

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

General Fund Checking

Beginning Balance 5/1/2019 **1,787,847.81**

Receipts:

Town of Oyster Bay Tax Receipt	20,000,000.00
Town of North Hempstead Tax Receipt	7,193,477.27
Federal Grant - IDEA 611	61,513.00
Federal Grant - IDEA 619	7,392.00
Special Education Grant - Title I	18,138.00
Special Education Grant - Title II	17,254.00
State Aid for School Lunch Fund	17,208.00

Reimbursements / Other Receipts:

Miscellaneous Refunds	5,841.37	
Chaperone Reimbursement	13,956.06	
City School District of Glen Cove - Green Vale Special Education Services	7,355.00	
Community Education	50.00	
Driver's Education Reimbursement	3,479.26	
East Williston UFSD - Green Vale Special Education Services	6,796.70	
Insurance Reciprocal - Bus# 16	3,186.60	
Insurance Recovery - Worker's Compensation	18,400.30	
North Shore Before/After School Child Care	3,000.00	
NYC Tuition	103,956.96	
Port Washington UFSD - Green Vale Special Education Services	22,938.35	
Syosset Central School District - Green Vale Special Education Services	1,151.00	
Transfer from General Fund -Liquid Asset - Money Market	\$4,400,000.00	A - page 2
Transfer from General Fund -Appropriated Funds - Money Market	\$2,200,000.00	B - page 3
Transfer from School Lunch Fund - Checking	95,664.36	C - page 3
Total Receipts	34,200,758.23	

Disbursements:

Check# 62936 - Check# 63384 (2,841,926.10)

Wire Transfers:

Transfer to Payroll - Checking	(4,410,344.02)	D - page 5
Transfer to Trust & Agency - Checking	(2,831,804.55)	E - page 4
NYS and NYC Payroll Taxes	(345,893.78)	
Credit Union	(4,065.00)	
Transfer to General Fund -Liquid Asset - Money Market	(25,150,000.00)	F - page 2
Transfer to School Lunch Fund - Checking	(37,599.00)	G - page 3
Total Checks Issued & Wire Transfers	(35,621,632.45)	

Total Book Balance 5/31/2019 **366,973.59**

Reconciliation with Bank Statement

Bank Ending Balance 5/1/2019	696,777.40
Less: Outstanding Checks	(329,803.81)
Adjusted Bank Balance 5/31/2019	366,973.59

General Fund -Liquid Asset - Money Market

Beginning Book Balance 5/1/2019	2,205,048.69	
Add: Interest	19,582.35	
Transfer from General Fund Checking	25,150,000.00	F - page 1
Transfer to General Fund Checking	(4,400,000.00)	A - page 1
Transfer to Debt Service - Money Market	(191,754.97)	H - page 5
Transfer to Special Aid Fund - Checking	(82,159.80)	I - page 4
Ending Book Balance 5/31/2019	<u>22,700,716.27</u>	

Ending Bank Balance 5/31/2019 22,700,716.27

General Fund - Capital Reserve - Money Market

Beginning Book Balance 5/1/2019	1,625,577.14	
Add: Interest	3,461.57	
Transfer from Capital Project Fund - Checking Reserve Funds	8,596.88	J - page 4
Ending Book Balance 5/31/2019	<u>1,637,635.59</u>	

Ending Bank Balance 5/31/2019 1,637,635.59

General Fund- Money Market

Beginning Book Balance 5/1/2019	31,169.81	
Add: Interest	17.20	
Ending Book Balance 5/31/2019	<u>31,187.01</u>	

Ending Bank Balance 5/31/2019 31,187.01

Worker's Compensation Reserve - Money Market

Beginning Book Balance 5/1/2019	2,063,434.34	
Add: Interest	4,381.26	
Ending Book Balance 5/31/2019	<u>2,067,815.60</u>	

Ending Bank Balance 5/31/2019 2,067,815.60

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 5/1/2019	1,615,051.82	
Add: Interest	3,429.21	
Ending Book Balance 5/31/2019	<u>1,618,481.03</u>	

Ending Bank Balance 5/31/2019 1,618,481.03

Liability Reserve - Money Market

Beginning Book Balance 5/1/2019	110,670.85	
Add: Interest	234.99	
Ending Book Balance 5/31/2019	<u>110,905.84</u>	

Ending Bank Balance 5/31/2019 110,905.84

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 5/1/2019	333,081.10	
Add: Interest	707.23	
Ending Book Balance 5/31/2019	<u>333,788.33</u>	

Ending Bank Balance 5/31/2019 333,788.33

ERS Contribution Reserve - Money Market

Beginning Book Balance 5/1/2019	8,163,154.66
Add: Interest	17,332.68
Ending Book Balance 5/31/2019	<u>8,180,487.34</u>

Ending Bank Balance 5/31/2019	8,180,437.34
Bank Fees to be Reversed	50.00
Adjusted Bank Balance 5/31/2019	<u>8,180,487.34</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 5/1/2019	800,000.00
Ending Book Balance 5/31/2019	<u>800,000.00</u>

Ending Bank Balance 5/31/2019	<u>800,000.00</u>
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General Fund -Appropriated Funds

Beginning Book Balance 5/1/2019	6,153,028.21
Add: Interest	8,393.40
Transfer from General Fund Checking	(2,200,000.00) B - page 1
Ending Book Balance 5/31/2019	<u>3,961,421.61</u>

