

**CASH REPORT  
HILLSIDE BOARD OF EDUCATION  
FOR THE MONTH ENDING: APRIL 30, 2023**

GL #	FUNDS	Bank	Bank #	BEGINNING CASH BALANCE PER SEC REPORT	MONTHLY CASH RECEIPTS	MONTHLY CASH DISBURSE	ENDING CASH BALANCE PER SEC REPORT
10-101	GENERAL FUND	INV	500049900765	11,669,524.39	6,090,492.78	(6,736,194.32)	11,023,822.85
10-102	GENERAL FD Athletic Fd.	INV	500049900947	3,681.04	0.00	(3,888.00)	(206.96)
10-116	GEN FUND cap reserve	INV	500049903312	6,670,456.45	1,503.92	0.00	6,671,960.37
	<b>Total General Fd</b>			<b>18,343,661.88</b>	<b>6,091,996.70</b>	<b>(6,740,082.32)</b>	<b>17,695,576.26</b>
20-101	Special Revenue Fund	INV	500049900765	2,515,501.61	403,945.00	(774,903.06)	2,144,543.55
30-101	Capital Projects Fund	INV	500049900765	673,239.08	142.46	(25,087.95)	648,293.59
	<b>Total Capital Projects Fd</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
60-101	Enterprise Fund-Food Sys	INV	500049900939	(107,306.79)	383,275.02	(236,735.44)	39,232.79
	<b>TRUST AND AGENCY FUNDS:</b>						
	Payroll	INV	500049905153	(3,226.74)	2,053,176.93	(2,050,237.37)	(287.18)
90-101	Payroll Agency	INV	500049900904	1,094,324.76	1,661,294.45	(1,519,185.74)	1,236,433.47
90-101	Summer Savings	INV	500049903596	924,025.46	133,260.36	0.00	1,057,285.82
91-101	Unemployment	INV	500049900920	192,849.08	0.00	0.00	192,849.08
	<b>Total Trust and Agency Fd</b>			<b>2,207,972.56</b>	<b>3,847,731.74</b>	<b>(3,569,423.11)</b>	<b>2,486,281.19</b>
	<b>Scholarship and Memorial Fund</b>						
91-102	Memorial Fund	INV	300040040275	1,636.62	1.48	0.00	1,638.10
91-102	Scholarship Fund	INV	300040040274	1,266.54	1.15	0.00	1,267.69
	<b>Total Scholarship and Memorial Fd</b>			<b>2,903.16</b>	<b>2.63</b>	<b>0.00</b>	<b>2,905.79</b>
	<b>Total All Funds:</b>			<b>23,635,971.50</b>	<b>10,726,951.09</b>	<b>(11,321,143.93)</b>	<b>23,016,833.17</b>

PREPARED AND SUBMITTED BY:

Dr. David Eichenholtz, Business Administrator/Board Secretary

6/14/2023  
Date

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - OPERATING ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

	<u>FUND 10</u>	<u>FUND 20</u>	<u>TOTAL</u>
GENERAL LEDGER BALANCE- 3/31/23	\$ 11,669,524.39	\$ 2,515,501.61	\$ 14,185,026.00
OPENING BALANCE ADJ. PER 6/30/23 AUDIT	(2,266,915.76)	(16,863.84)	(2,283,779.60)
CASH RECEIPTS PER GENERAL LEDGER	<u>6,090,492.78</u>	<u>403,945.00</u>	<u>6,494,437.78</u>
	\$ 15,493,101.41	\$ 2,902,582.77	\$ 18,395,684.18
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>6,736,194.32</u>	<u>774,903.06</u>	<u>7,511,097.38</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>\$ 11,023,822.85</u>	<u>\$ 2,144,543.55</u>	<u>\$ 13,168,366.40</u>
BALANCE PER BANK STATEMENT:			
CITIZENS BANK - A/C# XXX0765			\$ 17,173,538.09
CITIZENS BANK - A/C# XXX4846 (HEALTH BENEFITS)			115,627.47
CAPITAL RESERVE BALANCE - NOT IN SEPARATE BANK ACCOUNT			(5,007,019.93)
ADD: DUE FROM FOOD SERVICE - PAYROLL: See Attached Listing			418,424.40
Unreconciled Difference			(3,254.67)
Interest Earnings due from Other Funds			2,070.69
Bank Transfers Not reported in GL			
June deposit transferred back to GF from Summer Pay		(4,230.74)	
Transfers from Net Pay		(1,614.65)	
Transfers from Summer Pay		(244.37)	
Transfers from Payroll Agency		(799.56)	
			(6,889.32)
Transfer to Net Pay for Employee Sick Pay that was returned			8,816.98
Due from Summer Pay Account			644.87
Due to Payroll Agency- 9/15 Pay Shortage			(2,201.18)
Due to Payroll Agency- 9/30 Pay Shortage			(95,664.45)
Additional Funds Transferred to Payroll Agency- 11/16/22			4,620.75
\$100 Deposit; due to Payroll Agency Employee Refund			(100.00)
Meritain W/D Not Posted to HB Expense Account			3,546,926.93
LESS: OUTSTANDING CHECKS			<u>(2,987,174.23)</u>
			<u>\$ 13,168,366.41</u>
			\$ (0.00)

