

NORTH SHORE CENTRAL SCHOOL DISTRICT
December 1, 2019 - December 31, 2019

General Fund Checking

Beginning Balance 12/1/2019 **10,161,102.77**

Receipts:

Lottery Grant	18,379.13
Town of North Hempstead Tax Receipt	50,000.00
Town of Oyster Bay Tax Receipt	4,000,000.00
Special Education Grant - Titles I, III & IV	22,451.00
State Aid for School Lunch Fund	17,951.00

Reimbursements / Other Receipts:

Miscellaneous Refunds	13,832.76	
Community Education	7,130.00	
Locust Valley CSD - Bus/ Repair Service	861.60	
Locust Valley CSD - Green Vale Special Education Services	7,474.31	
North Shore Before/After School Child Care	3,000.00	
Syosset Central School District - Green Vale Special Education Services	4,616.93	
Voided Checks	12,211.84	
Transfer from General Fund -Liquid Asset - Money Market	7,900,000.00	A - page 2
Transfer from School Lunch Fund - Checking	68,832.41	B - page 4
Transfer from Trust & Agency- Checking	6,500.00	C - page 5
Total Receipts	12,133,240.98	

Disbursements:

Check# 65881 - Check# 66478 (2,777,496.18)

Wire Transfers:

Transfer to Payroll - Checking	(3,052,677.77)	D - page 5
Transfer to Trust & Agency - Checking	(1,794,256.73)	E - page 5
NYS and NYC Payroll Taxes	(244,722.80)	
Credit Union	(2,310.00)	
NSF	(50.00)	
Transfer to General Fund -Liquid Asset - Money Market	(13,800,000.00)	F - page 2
Transfer to School Lunch Fund - Checking	(17,951.00)	G - page 4
Total Checks Issued & Wire Transfers	(21,689,464.48)	

Total Book Balance 12/31/2019 **604,879.27**

Reconciliation with Bank Statement

Ending Bank Balance 12/1/2019	763,629.16
Less: Outstanding Checks	(158,749.89)
Adjusted Bank Balance 12/31/2019	604,879.27

General Fund -Liquid Asset - Money Market

Beginning Book Balance 12/1/2019	7,065,140.53	
Add: Interest	28,059.65	
Transfer from General Fund Checking	13,800,000.00	F - page 1
Transfer to General Fund Checking	(7,900,000.00)	A - page 1
Transfer to Special Aid Fund - Checking	(115,000.00)	H - page 4
Transfer to Debt Service - Money Market	(938,800.00)	I - page 6
Ending Book Balance 12/31/2019	<u>11,939,400.18</u>	

Ending Bank Balance 12/31/2019 11,939,400.18

General Fund - Capital Reserve - Money Market

Beginning Book Balance 12/1/2019	3,206,286.29	
Add: Interest	6,015.69	
Transfer from Capital Project Fund - Checking Reserve Funds	5,694.90	J - page 5
Ending Book Balance 12/31/2019	<u>3,217,996.88</u>	

Ending Bank Balance 12/31/2019 3,217,996.88

General Fund- Money Market

Beginning Book Balance 12/1/2019	31,275.44	
Add: Interest	11.94	
Ending Book Balance 12/31/2019	<u>31,287.38</u>	

Ending Bank Balance 12/31/2019 31,287.38

Worker's Compensation Reserve - Money Market

Beginning Book Balance 12/1/2019	2,035,073.63	
Add: Interest	3,813.67	
Ending Book Balance 12/31/2019	<u>2,038,887.30</u>	

Ending Bank Balance 12/31/2019 2,038,887.30

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 12/1/2019	1,638,557.67	
Add: Interest	3,070.61	
Ending Book Balance 12/31/2019	<u>1,641,628.28</u>	

Ending Bank Balance 12/31/2019 1,641,628.28

Liability Reserve - Money Market

Beginning Book Balance 12/1/2019	112,281.59	
Add: Interest	210.41	
Ending Book Balance 12/31/2019	<u>112,492.00</u>	

Ending Bank Balance 12/31/2019 112,492.00

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 12/1/2019	348,146.33
Add: Interest	652.42
Ending Book Balance 12/31/2019	<u>348,798.75</u>

Ending Bank Balance 12/31/2019	<u>348,798.75</u>
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ERS Contribution Reserve - Money Market

Beginning Book Balance 12/1/2019	6,577,449.13
Add: Interest	12,325.94
Ending Book Balance 12/31/2019	<u>6,589,775.07</u>

Ending Bank Balance 12/31/2019	<u>6,589,775.07</u>
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ERS Contribution Reserve -Checking

Beginning Book Balance 12/1/2019	800,000.00
Ending Book Balance 12/31/2019	<u>800,000.00</u>

Ending Bank Balance 12/31/2019	<u>800,000.00</u>
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General Fund -Appropriated Funds - Money Market

Beginning Book Balance 12/1/2019	6,223,132.91
Add: Interest	11,661.97
Ending Book Balance 12/31/2019	<u>6,234,794.88</u>

Ending Bank Balance 12/31/2019	<u>6,234,794.88</u>
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TRS Reserve - Money Market

Beginning Book Balance 12/1/2019	596,069.91
Add: Interest	1,117.02
Ending Book Balance 12/31/2019	<u>597,186.93</u>

Ending Bank Balance 12/31/2019	<u>597,186.93</u>
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General Fund - Repair Reserve - Money Market

Beginning Book Balance 12/1/2019	1,116,827.25
Add: Interest	2,092.90
Ending Book Balance 12/31/2019	<u>1,118,920.15</u>

