

Spencerport CSD
2022-23 Financial Status Report

To: Board of Education
Kristin Swann, Superintendent

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

Date: April 19, 2023

Re: Financial Report for the period ended 3/31/23

1. REVENUES STATUS REPORT

- 1.1 Final payment for delinquent Real Property taxes of \$2,995,929 was received from Monroe County.
- 1.2 The District received the March general aid payment of \$36,308, the general spring advance payment of \$3,116,919 and the end of the State fiscal year payment of \$4,844,223.
- 1.3 The District received the March excess cost aid payment of \$2,598,127. In addition, the District received \$15,825 of State Excess cost for Medicaid and the same amount for Federal Medicaid.
- 1.4 VLT Lottery aid was received in the amount of \$221,499 as per the State's schedule. In addition, \$168,079 was received for the commercial gaming grant.
- 1.5 The District received the 1st installment payment of the 2022-23 BOCES aid of \$516,378.
- 1.6 Instructional material aids were received for Textbook, Computer Hardware/Technology, Computer Software and Library & AV aids.
- 1.7 \$3,762 was received for the Charter School Supplement basic tuition aid.
- 1.8 In addition to more money on hand (due to State aid payments) to accrue interest, the District's banks have increased our money market rates, including one rate increasing by 1.9%.
- 1.9 The District billed Monroe 2-Orleans BOCES for \$55,897 for the final installment of the BOCES lease for the Therapeutic Day program.
- 2.0 The primary component of the \$6,167 received during the month in Insurance Recoveries – Other and Minor Sales includes \$5,202 in fuel billings to the Town of Ogden.
- 2.1 \$8,323 was received from the Department of Health for Medicaid that was due to the District that related to the cost reporting submissions from the 2019-20 fiscal year.
 - The district received \$71,142,718 or 82.17% of total revenues as of March 2023 as compared to \$68,289,442 or 84.74% of total revenues for March 2022.

2. APPROPRIATIONS STATUS REPORT

- Variances between year-to-date expenses are reflective of different salary adjustments, legal fees, increased utility fees, security services, building repairs, BOCES services, and timing of certain contractual expenses such as buses, non-public health services, auditing services and private duty nurses.
- 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.
- Savings are being reflected across several functional accounts based on a preliminary review of staffing changes.
- The district spent \$54,292,547 or 61.29% of the adjusted budget for March 2023 as compared to \$52,811,777 or 59.69% of the adjusted budget for March 2022.

3. FUND BALANCE SUMMARY

- A detailed estimate of fund balance is provided.