HILLSIDE BOARD OF EDUCATION  
SALARIES DUE FROM CAFÉ  
FY 22/23

JANUARY 2020	13,673.73
FEBRUARY 2020	17,097.51
MARCH 2020	16,163.24
APRIL 2020	13,533.90
MAY 2020	13,533.90
JUNE 2020	15,612.46
JULY 2020	5,147.88
AUGUST 2020	5,147.88
SEPTEMBER 2020	5,321.50
OCTOBER 2020	5,510.28
NOVEMBER 2020	5,528.68
DECEMBER 2020	6,121.87
JANUARY 2021	5,501.02
FEBRUARY 2021	5,677.42
MARCH 2021	6,597.78
APRIL 2021	5,677.42
MAY 2021	5,627.32
JUNE 2021	6,222.00
JULY 2021	5,276.62
AUGUST 2021	5,276.62
SEPTEMBER 2021	7,134.74
OCTOBER 2021	11,681.55
NOVEMBER 2021	10,322.35
DECEMBER 2021	15,960.68
JANUARY 2022	8,701.67
FEBRUARY 2022	13,141.67
MARCH 2022	12,613.80
APRIL 2022	15,268.45
MAY 2022	12,076.97
JUNE 2022	18,448.72
JULY 2022	5,276.62
AUGUST 2022	7,173.41
SEPTEMBER 2022	7,341.39
OCTOBER 2022	13,258.69
NOVEMBER 2022	14,570.89
DECEMBER 2022	15,341.08
JANUARY 2023	14,063.64
FEBRUARY 2023	17,845.68
MARCH 2023	15,862.28
APRIL 2023	14,091.09

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418,424.40

HILLSIDE BOARD OF EDUCATION  
 OPERATING ACCOUNT  
 LIST OF OUTSTANDING CHECKS - APRIL 30, 2023

<u>CHECK DATE</u>	<u>CHECK NUMBER</u>	<u>CHECK AMOUNT</u>	
	50446	1,743.14	
	50450	35.16	
	50518	45.51	
	50551	15.98	
	50679	35.00	
	50775	14.14	
	50810	900.00	
	50932	302.40	POSITIVE PAY??
	51941	100.00	
	51957	113.83	
	51979	235.50	
	52072	100.00	
	52269	170.00	
	52364	170.00	
	52501	100.00	
Sep-20	52666	60.00	
	52717	16.30	
	53727	150.00	
	53907	399.00	
	53948	2,672.53	
	53983	900.00	
	53992	3,331.00	
	84150	122.00	
9/24/2021	54483	195.00	
9/24/2021	54548	819.00	
10/29/2021	54646	81.00	
10/29/2021	54675	160.00	
10/29/2021	54695	2,000.00	
11/16/2021	54883	100.00	
12/17/2021	54990	65.00	
3/25/2022	55499	1,000.00	
4/29/2022	55710	100.00	
5/27/2022	55802	400.60	
5/27/2022	55834	350.00	
5/27/2022	55840	285.00	
5/27/2022	55868	100.00	
7/29/2022	56199	2,060.00	
9/30/2022	56357	35.39	
9/30/2022	56397	22,500.00	
9/30/2022	56538	300.00	