Ending Bank Balance 5/31/2019	<u>3,961,421.61</u>
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General Fund - Repair Reserve - Money Market

Beginning Book Balance 5/1/2019	1,125,799.43
Add: Interest	2,390.39
Ending Book Balance 5/31/2019	<u>1,128,189.82</u>

Ending Bank Balance 5/31/2019	<u>1,128,189.82</u>
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School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 5/1/2019	573,182.96
Add: Receipts	155,045.35
Transfer from General Fund - Checking	37,599.00 G - page 1
Transfer to General Fund - Checking	(95,664.36) C - page 1
Less: Disbursements	(59,511.20)
Ending Book Balance 5/31/2019	<u>610,651.75</u>

Ending Bank Balance 5/31/2019	611,450.03
Deposit In Transit	14,501.19
Less: Outstanding Checks	(15,299.47)
Adjusted Bank Balance 5/31/2019	<u>610,651.75</u>

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 5/1/2019	400,286.31
Trips	3,280.00
Proceeds from Middle School E3 Performance	700.00
Refund from Music Theater International	400.00
IPAD Retainer Fees	299.00
IPAD Insurance Fees	1,365.00
Transfer to General Fund Checking	(250.00)
Less: Disbursement	(22,619.54)
Ending Book Balance 5/31/2019	<u>383,460.77</u>

Ending Bank Balance 5/31/2019	401,047.25
Less: Outstanding Checks	(17,586.48)
Adjusted Bank Balance 5/31/2019	<u>383,460.77</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 5/1/2019	137,568.48	
Transfer from General Fund -Liquid Asset - Money Market	82,159.80	I - page 2
Less: Disbursement	(93,667.68)	
Ending Book Balance 5/31/2019	<u>126,060.60</u>	
Ending Bank Balance 5/31/2019	140,027.48	
Less: Outstanding Checks	(13,966.88)	
Adjusted Bank Balance 5/31/2019	<u>126,060.60</u>	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 5/1/2019	2,028,763.35	
Add: Interest	4,307.64	
Ending Book Balance 5/31/2019	<u>2,033,070.99</u>	
Ending Bank Balance 5/31/2019	<u>2,033,070.99</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 5/1/2019	518,620.71	
Add: Interest	1,099.93	
Transfer to Debt Service - Money Market	(1,064.82)	K - page 5
Less: Disbursement	(16.24)	
Ending Book Balance 5/31/2019	<u>518,639.58</u>	
Ending Bank Balance 5/31/2019	<u>518,639.58</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 5/1/2019	4,191,237.05	
Add: Interest	8,888.16	
Transfer to General Fund - Capital Reserve - Money Market	(8,596.88)	J - page 2
Less: Disbursements	(7,665.00)	
Ending Book Balance 5/31/2019	<u>4,183,863.33</u>	
Ending Bank Balance 5/31/2019	4,190,178.33	
Less: Outstanding Checks	(6,315.00)	
Adjusted Bank Balance 5/31/2019	<u>4,183,863.33</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 5/1/2019	1,068,863.92	
Deposits	4,776,431.01	
Transfer from General Fund - Checking	2,831,804.55	E - page 1
Less: Disbursements	(7,216,975.31)	
Ending Book Balance 5/31/2019	<u>1,460,124.17</u>	
Ending Bank Balance 5/31/2019	1,530,644.34	
In Transit	(34,264.20)	
Less: Outstanding Checks	(36,255.97)	
Adjusted Bank Balance 5/31/2019	<u>1,460,124.17</u>	

Trust & Agency - Money Market

Beginning Book Balance 5/1/2019	162,608.52
Add: Interest	36.14
Ending Book Balance 5/31/2019	<u>162,644.66</u>
Ending Bank Balance 5/31/2019	<u>162,644.66</u>

Payroll - Checking

Beginning Book Balance 5/1/2019	-
Transfer from General Fund - Checking	4,410,344.02 D - page 1
Less: Disbursements	<u>(4,410,344.02)</u>
Ending Book Balance 5/31/2019	<u>-</u>
Ending Bank Balance 5/31/2019	117,625.38
Less: Outstanding Checks	<u>(117,625.38)</u>
Adjusted Bank Balance 5/31/2019	<u>-</u>

Debt Service

Debt Service - Money Market

Beginning Book Balance 5/1/2019	1,314,270.40
General Fund -Liquid Asset - Money Market	191,754.97 H - page 2
Capital Project Fund - 19 Million Bond - Money Market	1,064.82 K - page 4
Less: Disbursements	<u>(191,754.97)</u>
Ending Book Balance 5/31/2019	<u>1,315,335.22</u>
Ending Bank Balance 5/31/2019	<u>1,315,335.22</u>

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit *
Capital Reserve	1,634,468.60	1,637,635.59	(3,166.99)
Workers Compensation Reserve	2,063,434.34	2,067,815.60	(4,381.26)
Unemployment Insurance Reserve	1,615,051.82	1,618,481.03	(3,429.21)
Liability Reserve	110,670.85	110,905.84	(234.99)
Employee Benefit Accrued Liability Reserve	333,081.10	333,788.33	(707.23)
ERS Contribution Reserves	8,963,154.66	8,980,437.34	(17,282.68)
Repair Reserve	1,125,799.43	1,128,189.82	(2,390.39)
Total	<u>15,845,660.80</u>	<u>15,877,253.55</u>	<u>(31,592.75)</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 7/11/2019.

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

District Treasurer