**Spencerport CSD
2022-23
Revenue Status Report**

PERIOD ENDING: 03/31/23

EXHIBIT	REVENUE CATEGORY	2021-2022 REVENUE	2021-2022 YTD REVENUE	2022-23 BUDGET	RECEIVED		ESTIMATE TO RECEIVE	ESTIMATED TOTAL	BUDGET INC/(DEC)	PERCENT CHANGE
					MONTH	YEAR TO DATE				
1.1	Real Property Taxes (exclude STAR)	\$ 35,322,898	\$ 34,329,352	\$ 36,912,485	\$ 2,995,929	\$ 36,910,902	\$ -	\$ 36,910,902	\$ (1,583)	0.0%
	STAR	4,901,732	4,901,732	4,593,031	-	4,593,031	-	4,593,031	-	0.0%
	TOTAL REAL PROPERTY TAXES	\$40,224,630	\$ 39,231,084	\$ 41,505,516	\$ 2,995,929	\$ 41,503,933	\$ -	\$ 41,503,933	\$ (1,583)	0.0%
	PERCENT					100%	0%	100%		
1.2	State Aid: Basic	\$ 23,970,797	\$ 12,876,191	21,232,092	\$ 7,997,450	\$ 11,203,153	\$ 10,571,832	\$ 21,774,985	\$ 542,893	2.6%
1.3	State Aid: Excess Cost	6,172,629	3,926,050	5,952,979	2,613,951	4,132,124	2,063,004	6,195,128	242,149	4.1%
1.4	State Aid: Lottery	6,018,434	6,018,434	7,788,002	389,578	7,788,002	-	7,788,002	-	0.0%
1.5	State Aid: BOCES	2,912,695	693,183	3,075,883	516,378	724,032	2,282,362	3,006,394	(69,489)	-2.3%
1.6	State Aid: Textbook	215,351	215,351	214,636	159,669	214,419	-	214,419	(217)	-0.1%
1.6	State Aid: Computer Hardware/Technology	66,518	66,518	66,213	66,214	66,214	-	66,214	1	0.0%
1.6	State Aid: Computer Software	53,614	53,614	52,924	52,955	52,955	-	52,955	31	0.1%
1.6	State Aid: Library & A/V Aid	22,368	22,368	22,081	20,531	20,531	-	20,531	(1,550)	-7.0%
1.7	State Aid: Other	50,038	50,038	-	3,762	12,540	-	12,540	12,540	#N/A
	TOTAL STATE AID	\$39,482,444	\$ 23,921,747	\$ 38,404,810	\$ 11,820,488	\$ 24,213,970	\$ 14,917,198	\$ 39,131,168	\$ 726,358	1.9%
	PERCENT					62%	38%	100%		
	In Lieu of Taxes	\$ 1,156,240	\$ 1,136,749	\$ 1,250,263	\$ -	\$ 1,211,303	\$ 38,960	\$ 1,250,263	\$ -	0.0%
	Sales Tax	4,600,730	2,299,860	3,800,000	-	2,365,598	1,434,402	3,800,000	-	0.0%
	Continuing Education	79,660	68,415	104,000	3,287	62,432	41,568	104,000	-	0.0%
	Admissions (individuals)	5,681	4,239	10,000	76	5,008	4,992	10,000	-	0.0%
	Transportation-BOCES/Other	35,560	5,669	13,000	1,451	10,897	2,103	13,000	-	0.0%
1.8	Interest & Investments	3,259	2,259	12,500	35,794	71,015	28,985	100,000	87,500	700.0%
1.9	Rental-BOCES	514,932	514,932	507,826	55,897	428,294	79,532	507,826	-	0.0%
	Rental-Other	24,853	13,523	25,000	-	21,024	3,976	25,000	-	0.0%
2.0	Insurance Recoveries-Other and Minor Sales	269,567	134,054	151,800	6,167	281,779	-	281,779	129,979	85.6%
	Refund of Prior Years-BOCES	663,155	609,087	550,000	-	591,452	-	591,452	41,452	7.5%
2.1	Refund of Prior Years-Other	201,565	198,026	65,000	8,323	218,224	-	218,224	153,224	235.7%
	Gifts & Donations	3,430	3,168	2,500	54	217	2,283	2,500	-	0.0%
	Miscellaneous	54,947	61,660	60,000	6,378	35,600	24,400	60,000	-	0.0%
	Interfund revenues	6,667	-	-	-	13,542	-	13,542	13,542	#N/A
	Interfund transfers	394,226	-	-	-	-	-	-	-	#N/A
	TOTAL OTHER REVENUE	\$ 8,014,472	\$ 5,051,641	\$ 6,551,889	\$ 117,427	\$ 5,316,385	\$ 1,661,201	\$ 6,977,586	\$ 425,697	6.5%
	PERCENT					76%	24%	100%		
1.3	Federal: Cares Act	20,818	-	\$ -	-	-	-	-	-	#N/A
	Federal: Medicaid	139,508	84,970	115,000	15,825	108,430	6,570	115,000	-	0.0%
	TOTAL FEDERAL REVENUE	\$ 160,326	\$ 84,970	\$ 115,000	\$ 15,825	\$ 108,430	\$ 6,570	\$ 115,000	\$ -	0.0%
	PERCENT					94%	6%	100%		
	TOTAL REVENUES	\$87,881,872	\$ 68,289,442	\$ 86,577,215	\$ 14,949,669	\$71,142,718	\$16,584,969	\$87,727,687	\$1,150,472	1.3%
	Add: Appropriated Fund Balance			\$ -						
	Add: Appropriated Use of Reserves			2,126,666						
	TOTAL APPROVED BUDGET			\$ 88,703,881						

