1,176,532	\$ 343,077	\$ 1,416,854	\$ 273,611	\$ 1,690,465	\$ 180,106	\$ 1,269,264
	TOTAL APPROVED BUDGET			\$ 1,416,854				
	APPROPRIATED FUND BALANCE			\$ -				
	TOTAL ADJUSTED BUDGET			\$ 1,416,854				

EXHIBIT	Function	PRIOR YEAR EXPENDED	PRIOR YEAR YTD EXPENDED	INITIAL BUDGET	Budget Transactions	Adjusted Budget	CURRENT MONTH EXPENDED	CURRENT YEAR YTD EXPENDED
2.1	Salaries	\$ 479,082	\$ 280,131	\$ 587,698	\$ 14,226	\$ 601,924	\$ 67,666	\$ 431,022
2.2	Equipment	-	-	3,500	25,138	28,638	-	2,753
2.3	Contractual	10,479	7,180	27,865	-	27,865	1,327	12,805
2.3	Food Purchases	386,822	121,329	501,575	246,556	748,131	40,996	436,615
2.3	Materials & Supplies	26,300	13,152	28,515	-	28,515	2,927	25,827
	Employee Benefits	244,952	157,424	267,701	-	267,701	16,317	192,543
	TOTAL EXPENDITURES	\$ 1,147,635	\$ 579,217	\$ 1,416,854	\$ 285,920	\$ 1,702,774	\$ 129,233	\$ 1,101,565

	EXCESS (DEFICIENCY) OF
3.1	REVENUES OVER EXPENDITURES

\$ (236,139)

\$ 167,699

**SPENCERPORT CENTRAL SCHOOL DISTRICT
2021-2022**

Assistant Treasurer's Monthly Report for the period: 03/01/22 - 03/31/22	JPMC Consolidated	JPMC Money Market	JPMC Risk Retention	JPMC Special Awards	JPMC School Lunch-Sav	JPMC Capital-Chk	M&T General - Chk	M&T General - Sav	M&T Capital - Sav
Beginning of Month Balance/Books	\$1,003,946.40	\$98,143.11	\$423.38	\$23,312.44	\$209,310.60	\$17,633.32	\$0.00	\$31,550,683.83	\$0.37
+ Cash Receipts	\$16,993,952.31	\$6,000,002.44	\$0.00	\$0.20	\$12,219.52	\$6.58	\$3,000,000.00	\$249.06	\$0.00
= Total	\$17,997,898.71	\$6,098,145.55	\$423.38	\$23,312.64	\$221,530.12	\$17,639.90	\$3,000,000.00	\$31,550,932.89	\$0.37
- Checks & Debit Charges	\$13,061,008.80	\$0.00	\$0.00	\$0.00	\$0.00	\$19,200.47	\$3,000,000.00	\$3,000,000.00	\$0.00
= Book balance end of month	\$4,936,889.91	\$6,098,145.55	\$423.38	\$23,312.64	\$221,530.12	(\$1,560.57)	\$0.00	\$28,550,932.89	\$0.37
Reconciliation:									
Bank Balance End of Month	\$5,009,783.15	\$6,098,145.55	\$423.38	\$23,312.64	\$221,261.21	\$198,496.83	\$0.00	\$28,550,932.89	\$0.37
- Outstanding Checks	\$72,893.24	\$0.00	\$0.00	\$0.00	\$0.00	\$200,057.40	\$0.00	\$0.00	\$0.00
= Total	\$4,936,889.91	\$6,098,145.55	\$423.38	\$23,312.64	\$221,261.21	(\$1,560.57)	\$0.00	\$28,550,932.89	\$0.37
+ Deposit in transit	\$0.00	\$0.00	\$0.00	\$0.00	\$268.91	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$4,936,889.91	\$6,098,145.55	\$423.38	\$23,312.64	\$221,530.12	(\$1,560.57)	\$0.00	\$28,550,932.89	\$0.37
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)

This is to certify that the above book balance is in agreement with the bank statement, as reconciled, and the reconciliation have been reviewed.