10/28/2022	56766	5,000.00
12/23/2022	56885	157.70
12/23/2022	56900	5,600.00
12/23/2022	57052	366.44
12/23/2022	57075	3,895.00
12/23/2022	57104	5,600.00
1/27/2022	57426	1,000.00
1/27/2022	57573	125.00
2/24/2023	57680	331.52
2/24/2023	57745	2,090.00
2/24/2023 A58523		460,162.00
3/27/2023	57755	1,506.00
3/27/2023	57801	832.00
3/27/2023	57808	1,738.00
3/27/2023	57811	354.00
3/27/2023	57818	250.00
3/27/2023	57853	3,600.00
3/27/2023	57854	300.00
3/27/2023 #A58757		96,535.96
APRIL CHECK REGISTER		<u>2,355,448.13</u>
		<u>\$ 2,987,174.23</u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - ATHLETIC ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE -3/31/23	\$ 3,681.04
CASH RECEIPTS PER GENERAL LEDGER	<u>-</u>
	\$ 3,681.04
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>3,888.00</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>\$ (206.96)</u>
BALANCE PER BANK STATEMENT @ 4/30/23	
CITIZENS BANK - A/C# XXX9047	\$ 5,214.96
APRIL INTEREST DUE TO GF	(4.92)
ADD: DEPOSIT IN TRANSIT	
LESS: OUTSTANDING CHECKS - PRIOR	(197.00)
LESS: OUTSTANDING CHECKS	<u>(5,220.00)</u>
	<u>\$ (206.96)</u>

HILLSIDE BOARD OF EDUCATION  
ATHLETIC ACCOUNT OUTSTANDING CHECKS  
APRIL 30, 2023

17253	6/2020	91.00
17288	6/2020	81.00
17344	6/2020	81.00
17490	3/15/2021	84.00
17553	8/25/2021	104.00
17836	9/16/2022	65.00
17919	11/4/2022	107.00
17921	11/4/2022	107.00
18003	1/24/2023	153.00
18010	1/26/2023	88.00
18028	2/6/2023	130.00
18031	2/9/2023	88.00
18056	2/22/2023	65.00
18061	3/10/2023	88.00

April Check Reg	<u>3,888.00</u>
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5,220.00

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - CAPITAL RESERVE ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE -3/31/23	\$ 6,670,456.45
CASH RECEIPTS PER GENERAL LEDGER	<u>1,503.92</u>
	\$ 6,671,960.37
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>-</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>\$ 6,671,960.37</u>
BALANCE PER BANK STATEMENT @ 4/30/23	
CITIZENS BANK - A/C# XXX3312	\$ 1,664,940.44
CAPITAL RESERVE BALANCE - IN OPERATING ACCC	<u>5,007,019.93</u>
	<u>\$ 6,671,960.37</u>



HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - CAFETERIA ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23	(107,306.79)
CASH RECEIPTS PER GENERAL LEDGER	<u>383,275.02</u> *
	275,968.23
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>236,735.44</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>39,232.79</u>
 BALANCE PER BANK STATEMENT @ 4/30/23	
CITIZENS BANK - A/C# XXX0939	680,738.21
 LESS - DUE TO GENERAL ACCOUNT - PAYROLL:	(418,424.40)
 APRIL INTEREST DUE TO GF	(347.72)
LESS: OUTSTANDING CHECK #1808	(42.10)
OUTSTANDING CHECKS PER ATTACHED	<u>(222,691.20)</u>
	<u>39,232.79</u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - CAFETERIA ACCOUNT  
JUNE 30, 2023

LESS - DUE TO GENERAL ACCOUNT - PAYROLL:

JANUARY 2020	(13,673.73)
FEBRUARY 2020	(17,097.51)
MARCH 2020	(16,163.24)
APRIL 2020	(13,533.90)
MAY 2020	(13,533.90)
JUNE 2020	(15,612.46)
JULY 2020	(5,147.88)
AUGUST 2020	(5,147.88)
SEPTEMBER 2020	(5,321.50)
OCTOBER 2020	(5,510.28)
NOVEMBER 2020	(5,528.68)
DECEMBER 2020	(6,121.87)
JANUARY 2021	(5,501.02)
FEBRUARY 2021	(5,677.42)
MARCH 2021	(6,597.78)
APRIL 2021	(5,677.42)
MAY 2021	(5,627.32)
JUNE 2021	(6,222.00)
JULY 2021	(5,276.62)
AUGUST 2021	(5,276.62)
SEPTEMBER 2021	(7,134.74)
OCTOER 2021	(11,681.55)
NOVEMBER 2021	(10,322.35)
DECEMBER 2021	(15,960.68)
JANUARY 2022	(8,701.67)
FEBRUARY 2022	(13,141.67)
MARCH 2022	(12,613.80)
APRIL 2022 PAYROLL	(15,268.45)
MAY 2022 PAYROLL	(12,076.97)
JUNE 2022 PAYROLL	(18,448.72)
JULY 2022 PAYROLL	(5,276.62)
AUGUST 2022 PAYROLL	(7,173.41)
SEPTEMBER 2022 PAYROLL	(7,341.39)
OCTOBER 2022 PAYROLL	(13,258.69)
NOVEMBER 2022 PAYROLL	(14,570.89)
DECEMBER 2022 PAYROLL	(15,341.08)
JANUARY 2023 PAYROLL	(14,063.64)
FEBRUARY 2023 PAYROLL	(17,845.68)
MARCH 2023 PAYROLL	(15,862.28)
APRIL 2023 PAYROLL	(14,091.09)
PAYROLL DUE TO GF	<u>(418,424.40)</u>