**Spencerport CSD
2022-23
Appropriations Status Report**

PERIOD ENDING : 03/31/23

EXHIBIT	Function	2021-22 Budget plus Enc	2021-22 Expended	2021-22 YTD Expended	2022-23 Budget	Budget Transactions	Adjusted Budget	Current YTD Expended	Encumbered	Unencumbered	Estimated Expenditures	Estimated Balance
	Board of Education	\$ 25,318	\$ 19,694	\$ 11,814	\$ 22,598	\$ 1,306	\$ 23,904	\$ 13,812	\$ 6,209	\$ 3,883	\$ 3,883	\$ -
	Central Administration	261,085	260,527	187,529	261,027	2,349	263,376	196,487	65,385	1,504	1,504	-
	Finance	851,785	815,652	588,610	839,799	3,027	842,826	626,854	204,028	11,944	7,944	4,000
	Staff	647,369	579,549	411,193	596,298	63,643	659,941	467,724	164,189	28,028	27,028	1,000
	Central Services	5,501,818	4,875,607	3,235,941	5,362,856	229,297	5,592,153	3,927,402	1,172,561	492,190	472,740	19,450
	Special Items	1,503,709	1,501,553	1,251,159	1,578,538	1,307	1,579,845	1,302,844	273,949	3,052	2,852	200
	TOTAL GENERAL SUPPPORT	\$ 8,791,084	\$ 8,052,582	\$ 5,686,246	\$ 8,661,116	\$ 300,929	\$ 8,962,045	\$ 6,535,123	\$ 1,886,321	\$ 540,601	\$ 515,951	\$ 24,650
	Curriculum & Development	\$ 246,384	\$ 242,042	\$ 177,804	\$ 423,178	\$ 9,162	\$ 432,340	\$ 322,669	\$ 105,789	\$ 3,882	\$ 3,882	\$ -
	Supervision	2,161,771	2,122,461	1,627,913	2,092,381	2,084	2,094,465	1,499,441	506,711	88,313	70,313	18,000
	Research, Planning & Eval	439,407	437,123	318,422	465,287	13,784	479,071	349,652	123,633	5,786	5,786	-
	In-service Training	577,125	501,180	357,136	586,096	965	587,061	353,715	128,418	104,928	104,928	-
	Teaching- Regular	23,063,163	22,342,629	13,779,864	24,066,008	4,671	24,070,679	14,112,573	8,444,943	1,513,163	977,203	535,960
	Students with Disabilities	9,383,965	8,876,118	5,869,726	9,627,807	(16,299)	9,611,508	6,048,385	3,246,578	316,545	226,545	90,000
	Occupational Education	837,683	837,683	628,262	916,825	-	916,825	687,619	229,206	-	-	-
	Continuing Education	164,056	151,422	90,341	176,587	5,213	181,800	118,025	26,773	37,002	37,002	-
