

NORTH SHORE CENTRAL SCHOOL DISTRICT

April 1, 2020 - April 30, 2020

General Fund Checking

<u>Beginning Balance 4/1/2020</u>	728,441.04	
Town of Oyster Bay Tax Receipt	7,500,000.00	
Town of North Hempstead Tax Receipt	150,000.00	
Tuition Aid for Summer School	180,697.30	
Miscellaneous Refunds	14,064.19	
BOCES - Overnight Chaperone Greenkill Outdoor Education	30,748.76	
Locust Valley CSD - Bus/ Repair Service	344.64	
Medicaid Reimbursement	21,398.30	
Voided Checks	25,904.26	
Transfer from ERS Contribution Reserve - Money Market	1,200,000.00	A - page 3
Transfer from General Fund -Appropriated Funds - Money Market	1,200,000.00	B - page 3
Transfer from School Lunch Fund - Checking	77,970.26	C - page 3
Transfer from Trust & Agency- Checking	2,114,000.00	D - page 5
Total Receipts	12,515,127.71	

Disbursements:

Check# 67464 - Check# 67673 (2,002,948.11)

Wire Transfers:

Transfer to Payroll - Checking	(2,886,847.03)	E - page 5
Transfer to Trust & Agency - Checking	(1,892,915.59)	F - page 5
NYS and NYC Payroll Taxes	(1,910.00)	
Credit Union	(225,661.98)	
Total Checks Issued & Wire Transfers	(7,010,282.71)	

Total Book Balance 4/30/2020 6,233,286.04

Reconciliation with Bank Statement

Ending Bank Balance 4/1/2020	4,272,478.80
May 1st Payroll in Transit	2,233,951.14
Less: Outstanding Checks	<u>(273,143.90)</u>
Adjusted Bank Balance 4/30/2020	<u>6,233,286.04</u>

General Fund - Liquid Asset - Money Market

Beginning Book Balance 4/1/2020	328,738.10
Add: Interest	252.31
Transfer to Special Aid Fund - Checking	(61,064.78) G - page 4
Ending Book Balance 4/30/2020	<u>267,925.63</u>
Ending Bank Balance 4/30/2020	<u>267,925.63</u>

General Fund - Capital Reserve - Money Market

Beginning Book Balance 4/1/2020	3,250,513.82
Add: Interest	3,066.60
Transfer from Capital Project Fund - Checking Reserve Funds	4,599.73 H - page 5
Ending Book Balance 4/30/2020	<u>3,258,180.15</u>
Ending Bank Balance 4/30/2020	<u>3,258,180.15</u>

General Fund- Money Market

Beginning Book Balance 4/1/2020	31,314.92
Add: Interest	1.28
Ending Book Balance 4/30/2020	<u>31,316.20</u>
Ending Bank Balance 4/30/2020	<u>31,316.20</u>

Worker's Compensation Reserve - Money Market

Beginning Book Balance 4/1/2020	2,015,501.35
Add: Interest	1,899.85
Ending Book Balance 4/30/2020	<u>2,017,401.20</u>
Ending Bank Balance 4/30/2020	<u>2,017,401.20</u>

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 4/1/2020	1,650,293.13
Add: Interest	1,555.60
Ending Book Balance 4/30/2020	<u>1,651,848.73</u>
Ending Bank Balance 4/30/2020	<u>1,651,848.73</u>

Liability Reserve - Money Market

Beginning Book Balance 4/1/2020	113,085.76
Add: Interest	106.60
Ending Book Balance 4/30/2020	<u>113,192.36</u>
Ending Bank Balance 4/30/2020	<u>113,192.36</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 4/1/2020	350,639.79
Add: Interest	330.52
Ending Book Balance 4/30/2020	<u>350,970.31</u>
Ending Bank Balance 4/30/2020	<u>350,970.31</u>

ERS Contribution Reserve - Money Market

Beginning Book Balance 4/1/2020	6,624,557.23
Add: Interest	5,151.01
Transfer to General Fund Checking	(1,200,000.00) A - page 1
Ending Book Balance 4/30/2020	<u>5,429,708.24</u>

Ending Bank Balance 4/30/2020	<u>5,429,708.24</u>
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ERS Contribution Reserve -Checking

Beginning Book Balance 4/1/2020	<u>800,000.00</u>
Ending Book Balance 4/30/2020	<u>800,000.00</u>

Ending Bank Balance 4/30/2020	<u>800,000.00</u>
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General Fund -Appropriated Funds - Money Market

Beginning Book Balance 4/1/2020	1,262,817.60
Add: Interest	96.92
Transfer to General Fund Checking	(1,200,000.00) B - page 1
Ending Book Balance 4/30/2020	<u>62,914.52</u>

Ending Bank Balance 4/30/2020	<u>62,914.52</u>
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TRS Reserve - Money Market

Beginning Book Balance 4/1/2020	600,339.01
Add: Interest	565.89
Ending Book Balance 4/30/2020	<u>600,904.90</u>

Ending Bank Balance 4/30/2020	<u>600,904.90</u>
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General Fund - Repair Reserve - Money Market

Beginning Book Balance 4/1/2020	1,124,826.04
Add: Interest	1,060.28
Ending Book Balance 4/30/2020	<u>1,125,886.32</u>

Ending Bank Balance 4/30/2020	<u>1,125,886.32</u>
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School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 4/1/2020	704,585.76
Add: Receipts	100.00
Transfer to General Fund - Checking	(77,970.26) C - page 1
Less: Disbursements	(32,618.65)
Ending Book Balance 4/30/2020	<u>594,096.85</u>

