

NORTH SHORE CENTRAL SCHOOL DISTRICT
September 1, 2019 - September 30, 2019

General Fund Checking

<u>Beginning Balance 9/1/2019</u>		704,610.67
<u>Receipts:</u>		
Excess Cost Aid 2018-2019		75,946.00
Lottery Grant		12,252.75
Lottery Text Book Aid		43,020.00
Federal Grant - IDEA 611		127,629.00
Federal Grant - IDEA 619		4,272.00
<u>Reimbursements / Other Receipts:</u>		
Miscellaneous Refunds		3,160.81
Business Pilot in Lieu of Taxes - Long Island Management, LLC		17,153.88
BOCES Aid 2018-2019		384,026.45
Locust Valley CSD - Split Property Tax		61,496.65
Manhasset UFSD - Green Vale Special Education Services		17,034.20
Medicaid Reimbursement		20,546.65
North Shore Before/After School Child Care		3,000.00
NY State/Worker's Compensation Board - Medical & Indemnity Reimbursement		26,139.23
Roslyn Public Schools - Split Property Tax		31,144.83
Voided Checks		2,463.00
Transfer from General Fund -Liquid Asset - Money Market		6,900,000.00
Transfer from School Lunch Fund - Checking		37,178.91
Total Receipts		7,766,464.36
 <u>Disbursements:</u>		
Check# 64613 - Check# 64964		(2,432,420.99)
 <u>Wire Transfers:</u>		
Transfer to Payroll - Checking		(2,860,704.50)
Transfer to Trust & Agency - Checking		(1,723,019.45)
NYS and NYC Payroll Taxes		(230,976.33)
Credit Union		(2,110.00)
Total Checks Issued & Wire Transfers		(7,249,231.27)
 Total Book Balance 9/30/2019		 1,221,843.76
 <u>Reconciliation with Bank Statement</u>		
Bank Ending Balance 9/1/2019		1,282,622.48
Less: Outstanding Checks		(60,778.72)
Adjusted Bank Balance 9/30/2019		1,221,843.76

General Fund -Liquid Asset - Money Market

Beginning Book Balance 9/1/2019	4,151,919.37	
Add: Interest	7,888.11	
Tax Anticipation Note Borrowing	5,029,775.00	
Transfer to General Fund Checking	(6,900,000.00)	A - page 1
Transfer to School Lunch Fund - Checking	(6,754.04)	E - page 4
Transfer to Special Aid Fund - Checking	(193,609.76)	F - page 4
Transfer to Employee Benefit Accrued Liability Reserve - Money Market	(10,158.04)	G - page 3
Ending Book Balance 9/30/2019	2,079,060.64	
Ending Bank Balance 9/30/2019	2,079,060.64	

General Fund - Capital Reserve - Money Market

Beginning Book Balance 9/1/2019	1,665,513.25	
Add: Interest	3,405.01	
Transfer from Capital Project Fund - Checking Reserve Funds	16,843.17	H - page 5
Ending Book Balance 9/30/2019	1,685,761.43	
Ending Bank Balance 9/30/2019	1,685,761.43	

General Fund- Money Market

Beginning Book Balance 9/1/2019	31,235.99	
Add: Interest	14.63	
Ending Book Balance 9/30/2019	31,250.62	
Ending Bank Balance 9/30/2019	31,250.62	

Worker's Compensation Reserve - Money Market

Beginning Book Balance 9/1/2019	2,080,858.66	
Add: Interest	4,235.82	
Ending Book Balance 9/30/2019	2,085,094.48	
Ending Bank Balance 9/30/2019	2,085,094.48	

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 9/1/2019	1,628,689.84	
Add: Interest	3,315.38	
Ending Book Balance 9/30/2019	1,632,005.22	
Ending Bank Balance 9/30/2019	1,632,005.22	

Liability Reserve - Money Market

Beginning Book Balance 9/1/2019	111,605.40	
Add: Interest	227.19	
Ending Book Balance 9/30/2019	111,832.59	
Ending Bank Balance 9/30/2019	111,832.59	

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 9/1/2019	335,893.74	
Add: Interest	702.34	
Transfer from General Fund -Liquid Asset - Money Market	10,158.04	G - page 2
Ending Book Balance 9/30/2019	<u>346,754.12</u>	

Ending Bank Balance 9/30/2019 346,754.12

ERS Contribution Reserve - Money Market

Beginning Book Balance 9/1/2019	7,731,473.95	
Add: Interest	15,738.28	
Ending Book Balance 9/30/2019	<u>7,747,212.23</u>	

Ending Bank Balance 9/30/2019 7,747,212.23

ERS Contribution Reserve -Checking

Beginning Book Balance 9/1/2019	800,000.00	
Ending Book Balance 9/30/2019	<u>800,000.00</u>	

Ending Bank Balance 9/30/2019 800,000.00

TRS Reserve - Money Market

Beginning Book Balance 9/1/2019	500,612.98	
Add: Interest	1,019.02	
Ending Book Balance 9/30/2019	<u>501,632.00</u>	

Ending Bank Balance 9/30/2019 501,632.00

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 9/1/2019	6,199,529.07	
Add: Interest	12,619.84	
Ending Book Balance 9/30/2019	<u>6,212,148.91</u>	

