

NORTH SHORE CENTRAL SCHOOL DISTRICT
August 1, 2020 - August 31, 2020

General Fund Checking

| | | |
|---|---------------------|------------|
| <u>Beginning Balance 8/1/2020</u> | 528,485.90 | |
| Excess Cost Aid -2019/2020 | 197,190.48 | |
| Nassau County for Town of North Hempstead- Property Tax | 188,227.16 | |
| Nassau County for Town of Oyster Bay - Property Tax | 3,295,142.03 | |
| State Aid for School Lunch Fund | 14,872.00 | |
| Miscellaneous Refunds | 430.41 | |
| Insurance Recovery - Worker's Compensation | 8,800.00 | |
| East Williston UFSD - Bus/ Repair Service | 6,747.64 | |
| Locust Valley CSD - Bus/ Repair Service | 258.48 | |
| NYC Tuition | 133,072.43 | |
| Transfer from General Fund -Liquid Asset - Money Market | 2,800,000.00 | A - page 2 |
| Transfer from School Lunch Fund - Checking | 15,888.61 | B - page 4 |
| Total Receipts | 6,660,629.24 | |

Disbursements:

Check# 68649 - Check# 688820 (1,611,412.72)

Wire Transfers:

| | | |
|---|-----------------------|------------|
| Transfer to Payroll - Checking | (830,996.02) | C - page 5 |
| Transfer to Trust & Agency - Checking | (392,876.52) | D - page 5 |
| NYS and NYC Payroll Taxes | (59,429.83) | |
| Credit Union | (1,655.00) | |
| Transfer to School Lunch Fund - Checking | (14,872.00) | E - page 4 |
| Transfer to Special Aid Fund - Checking | (6,391.00) | F - page 4 |
| Transfer to Capital Project Fund - Budgeted Projects - Checking | (81,879.00) | G - page 4 |
| Transfer to Capital Project Fund - 39 Million Bond - Money Market | (200,000.00) | H - page 5 |
| Total Checks Issued & Wire Transfers | (3,199,512.09) | |

Total Book Balance 8/31/2020 **3,989,603.05**

Reconciliation with Bank Statement

| | |
|--|---------------------|
| Ending Bank Balance 8/1/2020 | 4,045,791.89 |
| Less: Outstanding Checks | (56,188.84) |
| Adjusted Bank Balance 8/31/2020 | 3,989,603.05 |

General Fund -Liquid Asset - Money Market

| | |
|---------------------------------|-----------------|
| Beginning Book Balance 8/1/2020 | 5,686.29 |
| Ending Book Balance 8/31/2020 | <u>5,686.29</u> |
| Ending Bank Balance 8/31/2020 | <u>5,686.29</u> |

General Fund -Liquid Asset - Money Market

| | |
|---|---------------------------|
| Beginning Book Balance 8/1/2020 | 6,725,323.20 |
| Add: Interest | 810.67 |
| Transfer to General Fund Checking | (2,800,000.00) A - page 1 |
| Transfer to Debt Service - Money Market | (697,675.00) I - page 6 |
| Ending Book Balance 8/31/2020 | <u>3,228,458.87</u> |
| Ending Bank Balance 8/31/2020 | <u>3,228,458.87</u> |

General Fund - Capital Reserve - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 264,012.37 |
| Ending Book Balance 8/31/2020 | <u>264,012.37</u> |
| Ending Bank Balance 8/31/2020 | <u>264,012.37</u> |

General Fund- Money Market

| | |
|---------------------------------|------------------|
| Beginning Book Balance 8/1/2020 | 31,320.12 |
| Add: Interest | 1.32 |
| Ending Book Balance 8/31/2020 | <u>31,321.44</u> |
| Ending Bank Balance 8/31/2020 | <u>31,321.44</u> |

Worker's Compensation Reserve - Money Market

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | 2,018,494.06 |
| Ending Book Balance 8/31/2020 | <u>2,018,494.06</u> |
| Ending Bank Balance 8/31/2020 | <u>2,018,494.06</u> |

Unemployment Insurance Reserve - Money Market

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | 1,652,743.56 |
| Ending Book Balance 8/31/2020 | <u>1,652,743.56</u> |
| Ending Bank Balance 8/31/2020 | <u>1,652,743.56</u> |