HILLSIDE BOARD OF EDUCATION  
CAFETERIAL ACCOUNT OUTSTANDING CHECKS  
APRIL 30, 2023

DATE	CK #	AMOUNT
2/25/2022	1923	46.85
4/26/2023	1991	23,983.12
4/26/2023	1992	196,958.23
4/26/2023	1993	<u>1,703.00</u>
	Total	<u><u>222,691.20</u></u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - NET PAYROLL ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

BALANCE - 3/31/23 \$ (3,226.74)

CASH RECEIPTS PER STATEMENT 2,053,176.93

\$ 2,049,950.19

CASH DISBURSEMENTS PER STATEMENT 2,050,237.37

BALANCE - 4/30/23 \$ (287.18)

BALANCE PER BANK STATEMENT:

CITIZENS BANK - A/C# XXX5153 \$ 11,494.97

Less: Chargeback due to GF (8,816.98) \*

Add: Amounts Due from GF 1,614.65

APRIL INTEREST DUE TO GF (97.51)

LESS: OUTSTANDING CHECKS (4,593.12)

ADJUSTED BANK BALANCE @ 4/30/23 \$ (397.99)

\*- Transferred from operating to Agency for disbursement which was  
Sick payment that employee wanted to deposit in AXA

*DIFFERENCE* \$ 110.81

HILLSIDE BOARD OF EDUCATION  
NET PAYROLL ACCOUNT  
OUTSTANDING CHECKS 2022/23

12/30/2021	109146	181.09
7/28/2022	109246	670.76
7/29/2022	109248	660.57
9/15/2022	109285	1.05
4/28/2023	109371	2,900.89
4/28/2023	109374	<u>178.76</u>
	Total	<u>4,593.12</u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - PAYROLL AGENCY ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23	\$ 1,094,324.76
CASH RECEIPTS PER GENERAL LEDGER	1,661,294.45
	\$ 2,755,619.21
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>1,499,209.87</u>
GENERAL LEDGER BALANCE - 4/30/23	\$ 1,256,409.34
RECEIPTS NOT IN BANK	-
DISBURSEMENTS NOT IN GL- EBC	-
<i>DISBURSEMENTS NOT IN GL- NJ GIT</i>	<u>19,975.87</u>
ADJUSTED GENERAL LEDGER BALANCE-4/30/23	\$ 1,236,433.47
BALANCE PER BANK STATEMENT:	
CITIZENS BANK - A/C# XXX0904	\$ 1,573,821.25
DUE BACK FROM AXISPLUS:	
DUPLICATE TRANSFER TO AXISPLUS (USBAFLEX)- Si	1,654.39
DUPLICATE TRANSFER TO AXISPLUS (USBAFLEX)- O	1,654.39
DUPLICATE TRANSFER TO AXISPLUS (USBAFLEX)- O	1,654.39
AMOUNTS TRANSFERRED TO GF- DUE BACK TO	446.06
PAYROLL AGENCY	353.49
Due from GF- Shortage on 9/15 Payroll	2,201.18
Due from GF- Shortage on 9/30 Payroll	95,664.45
Additional Transfers from GF on 11/16	(4,620.75)
APRIL INTEREST DUE TO GF	(1,442.42)
LESS: OUTSTANDING CHECKS	<u>(435,863.67)</u>
ADJUSTED BANK BALANCE @ 4/30/23	<u>\$ 1,235,522.76</u>
Difference	\$ 910.71