Ending Bank Balance 9/30/2019 6,212,148.91

General Fund - Repair Reserve - Money Market

Beginning Book Balance 9/1/2019	1,135,306.04	
Add: Interest	2,311.04	
Ending Book Balance 9/30/2019	<u>1,137,617.08</u>	

Ending Bank Balance 9/30/2019 1,137,617.08

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 9/1/2019	541,120.64	
Add: Receipts	163,951.43	
Transfer from General Fund -Liquid Asset - Money Market	6,754.04	E - page 2
Quarterly Sales Tax	(342.01)	
Transfer to General Fund - Checking	(37,178.91)	B - page 1
Less: Disbursements	(24,101.56)	
Ending Book Balance 9/30/2019	650,203.63	
Ending Bank Balance 9/30/2019	641,898.56	
Deposit In Transit	8,448.12	
Less: Outstanding Checks	(143.05)	
Adjusted Bank Balance 9/30/2019	650,203.63	

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 9/1/2019	364,049.75	
HS- Fall Driver's Education	13,300.00	
IPAD Retainer Fees	299.00	
IPAD Insurance Fees	1,945.00	
NSF	(50.00)	
Less: Disbursement	(26,617.63)	
Ending Book Balance 9/30/2019	352,926.12	
Ending Bank Balance 9/30/2019	352,926.12	

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 9/1/2019	37,410.81	
Transfer from General Fund -Liquid Asset - Money Market	193,609.76	F - page 2
Less: Disbursement	(193,609.76)	
Ending Book Balance 9/30/2019	37,410.81	
Ending Bank Balance 9/30/2019	39,610.81	
Less: Outstanding Checks	(2,200.00)	
Adjusted Bank Balance 9/30/2019	37,410.81	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 9/1/2019	1,315,197.34	
Add: Interest	2,629.35	
Deposit	7,012.00	
Less: Disbursement	(79,124.84)	
Ending Book Balance 9/30/2019	1,245,713.85	
Ending Bank Balance 9/30/2019	1,245,713.85	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 9/1/2019	513,896.32	
Add: Interest	1,044.18	
Transfer to Debt Service - Money Market	(2,193.08)	I - page 6
Ending Book Balance 9/30/2019	<u>512,747.42</u>	

Ending Bank Balance 9/30/2019 512,747.42

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 9/1/2019	3,486,030.78	
Add: Interest	7,003.64	
Transfer to General Fund - Capital Reserve - Money Market	(16,843.17)	H - page 2
Less: Disbursement	(150,730.15)	
Ending Book Balance 9/30/2019	<u>3,325,461.10</u>	

Ending Bank Balance 9/30/2019 3,325,461.10

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 9/1/2019	937,796.40	
Deposits	3,119,920.85	
Transfer from General Fund - Checking	1,723,019.45	D - page 1
Less: Disbursements	(4,701,982.62)	
Ending Book Balance 9/30/2019	<u>1,078,754.08</u>	

Ending Bank Balance 9/30/2019 1,105,027.87

In Transit	(11,414.86)	
Less: Outstanding Checks	(14,858.93)	
Adjusted Bank Balance 9/30/2019	<u>1,078,754.08</u>	

Trust & Agency - Money Market

Beginning Book Balance 9/1/2019	162,757.16	
Add: Interest	38.20	
Ending Book Balance 9/30/2019	<u>162,795.36</u>	

Ending Bank Balance 9/30/2019 162,795.36

Payroll - Checking

Beginning Book Balance 9/1/2019	-	
Transfer from General Fund - Checking	2,860,704.50	C - page 1
Less: Disbursements	(2,860,704.50)	
Ending Book Balance 9/30/2019	<u>-</u>	

Ending Bank Balance 9/30/2019 35,622.97

In Transit	(357.09)	
Less: Outstanding Checks	(35,265.88)	
Adjusted Bank Balance 9/30/2019	<u>-</u>	

Debt Service - Money Market

Beginning Book Balance 9/1/2019	1,317,499.49
Transfer from Capital Project Fund - 19 Million Bond - Money Market	2,193.08 F - page 5
Ending Book Balance 9/30/2019	<u>1,319,692.57</u>
Ending Bank Balance 9/30/2019	<u>1,319,692.57</u>

Reserve Accounts

	<u>Reserve Account</u>	<u>Reserve Bank Account</u>	<u>In Transit *</u>
Workers Compensation Reserve	2,026,744.23	2,085,094.48	(58,350.25)
Unemployment Insurance Reserve	1,632,005.22	1,632,005.22	-
TRS Reserve	594,025.50	501,632.00	92,393.50
Liability Reserve	111,832.59	111,832.59	-
Employee Benefit Accrued Liability Reserve	346,754.12	346,754.12	-
Capital Reserve	3,185,761.43	1,685,761.43	1,500,000.00
Repair Reserve	1,115,278.08	1,137,617.08	(22,339.00)
ERS Contribution Reserves	7,347,212.23	8,547,212.23	(1,200,000.00)
Total	<u>16,359,613.40</u>	<u>16,047,909.15</u>	<u>311,704.25</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 11/21/2019.

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

District Treasurer