Liability Reserve - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 113,253.68 |
| Ending Book Balance 8/31/2020 | <u>113,253.68</u> |
| Ending Bank Balance 8/31/2020 | <u>113,253.68</u> |

Employee Benefit Accrued Liability Reserve - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 351,160.44 |
| Ending Book Balance 8/31/2020 | <u>351,160.44</u> |
| Ending Bank Balance 8/31/2020 | <u>351,160.44</u> |

ERS Contribution Reserve - Money Market

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | 5,436,871.45 |
| Add: Interest | <u>2,179.05</u> |
| Ending Book Balance 8/31/2020 | <u>5,439,050.50</u> |

| | |
|-------------------------------|---------------------|
| Ending Bank Balance 8/31/2020 | <u>5,439,050.50</u> |
|-------------------------------|---------------------|

ERS Contribution Reserve -Checking

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | <u>800,000.00</u> |
| Ending Book Balance 8/31/2020 | <u>800,000.00</u> |

| | |
|-------------------------------|-------------------|
| Ending Bank Balance 8/31/2020 | <u>800,000.00</u> |
|-------------------------------|-------------------|

General Fund -Appropriated Funds - Money Market

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | 4,571,022.18 |
| Add: Interest | <u>1,832.02</u> |
| Ending Book Balance 8/31/2020 | <u>4,572,854.20</u> |

| | |
|-------------------------------|---------------------|
| Ending Bank Balance 8/31/2020 | <u>4,572,854.20</u> |
|-------------------------------|---------------------|

TRS Reserve - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | <u>601,230.42</u> |
| Ending Book Balance 8/31/2020 | <u>601,230.42</u> |

| | |
|-------------------------------|-------------------|
| Ending Bank Balance 8/31/2020 | <u>601,230.42</u> |
|-------------------------------|-------------------|

General Fund - Repair Reserve - Money Market

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | <u>1,126,496.24</u> |
| Ending Book Balance 8/31/2020 | <u>1,126,496.24</u> |

| | |
|-------------------------------|---------------------|
| Ending Bank Balance 8/31/2020 | <u>1,126,496.24</u> |
|-------------------------------|---------------------|

School Lunch Fund

School Lunch Fund - Checking

| | | |
|--|-------------------|------------|
| Beginning Book Balance 8/1/2020 | 380,539.58 | |
| Add: Receipts | 675.00 | |
| Transfer from General Fund - Checking | 14,872.00 | E - page 1 |
| Transfer to General Fund - Checking | (15,888.61) | B - page 1 |
| Less: Disbursements | (3,470.78) | |
| Ending Book Balance 8/31/2020 | 376,727.19 | |
| | | |
| Ending Bank Balance 8/31/2020 | 377,269.34 | |
| Deposit in Transit | 180.00 | |
| Less: Outstanding Checks | (722.15) | |
| Adjusted Bank Balance 8/31/2020 | 376,727.19 | |

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

| | | |
|--|-------------------|--|
| Beginning Book Balance 8/1/2020 | 380,463.58 | |
| Deposit | 50.00 | |
| Voided Check | 108.00 | |
| Less: Disbursement | (9,606.00) | |
| Ending Book Balance 8/31/2020 | 371,015.58 | |
| | | |
| Ending Bank Balance 8/31/2020 | 377,506.28 | |
| Less: Outstanding Checks | (6,490.70) | |
| Adjusted Bank Balance 8/31/2020 | 371,015.58 | |

Special Aid Fund

Special Aid Fund - Checking

| | | |
|--|------------------|------------|
| Beginning Book Balance 8/1/2020 | 18,817.72 | |
| Transfer from General Fund - Checking | 6,391.00 | F - page 1 |
| Less: Disbursement | (7,349.00) | |
| Ending Book Balance 8/31/2020 | 17,859.72 | |
| | | |
| Ending Bank Balance 8/31/2020 | 17,859.72 | |