	Library	559,538	542,950	360,023	591,335	(34,854)	556,481	353,114	147,043	56,324	31,724	24,600
	Computer Assisted Instruction	1,769,544	1,696,149	1,250,811	1,711,146	21,498	1,732,644	1,247,901	349,785	134,958	133,458	1,500
	Attendance	118,856	117,865	85,185	119,755	(1,290)	118,465	89,034	28,440	991	991	-
	Guidance Services	1,234,314	1,230,648	758,022	1,263,719	79,486	1,343,205	833,366	470,274	39,565	27,565	12,000
	Health Services	1,489,581	1,388,080	790,386	1,450,807	113,312	1,564,119	937,511	610,188	16,420	16,420	-
	Psychological Services	635,322	568,867	352,053	610,583	27,317	637,900	346,111	234,875	56,914	36,914	20,000
	CoCurricular	103,557	94,143	656	116,976	-	116,976	1,513	97,201	18,262	16,262	2,000
	Interscholastic Athletics	972,475	887,396	579,283	950,557	43,003	993,560	651,980	170,567	171,013	165,013	6,000
	TOTAL INSTRUCTION	\$ 43,756,741	\$ 42,036,756	\$ 27,025,887	\$ 45,169,047	\$ 268,052	\$ 45,437,099	\$ 27,952,609	\$ 14,920,424	\$ 2,564,066	\$ 1,854,006	\$ 710,060
	TRANSPORTATION	\$ 4,336,317	\$ 4,163,411	\$ 3,155,179	\$ 4,725,322	\$ 12,696	\$ 4,738,018	\$ 2,616,864	\$ 1,707,394	\$ 413,760	\$ 313,760	\$ 100,000
	EMPLOYEE BENEFITS	\$ 23,559,951	\$ 22,318,277	\$ 16,402,996	\$ 24,815,083	\$ (34,309)	\$ 24,780,774	\$ 16,819,067	\$ 6,050,307	\$ 1,911,400	\$ 1,277,275	\$ 634,125
	INTERFUND TRANSFERS	\$ 274,786	\$ 274,786	\$ -	\$ 122,919	\$ -	\$ 122,919	\$ -	\$ -	\$ 122,919	\$ 122,919	\$ -
	Building Bonds/BANS	\$ 7,752,630	\$ 7,754,022	\$ 541,469	\$ 4,405,743	\$ 142,572	\$ 4,548,315	\$ 368,884	\$ 4,179,431	\$ -	\$ -	\$ -
	Bond Anticipation Notes	-	-	-	143,750	(143,360)	390	-	-	390	-	390
	TOTAL DEBT SERVICE	\$ 7,752,630	\$ 7,754,022	\$ 541,469	\$ 4,549,493	\$ (788)	\$ 4,548,705	\$ 368,884	\$ 4,179,431	\$ 390	\$ -	\$ 390
	TOTAL BUDGET	\$ 88,471,509	\$ 84,599,834	\$ 52,811,777	\$ 88,042,980	\$ 546,580	\$ 88,589,560	\$ 54,292,547	\$ 28,743,877	\$ 5,553,136	\$ 4,083,911	\$ 1,469,225
											PERCENT CHANGE	1.7%