Nicole Por
District Treasurer

4/20/2022
Date

Rachel Wood
Assistant District Treasurer

4/20/22
Date

**SPENCERPORT CENTRAL SCHOOL DISTRICT
2021-2022**

Assistant Treasurer's Monthly Report for the period: 02/01/22 - 02/28/22	JPMC Consolidated	JPMC Money Market	JPMC Risk Retention	JPMC Special Awards	JPMC School Lunch-Sav	JPMC Capital-Chk	M&T General - Chk	M&T General - Sav	M&T Capital - Sav
Beginning of Month Balance/Books	\$1,914,393.51	\$2,098,129.95	\$423.38	\$23,312.26	\$200,875.47	\$30,482.30	\$1,447,250.52	\$31,550,441.80	\$0.37
+ Cash Receipts	\$5,592,584.95	\$13.16	\$0.00	\$0.18	\$8,435.13	\$10.27	\$0.00	\$242.03	\$0.00
= Total	\$7,506,978.46	\$2,098,143.11	\$423.38	\$23,312.44	\$209,310.60	\$30,492.57	\$1,447,250.52	\$31,550,683.83	\$0.37
- Checks & Debit Charges	\$6,503,032.06	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$12,859.25	\$1,447,250.52	\$0.00	\$0.00
= Book balance end of month	\$1,003,946.40	\$98,143.11	\$423.38	\$23,312.44	\$209,310.60	\$17,633.32	\$0.00	\$31,550,683.83	\$0.37
Reconciliation:									
Bank Balance End of Month	\$1,187,339.89	\$98,143.11	\$423.38	\$23,312.44	\$208,766.22	\$441,222.00	\$0.00	\$31,550,683.83	\$0.37
- Outstanding Checks	\$183,393.49	\$0.00	\$0.00	\$0.00	\$0.00	\$423,588.68	\$0.00	\$0.00	\$0.00
= Total	\$1,003,946.40	\$98,143.11	\$423.38	\$23,312.44	\$208,766.22	\$17,633.32	\$0.00	\$31,550,683.83	\$0.37
+ Deposit in transit	\$0.00	\$0.00	\$0.00	\$0.00	\$544.38	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$1,003,946.40	\$98,143.11	\$423.38	\$23,312.44	\$209,310.60	\$17,633.32	\$0.00	\$31,550,683.83	\$0.37
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)

This is to certify that the above book balance is in agreement with the bank statement, as reconciled, and the reconciliation have been reviewed.

Nicole Per
District Treasurer

4/20/2022
Date

R. Wood
Assistant District Treasurer

4/20/22
Date

**SPENCERPORT CENTRAL SCHOOL DISTRICT
2021-2022**

Assistant Treasurer's Monthly Report for the period: 01/01/22 - 01/31/22	JPMC Consolidated	JPMC Money Market	JPMC Risk Retention	JPMC Special Awards	JPMC School Lunch-Sav	JPMC Capital-Chk	M&T General - Chk	M&T General - Sav	M&T Capital - Sav
Beginning of Month Balance/Books	\$1,603,229.39	\$2,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$14,645.10	\$1,447,250.52	\$31,550,173.84	\$118,836.75
+ Cash Receipts	\$6,449,484.04	\$18.02	\$0.00	\$0.20	\$10,651.31	\$218,846.44	\$0.00	\$267.96	\$0.37
= Total	\$8,052,713.43	\$2,198,129.95	\$423.38	\$24,062.26	\$200,875.47	\$233,491.54	\$1,447,250.52	\$31,550,441.80	\$118,837.12
- Checks & Debit Charges	\$6,138,319.92	\$100,000.00	\$0.00	\$750.00	\$0.00	\$203,009.24	\$0.00	\$0.00	\$118,836.75
= Book balance end of month	\$1,914,393.51	\$2,098,129.95	\$423.38	\$23,312.26	\$200,875.47	\$30,482.30	\$1,447,250.52	\$31,550,441.80	\$0.37
Reconciliation:									
Bank Balance End of Month	\$1,976,599.45	\$2,098,129.95	\$423.38	\$23,312.26	\$200,195.02	\$454,070.98	\$1,447,250.52	\$31,550,441.80	\$0.37
- Outstanding Checks	\$84,087.24	\$0.00	\$0.00	\$0.00	\$0.00	\$423,588.68	\$0.00	\$0.00	\$0.00
= Total	\$1,892,512.21	\$2,098,129.95	\$423.38	\$23,312.26	\$200,195.02	\$30,482.30	\$1,447,250.52	\$31,550,441.80	\$0.37
+ Deposit in transit	\$21,881.30	\$0.00	\$0.00	\$0.00	\$680.45	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$1,914,393.51	\$2,098,129.95	\$423.38	\$23,312.26	\$200,875.47	\$30,482.30	\$1,447,250.52	\$31,550,441.80	\$0.37
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)

This is to certify that the above book balance is in agreement with the bank statement, as reconciled, and the reconciliation have been reviewed.