HILLSIDE BOARD OF EDUCATION  
 PAYROLL AGENCY OUTSTANDING CHECKS  
 APRIL 30, 2023

<u>DATE</u>	<u>OUTSTANDING ITEM</u>	<u>AMOUNT</u>
	USBA FLEX	1,654.39
	NJ Family Support Center	3,402.57
	CK # 6744	550.00
4/14/2022	#A55807	66.67
5/27/2022	#A56277	696.68
6/30/2022	#A56574	1,900.00
11/30/2022	CK# 6884	25.00
4/28/2023	CK# 6928	347.77
4/28/2023	CK# 6929	2,063.12
4/28/2023	CK# 6930	100.00
4/28/2023	CK# 6931	195.66
4/15/2023	#A58812	270.04
4/30/2023	#A59012	3,013.68
4/30/2023	#A59013	5,318.59
4/30/2023	#A59014	216.67
4/30/2023	#A59016	2,500.00
4/30/2023	#A59017	19.36
4/30/2023	#A59018	5,820.00
4/30/2023	#A59019	790.00
4/30/2023	#A59024	2,725.00
4/30/2023	#A59026	2,220.18
4/30/2023	#A59027	1,801.52
4/30/2023	#A59028	5,834.50
4/30/2023	#A59029	39,162.64
4/30/2023	#A59030	350.52
4/30/2023	#A59034	326.60
4/30/2023	#A59036	1,275.00
4/30/2023	#A59038	31,220.50
4/30/2023	#A59039	7,134.71
4/30/2023	#A59045	1,850.00
4/30/2023	PERS	66,101.89
4/30/2023	TPAF	246,910.41
		<u>435,863.67</u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - SUMMER PAY ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23 \$ 924,025.46

CASH RECEIPTS PER GENERAL LEDGER 133,260.36

CASH DISBURSEMENTS PER GENERAL LEDGER -

GENERAL LEDGER BALANCE - 4/30/23 \$ 1,057,285.82

BALANCE PER BANK STATEMENT:

CITIZENS BANK - A/C# XXX0920 \$ 1,054,808.79

SEPTEMBER 22 ADD'L TRANSFERS FROM GF (644.87)

JUNE DEPOSIT TRANSFERRED BACK TO GF 4,230.74

EMPLOYEES WHO TERMINATED DURING THE  
YEAR FUNDS TRANSFERRED TO GF 244.37

September Disbursement in GL not in Bank (1,353.21)

ADJUSTED BANK BALANCE 4/30/23 \$ 1,057,285.82



HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - UNEMPLOYMENT ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23 \$ 192,849.08

INTEREST EARNINGS 178.12

CASH RECEIPTS PER GENERAL LEDGER -

\$ 193,027.20

INTEREST EARNINGS TRANSFERRED -

CASH DISBURSEMENTS PER GENERAL LEDGER (178.12)

GENERAL LEDGER BALANCE - 4/30/23 \$ 192,849.08

BALANCE PER BANK STATEMENT @ 4/30/23

CITIZENS BANK - A/C# XXX0920 \$ 197,176.95

INTEREST DUE TO GF- APRIL (178.12)

LESS: OUTSTANDING CHECKS (FROM 17/18) (4,149.75)

\$ 192,849.08

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION - DEANNA TAYLOR BANKS SCHOLARSHIP  
and MEMORIAL ACCOUNT  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23	\$ 2,903.16
CASH RECEIPTS PER GENERAL LEDGER	<u>2.63</u>
	\$ 2,905.79
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>-</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>\$ 2,905.79</u>
BALANCE PER BANK STATEMENT @ 4/30/23	
CITIZENS BANK - A/C# XXX9042	\$ 1,638.10
CITIZENS BANK - A/C# XXX9056	<u>1,267.69</u>
	<u>\$ 2,905.79</u>

HILLSIDE BOARD OF EDUCATION  
BANK RECONCILIATION- CAPITAL PROJECTS FUND  
FOR THE MONTH ENDING APRIL 30, 2023

GENERAL LEDGER BALANCE - 3/31/23	\$ 673,239.08
INTEREST EARNINGS	142.46
CASH RECEIPTS PER GENERAL LEDGER	<u>-</u>
	\$ 673,381.54
CASH DISBURSEMENTS PER GENERAL LEDGER	<u>25,087.95</u>
GENERAL LEDGER BALANCE - 4/30/23	<u>\$ 648,293.59</u>
 BALANCE PER BANK STATEMENT @ 4/30/23	
INVESTORS BANK - A/C# XXX0920	\$ 712,430.74
 LESS: OUTSTANDING WIRES	
MARCH- #A58758 WILL DAN ENEGRY	39,048.70
APRIL #A58995 DESESA	<u>25,087.95</u>
	<u>\$ 648,294.09</u>