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

| | | |
|--|---------------------|------------|
| Beginning Book Balance 8/1/2020 | 2,919,929.48 | |
| Transfer from General Fund - Checking | 81,879.00 | G - page 1 |
| Less: Disbursement | (373,153.14) | |
| Ending Book Balance 8/31/2020 | 2,628,655.34 | |
| | | |
| Ending Bank Balance 8/31/2020 | 2,628,655.34 | |

Capital Project Fund - 19 Million Bond - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 511,686.89 |
| Ending Book Balance 8/31/2020 | <u>511,686.89</u> |
| Ending Bank Balance 8/31/2020 | <u>511,686.89</u> |

Capital Project Fund - 39 Million Bond - Money Market

| | |
|---------------------------------------|------------------|
| Beginning Book Balance 8/1/2020 | 34,590.19 |
| Transfer from General Fund - Checking | 200,000.00 |
| Less: Disbursement | (175,900.60) |
| Ending Book Balance 8/31/2020 | <u>58,689.59</u> |
| Ending Bank Balance 8/31/2020 | 58,529.59 |
| Bank fees to be Reversed | 160.00 |
| Adjusted Bank Balance 8/31/2020 | <u>58,689.59</u> |

Capital Project Fund - Checking Reserve Funds

| | |
|---------------------------------|---------------------|
| Beginning Book Balance 8/1/2020 | 5,311,254.14 |
| Less: Disbursement | (333,243.19) |
| Ending Book Balance 8/31/2020 | <u>4,978,010.95</u> |
| Ending Bank Balance 8/31/2020 | <u>4,978,010.95</u> |

Trust & Agency

Trust & Agency- Checking

| | |
|---------------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 885,869.16 |
| Deposits | 1,004,503.49 |
| Transfer from General Fund - Checking | 392,876.52 |
| NSF | (10.14) |
| Less: Disbursements | (1,286,178.01) |
| Ending Book Balance 8/31/2020 | <u>997,061.02</u> |
| Ending Bank Balance 8/31/2020 | <u>997,061.02</u> |

Trust & Agency - Money Market

| | |
|---------------------------------|-------------------|
| Beginning Book Balance 8/1/2020 | 163,090.53 |
| Add: Interest | 17.58 |
| Ending Book Balance 8/31/2020 | <u>163,108.11</u> |
| Ending Bank Balance 8/31/2020 | <u>163,108.11</u> |

Payroll - Checking

| | |
|---------------------------------------|--------------|
| Beginning Book Balance 8/1/2020 | - |
| Transfer from General Fund - Checking | 830,996.02 |
| Less: Disbursements | (830,996.02) |
| Ending Book Balance 8/31/2020 | <u>-</u> |
| Ending Bank Balance 8/31/2020 | 41,879.58 |
| Less: Outstanding Checks | (41,879.58) |
| Adjusted Bank Balance 8/31/2020 | <u>-</u> |

Debt Service - Money Market

| | |
|---|----------------------------|
| Beginning Book Balance 8/1/2020 | 1,278,348.29 |
| Transfer from General Fund -Liquid Asset - Money Market | 697,675.00 I - page 2 |
| Less: Disbursement | <u>(697,675.00)</u> |
| Ending Book Balance 8/31/2020 | <u>1,278,348.29</u> |
| Ending Bank Balance 8/31/2020 | <u>1,278,348.29</u> |

Reserve Accounts

| | <u>Reserve Account</u> | <u>Reserve Bank Account</u> | <u>In Transit *</u> |
|--|-----------------------------|-----------------------------|---------------------|
| Workers Compensation Reserve | 2,018,494.06 | 2,018,494.06 | - |
| Unemployment Insurance Reserve | 1,652,743.56 | 1,652,743.56 | - |
| TRS Reserve | 601,230.42 | 601,230.42 | - |
| Liability Reserve | 113,253.68 | 113,253.68 | - |
| Employee Benefit Accrued Liability Reserve | 351,160.44 | 351,160.44 | - |
| Capital Reserve | 264,012.37 | 264,012.37 | - |
| Repair Reserve | 1,126,496.24 | 1,126,496.24 | - |
| ERS Contribution Reserves | 6,239,050.50 | 6,239,050.50 | - |
| Total | <u>12,366,441.27</u> | <u>12,366,441.27</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 December 17, 2020

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

District Treasurer