**SPENCERPORT CSD
GENERAL FUND
FUND BALANCE & RESERVES FOR FYE 06/30/23**

G/L		Assigned & Unassigned	Reserves	Total Fund Balance
	Total Unreserved Fund Balance at July 1, 2022	\$ 4,071,275		
910	Appropriated (Designated) for 2022-23	\$ -		
806	Non-Spendable Beginning of Year	\$ 2,976		
	Encumbrances Beginning of Year	\$ 546,580		
911	Unappropriated (Undesignated) for 2022-23 (4%)	\$ 3,521,719		
	Total Reserve Balances at July 1, 2022	\$ 20,111,076	\$ 20,111,076	
814	Workers' Compensation Reserve	\$ 1,458,087		
815	Unemployment Reserve	\$ 662,691		
827	Retirement Contribution Reserve - ERS	\$ 4,562,719		
828	Retirement Contribution Reserve - TRS	\$ 2,287,914		
862	Liability Reserve	\$ 998,810		
864	Tax Certiorari Reserve	\$ 292,397		
867	Employee Benefit Accrued Liability Reserve	\$ 3,105,306		
878	Capital Reserve for Building Projects	\$ 4,874,699		
878	Capital Reserve for Buses and Motor Vehicles	\$ 966,205		
878	Capital Reserve for Classroom Equip. & Technology	\$ 902,248		
	Fund Balance, Beginning of Year			\$ 24,182,351
980	2022-2023 Revenues			
	Revenues: Actual to date (MAR 2023)	\$71,142,718		
	Revenues: Estimated to year end June 30, 2023	\$16,584,969	\$ 87,727,687	\$ -
522	2022-2023 Expenditures			
	Expenditures: Actual to date (MAR 2023)	\$ 54,292,547		
	Expenditures: Estimated spending	\$ 32,827,788	\$ 87,120,335	\$ -
	Excess/(Deficiency) of Revenues over Expenditures		\$ 607,352	\$ -
899	2022-2023 Other Uses (Reserves)	\$ 1,465,765	\$ 1,465,765	\$ (1,465,765)
814	Workers' Compensation Reserve	\$ 405,054		
815	Unemployment Reserve	\$ -		
827	Retirement Contribution Reserve - ERS	\$ 1,060,711		
828	Retirement Contribution Reserve - TRS	\$ -		
862	Liability Reserve	\$ -		
864	Tax Certiorari Reserve	\$ -		
867	Employee Benefit Accrued Liability Reserve	\$ -		
878	Capital Reserve for Building Projects	\$ -		
878	Capital Reserve for Buses and Motor Vehicles	\$ -		
878	Capital Reserve for Classroom Equip. & Technology	\$ -		
	Excess/(Deficiency) after Other Sources and Uses		\$ 2,073,117	\$ (1,465,765)
	Projected Fund Balance at June 30, 2022		\$ 6,144,392	
	Projected Fund Balance at June 30, 2023	\$ 6,144,392		
910	Appropriated (Designated) for 2022-23	\$ -		
	Non-Spendable End of Year	\$ 2,976		
	Encumbrances End of Year	\$ 546,580		
911	Unappropriated (Undesignated) for 2023-2024 (4%)	\$ 3,709,762	\$ 4,259,318	
	Projected Excess Fund Balance for Reserves	\$ 1,885,074		\$ 3,709,762
	Projected Reserve Balances at June 30, 2022			
899	Projected Total Reserve Balances at June 30, 2023	\$ 20,530,385	\$ 20,530,385	
814	Workers' Compensation Reserve	\$ 1,053,033	\$ 405,054	
815	Unemployment Reserve	\$ 662,691	\$ -	
827	Retirement Contribution Reserve - ERS	\$ 3,502,008	\$ 1,060,711	
828	Retirement Contribution Reserve - TRS	\$ 2,287,914	\$ -	
862	Liability Reserve	\$ 998,810	\$ -	
864	Tax Certiorari Reserve	\$ 292,397	\$ -	
867	Employee Benefit Accrued Liability Reserve	\$ 3,105,306	\$ -	
878	Capital Reserve for Building Projects	\$ 4,874,699	\$ 419,309	
878	Capital Reserve for Buses and Motor Vehicles	\$ 966,205	\$ -	
878	Capital Reserve for Classroom Equip. & Technology	\$ 902,248	\$ -	
	Fund Balance, End of Year			\$ 24,789,703
	Net Change in Fund Balance			\$ 607,352



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 19, 2023

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 3/31/2023

1. REVENUES

- 1.1 The variance in sales from prior year to current year is primarily due to the reintroduction of paid and reduced meals.
- 1.2 Interest rates have increased to .65% compared to the same period as the prior year of only .01%.
- 1.3 Please note that although claims are submitted for reimbursement from the State through January 2023, payment has been received through November 2022 totaling \$10,317 compared to the prior year, receiving \$23,839 through February 2022 for the same period.
- 1.4 Similar to the State, claims for Federal reimbursement have been submitted through January 2023. 2022-23 payments totaling \$481,214 have been received which includes January 2023. The 2021-22 value included payments through February 2022.
- 1.5 Interfund transfers from Special Aid totaling \$13,880 for the purchase of 5 compartment plastic trays that is funded by Federal Stimulus dollars, American Rescue Plan – ESSER #3.

2. EXPENSES

- 2.1 Salaries year-to-date as of March 2023 are higher as compared to year-to-date as of March 2022 due to salary increases and being fully staffed.
- 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, costs continue to increase due to economic changes.
- 2.3 Benefits are lower than the previous year due to a decrease in the ERS contribution rates for 2022-23 and changes in health plan elections.