Nicole Por
District Treasurer

4/20/2022
Date

R. Wood
Assistant District Treasurer

4/20/22
Date

**SPENCERPORT CENTRAL SCHOOL DISTRICT
2021-2022**

Assistant Treasurer's Monthly Report for the period: 12/01/21 - 12/31/21	JPMC Consolidated	JPMC Money Market	JPMC Risk Retention	JPMC Special Awards	JPMC School Lunch-Sav	JPMC Capital-Chk	M&T General - Chk	M&T General - Sav	M&T Capital - Sav
Beginning of Month Balance/Books	\$3,478,690.64	\$5,198,086.24	\$423.38	\$24,061.86	\$179,487.57	\$362,795.77	\$1,447,250.52	\$31,549,905.89	\$118,834.73
+ Cash Receipts	\$6,687,154.52	\$25.69	\$0.00	\$0.20	\$10,736.59	\$7.46	\$0.00	\$267.95	\$2.02
= Total	\$10,165,845.16	\$5,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$362,803.23	\$1,447,250.52	\$31,550,173.84	\$118,836.75
- Checks & Debit Charges	\$8,562,615.77	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$348,158.13	\$0.00	\$0.00	\$0.00
= Book balance end of month	\$1,603,229.39	\$2,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$14,645.10	\$1,447,250.52	\$31,550,173.84	\$118,836.75
Reconciliation:									
Bank Balance End of Month	\$1,897,353.54	\$2,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$241,325.45	\$1,447,250.52	\$31,550,173.84	\$118,836.75
- Outstanding Checks	\$294,124.15	\$0.00	\$0.00	\$0.00	\$0.00	\$226,680.35	\$0.00	\$0.00	\$0.00
= Total	\$1,603,229.39	\$2,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$14,645.10	\$1,447,250.52	\$31,550,173.84	\$118,836.75
+ Deposit in transit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$1,603,229.39	\$2,198,111.93	\$423.38	\$24,062.06	\$190,224.16	\$14,645.10	\$1,447,250.52	\$31,550,173.84	\$118,836.75
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

This is to certify that the above book balance is in agreement with the bank statement, as reconciled, and the reconciliation have been reviewed.

Nicole Poh
District Treasurer

4/20/2022
Date

R. Wood
Assistant District Treasurer

4/20/22
Date

SPENCERPORT CENTRAL SCHOOL DISTRICT
2021-2022 - Corrected

Assistant Treasurer's Monthly Report for the period: 11/01/21 - 11/30/21	JPMC Consolidated	JPMC Money Market	JPMC Risk Retention	JPMC Special Awards	JPMC School Lunch-Sav	JPMC Capital-Chk	M&T General - Chk	M&T General - Sav	M&T Capital - Sav
Beginning of Month Balance/Books	\$5,236,138.99	\$6,698,032.80	\$423.38	\$24,061.67	\$168,942.34	\$573,303.81	\$0.00	\$31,549,646.58	\$118,833.14
+ Cash Receipts	\$4,755,619.07	\$53.44	\$0.00	\$0.19	\$10,545.23	\$11.75	\$1,447,250.52	\$259.31	\$1.59
= Total	\$9,991,758.06	\$6,698,086.24	\$423.38	\$24,061.86	\$179,487.57	\$573,315.56	\$1,447,250.52	\$31,549,905.89	\$118,834.73
- Checks & Debit Charges	\$6,513,067.42	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$210,519.79	\$0.00	\$0.00	\$0.00
= Book balance end of month	\$3,478,690.64	\$5,198,086.24	\$423.38	\$24,061.86	\$179,487.57	\$362,795.77	\$1,447,250.52	\$31,549,905.89	\$118,834.73
Reconciliation:									
Bank Balance End of Month	\$3,604,390.01	\$5,198,086.24	\$423.38	\$24,061.86	\$179,161.53	\$372,402.36	\$1,447,250.52	\$31,549,905.89	\$118,834.73
- Outstanding Checks	\$125,699.37	\$0.00	\$0.00	\$0.00	\$0.00	\$9,606.59	\$0.00	\$0.00	\$0.00
= Total	\$3,478,690.64	\$5,198,086.24	\$423.38	\$24,061.86	\$179,161.53	\$362,795.77	\$1,447,250.52	\$31,549,905.89	\$118,834.73
+ Deposit in transit	\$0.00	\$0.00	\$0.00	\$0.00	\$326.04	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$3,478,690.64	\$5,198,086.24	\$423.38	\$24,061.86	\$179,487.57	\$362,795.77	\$1,447,250.52	\$31,549,905.89	\$118,834.73
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

This is to certify that the above book balance is in agreement with the bank statement, as reconciled, and the reconciliation have been reviewed.

Nicole Por
District Treasurer

4/20/2022
Date

R. Wood
Assistant District Treasurer

4/20/22
Date