Ending Bank Balance 12/31/2019	<u>1,118,920.15</u>
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School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 12/1/2019	647,401.87	
Add: Receipts	109,056.95	
Transfer from General Fund Checking	17,951.00	G - page 1
Quarterly Sales Tax	(1,380.48)	
Transfer to General Fund - Checking	(68,832.41)	B - page 1
Less: Disbursements	(46,223.80)	
Ending Book Balance 12/31/2019	657,973.13	
Ending Bank Balance 12/31/2019	659,136.48	
In Transit	(1,101.93)	
Less: Outstanding Checks	(61.42)	
Adjusted Bank Balance 12/31/2019	657,973.13	

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 12/1/2019	401,795.03	
Field Trips	5,842.00	
Washington DC Trip	2,782.00	
Award for Outstanding Fles Program in NYS	1,000.00	
Instrument Rental	135.00	
AP Exams	70.00	
Winter Driver's Education	13,160.00	
IPAD Retainer Fees	598.00	
IPAD Insurance Fees	690.00	
NSF	(50.00)	
Less: Disbursement	(4,484.00)	
Ending Book Balance 12/31/2019	421,538.03	
Ending Bank Balance 12/31/2019	423,003.03	
In Transit	20.00	
Less: Outstanding Checks	(1,485.00)	
Adjusted Bank Balance 12/31/2019	421,538.03	

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 12/1/2019	37,410.81	
Transfer from General Fund -Liquid Asset - Money Market	115,000.00	H - page 2
Less: Disbursement	(58,839.25)	
Ending Book Balance 12/31/2019	93,571.56	
Ending Bank Balance 12/31/2019	107,524.56	
Less: Outstanding Checks	(13,953.00)	
Adjusted Bank Balance 12/31/2019	93,571.56	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 12/1/2019	2,348,914.06	
Add: Interest	4,341.87	
Less: Disbursement	(66,342.40)	
Ending Book Balance 12/31/2019	2,286,913.53	
Ending Bank Balance 12/31/2019	2,286,973.82	
Less: Outstanding Checks	(60.29)	
Adjusted Bank Balance 12/31/2019	2,286,913.53	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 12/1/2019	512,697.55
Add: Interest	959.50
Transfer to Debt Service - Money Market	(1,010.66) K - page 6
Ending Book Balance 12/31/2019	<u>512,646.39</u>

Ending Bank Balance 12/31/2019	<u>512,646.39</u>
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Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 12/1/2019	2,882,598.65
Add: Interest	5,394.70
Transfer to General Fund - Capital Reserve - Money Market	(5,694.90) J - page 2
Less: Disbursement	(63.88)
Ending Book Balance 12/31/2019	<u>2,882,234.57</u>

Ending Bank Balance 12/31/2019	2,882,298.45
Less: Outstanding Checks	(63.88)
Ending Bank Balance 12/31/2019	<u>2,882,234.57</u>

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 12/1/2019	1,728,012.56
Deposits	3,317,408.35
Transfer from General Fund - Checking	1,794,256.73 E - page 1
Transfer to General Fund - Checking	(6,500.00) C - page 1
Less: Disbursements	(4,850,713.31)
Ending Book Balance 12/31/2019	<u>1,982,464.33</u>

Ending Bank Balance 12/31/2019	2,000,374.79
In Transit	(2,769.11)
Less: Outstanding Checks	(15,141.35)
Adjusted Bank Balance 12/31/2019	<u>1,982,464.33</u>

Trust & Agency - Money Market

Beginning Book Balance 12/1/2019	162,869.79
Add: Interest	36.23
Ending Book Balance 12/31/2019	<u>162,906.02</u>

Ending Bank Balance 12/31/2019	<u>162,906.02</u>
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Payroll - Checking

Beginning Book Balance 12/1/2019	-
Transfer from General Fund - Checking	3,052,677.77 D - page 1
Less: Disbursements	(3,052,677.77)
Ending Book Balance 12/31/2019	<u>-</u>

Ending Bank Balance 12/31/2019	23,017.74
Less: Outstanding Checks	(23,017.74)
Adjusted Bank Balance 12/31/2019	<u>-</u>

Debt Service - Money Market

Beginning Book Balance 12/1/2019	1,271,780.73
Transfer from General Fund -Liquid Asset - Money Market	938,800.00 I - page 2
Transfer from Capital Project Fund - 19 Million Bond - Money Market	1,010.66 K - page 5
Less: Disbursement	(938,800.00)
Ending Book Balance 12/31/2019	<u>1,272,791.39</u>
Ending Bank Balance 12/31/2019	<u>1,272,791.39</u>

Reserve Accounts

	<u>Reserve Account</u>	<u>Reserve Bank Account</u>	<u>In Transit *</u>
Workers Compensation Reserve	2,004,878.17	2,038,887.30	(34,009.13)
Unemployment Insurance Reserve	1,641,628.28	1,641,628.28	-
TRS Reserve	597,186.93	597,186.93	-
Liability Reserve	112,492.00	112,492.00	-
Employee Benefit Accrued Liability Reserve	348,798.75	348,798.75	-
Capital Reserve	3,217,996.88	3,217,996.88	-
Repair Reserve	1,118,920.15	1,118,920.15	-
ERS Contribution Reserves	7,389,775.07	7,389,775.07	-
Total	<u>16,431,676.23</u>	<u>16,465,685.36</u>	<u>(34,009.13)</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 2/27/2020

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

District Treasurer