Ending Bank Balance 4/30/2020	607,661.88
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In Transit	(2,987.97)
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Less: Outstanding Checks	(10,577.06)
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Adjusted Bank Balance 4/30/2020	<u>594,096.85</u>
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Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 4/1/2020	360,798.61
Refund from TK Tours-Cancelation of MS Philadelphia Trip	1,500.00
Voided Checks	6,146.00
Less: Disbursement	(415.88)
Ending Book Balance 4/30/2020	<u>368,028.73</u>
Ending Bank Balance 4/30/2020	368,384.75
Less: Outstanding Checks	(356.02)
Adjusted Bank Balance 4/30/2020	<u>368,028.73</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 4/1/2020	30,945.16
Transfer from General Fund -Liquid Asset - Money Market	61,064.78 G - page 2
Less: Disbursement	(72,089.78)
Ending Book Balance 4/30/2020	<u>19,920.16</u>
Ending Bank Balance 4/30/2020	62,073.65
Less: Outstanding Checks	(42,153.49)
Adjusted Bank Balance 4/30/2020	<u>19,920.16</u>

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 4/1/2020	3,056,496.06
Add: Interest	2,656.51
Less: Disbursement	(342,765.14)
Ending Book Balance 4/30/2020	<u>2,716,387.43</u>
Ending Bank Balance 4/30/2020	<u>2,716,387.43</u>

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 4/1/2020	512,537.79
Add: Interest	482.65
Transfer to Debt Service - Money Market	(850.90) I - page 6
Ending Book Balance 4/30/2020	<u>512,169.54</u>
Ending Bank Balance 4/30/2020	<u>512,169.54</u>

Capital Project Fund - 39 Million Bond - Money Market

Beginning Book Balance 4/1/2020	419,307.20
Add: Interest	351.71
Transfer to Debt Service - Money Market	(603.66) J - page 6
Less: Disbursement	(72,944.07)
Ending Bank Balance 4/30/2020	<u>346,111.18</u>
Ending Bank Balance 4/30/2020	355,406.58
Less: Outstanding Checks	(9,295.40)
Adjusted Bank Balance 4/30/2020	<u>346,111.18</u>

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 4/1/2020	2,770,636.16
Add: Interest	2,590.07
Transfer to General Fund - Capital Reserve - Money Market	(4,599.73) H - page 2
Less: Disbursement	(46,021.25)
Ending Book Balance 4/30/2020	<u>2,722,605.25</u>
Ending Bank Balance 4/30/2020	2,738,987.20
Less: Outstanding Checks	(16,381.95)
Adjusted Bank Balance 4/30/2020	<u>2,722,605.25</u>

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 4/1/2020	2,831,289.33
Deposits	3,132,354.56
Transfer from General Fund - Checking	1,892,915.59 F - page 1
General Fund Transfer to Checking	(2,114,000.00) D - page 1
Less: Disbursements	(4,763,216.14)
Ending Book Balance 4/30/2020	<u>979,343.34</u>
Ending Bank Balance 4/30/2020	1,975,888.06
May 1st Payroll in Transit	(901,570.68)
Less: Outstanding Checks	(94,974.04)
Adjusted Bank Balance 4/30/2020	<u>979,343.34</u>

Trust & Agency - Money Market

Beginning Book Balance 4/1/2020	163,010.47
Add: Interest	35.13
Ending Book Balance 4/30/2020	<u>163,045.60</u>
Ending Bank Balance 4/30/2020	<u>163,045.60</u>

Payroll - Checking

Beginning Book Balance 4/1/2020	-
Transfer from General Fund - Checking	2,886,847.03 E - page 1
Less: Disbursements	(2,886,847.03)
Ending Book Balance 4/30/2020	<u>-</u>
Ending Bank Balance 4/30/2020	1,345,588.10
May 1st Payroll in Transit	(1,332,380.46)
Less: Outstanding Checks	(13,207.64)
Adjusted Bank Balance 4/30/2020	<u>0.00</u>

Debt Service - Money Market

Beginning Book Balance 4/1/2020	1,275,597.81
Transfer from Capital Project Fund - 19 Million Bond - Money Market	850.90 I - page 4
Transfer from Capital Project Fund - 39 Million Bond - Money Market	603.66 J - page 5
Ending Book Balance 4/30/2020	<u>1,277,052.37</u>
Ending Bank Balance 4/30/2020	<u>1,277,052.37</u>

Reserve Accounts

	<u>Reserve Account</u>	<u>Reserve Bank Account</u>	<u>In Transit *</u>
Workers Compensation Reserve	2,017,401.20	2,017,401.20	-
Unemployment Insurance Reserve	1,651,848.73	1,651,848.73	-
TRS Reserve	600,904.90	600,904.90	-
Liability Reserve	113,192.36	113,192.36	-
Employee Benefit Accrued Liability Reserve	350,970.31	350,970.31	-
Capital Reserve	3,258,180.15	3,258,180.15	-
Repair Reserve	1,125,886.32	1,125,886.32	-
ERS Contribution Reserves	6,229,708.24	6,229,708.24	-
Total	<u>15,348,092.21</u>	<u>15,348,092.21</u>	-

* The difference between the Reserve Accounts and Reserve Bank Accounts Balances will be transferred at a later date

Received by the Board of Education and entered as a part of the minutes for the Board Meeting of 7/9/2020.

This is to certify that the above cash balances are in agreement with my bank statements as reconciled.

District Treasurer