3. FUND BALANCE

- 3.1 A more detailed estimate of fund balance will be provided in 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

2022-23

Financial Report

PERIOD ENDING:

03/31/23

EXHIBIT	REVENUE CATEGORY	PRIOR YEAR REVENUE	PRIOR YEAR YTD REVENUE	INITIAL BUDGET	CURRENT MONTH RECEIVED	CURRENT YEAR YTD REVENUE
1.1	Sales	\$ 103,921	\$ 72,539	\$ 475,844	\$ 60,540	\$ 357,273
1.2	Interest Earnings	25	13	15	317	1,357
	Miscellaneous	1,254	1,192	2,014	79	2,920
1.3	State sources	39,289	23,839	30,000	-	10,317
1.4	Federal sources	2,057,641	1,171,681	780,000	182,582	595,349
1.5	Interfund Transfers - Special Aid	17,373	-	320,000	13,880	13,880
	TOTAL REVENUES	\$ 2,219,503	\$ 1,269,264	\$ 1,607,873	\$ 257,398	\$ 981,096
	TOTAL APPROVED BUDGET			\$ 1,607,873		
	APPROPRIATED FUND BALANCE			\$ -		
	TOTAL ADJUSTED BUDGET			\$ 1,607,873		

EXHIBIT	Function	PRIOR YEAR EXPENDED	PRIOR YEAR YTD EXPENDED	INITIAL BUDGET	CURRENT MONTH EXPENDED	CURRENT YEAR YTD EXPENDED
2.1	Salaries	\$ 630,135	\$ 431,022	\$ 663,659	\$ 70,071	\$ 491,429
	Equipment	11,166	2,753	7,000	-	26,544
2.2	Contractual	22,570	12,805	27,865	3,556	26,811
2.2	Food Purchases	763,400	436,615	588,195	45,924	422,010
2.2	Materials & Supplies	39,908	25,827	37,515	4,775	40,467
2.3	Employee Benefits	261,708	192,543	283,639	24,888	194,824
	TOTAL EXPENDITURES	\$ 1,728,887	\$ 1,101,565	\$ 1,607,873	\$ 149,214	\$ 1,202,085

	EXCESS (DEFICIENCY) OF		
3.1	REVENUES OVER EXPENDITURES	\$ 167,699	\$ (220,989)

**SPENCERPORT CENTRAL SCHOOL DISTRICT
2022-2023**

Assistant Treasurer's Monthly Report for the period: 03/01/23 - 03/31/23	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	\$810,619.95	\$2,607,831.62	\$424.54	\$21,521.50	\$545,912.67	\$150,622.67	\$0.00	\$30,308,183.10	\$0.37
+ Cash Receipts	\$17,339,954.74	\$7,003,494.90	\$0.23	\$11.61	\$60,776.31	\$214,049.70	\$7,000,000.00	\$32,319.28	\$131,501.08
= Total	\$18,150,574.69	\$9,611,326.52	\$424.77	\$21,533.11	\$606,688.98	\$364,672.37	\$7,000,000.00	\$30,340,502.38	\$131,501.45
- Checks & Debit Charges	\$7,204,216.99	\$8,500,000.00	\$0.00	\$1,000.00	\$0.00	\$77,951.32	\$7,000,000.00	\$7,131,500.00	\$0.00
= Book balance end of month	\$10,946,357.70	\$1,111,326.52	\$424.77	\$20,533.11	\$606,688.98	\$286,721.05	\$0.00	\$23,209,002.38	\$131,501.45
Reconciliation:									
Bank Balance End of Month	\$11,817,226.85	\$1,111,326.52	\$424.77	\$20,533.11	\$605,438.72	\$331,571.94	\$0.00	\$23,209,002.38	\$131,501.45
- Outstanding Checks	\$873,796.15	\$0.00	\$0.00	\$0.00	\$0.00	\$44,850.89	\$0.00	\$0.00	\$0.00
= Total	\$10,943,430.70	\$1,111,326.52	\$424.77	\$20,533.11	\$605,438.72	\$286,721.05	\$0.00	\$23,209,002.38	\$131,501.45
+ Deposit in transit	\$2,927.00	\$0.00	\$0.00	\$0.00	\$1,250.26	\$0.00	\$0.00	\$0.00	\$0.00
= Totals	\$10,946,357.70	\$1,111,326.52	\$424.77	\$20,533.11	\$606,688.98	\$286,721.05	\$0.00	\$23,209,002.38	\$131,501.45
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 Pol
District Treasurer

4/19/2023
Date

R. Wood
Assistant District Treasurer

4/19/23
Date