

NORTH SHORE CENTRAL SCHOOL DISTRICT

April 1, 2018 - April 30, 2018

General Fund Checking

Beginning Balance 4/1/2018

811,122.42

Receipts:

Town of North Hempstead Tax Receipt 300,000.00
Town of Oyster Bay Tax Receipt 12,800,000.00

Special Education Grant - IDEA 611 80,933.00

State Aid for School Lunch Fund 17,419.00

Reimbursements / Other Receipts:

Miscellaneous Refunds 5,392.50

Building Use 395.00

Chaperone Reimbursement 53,608.54

Community Education 15,438.00

East Williston UFSD - Special Education Services for GreenVale Students 9,129.23

LIPA Pilot - 2018-2019 School Year 1,775,030.32

Locust Valley CSD - Bus/ Repair Service 745.29

Nassau County Administrative Cost 2015/2016 School Year- CPSE 53,847.00

Roslyn Public Schools - Bus/Repair Service 1,153.60

NYC Tuition 35,201.99

North Shore Before/After School Child Care 3,000.00

Voided Checks 7.70

Transfer from School Lunch Fund - Checking 12,110.58 A - page 4

Total Receipts 15,163,411.75

Disbursements:

Check# 57846 to Check# 58045 (826,486.15)

Wire Transfers:

Transfer to Payroll - Checking (1,365,330.74) B - page 6

Transfer to Trust & Agency - Checking (880,620.24) C - page 5

NYS and NYC Payroll Taxes (108,161.53)

Credit Union (1,530.00)

Interim Payroll (3.90)

NSF (170.00)

Transfer to General Fund -Liquid Asset - Money Market (8,400,000.00) D - page 2

Transfer to School Lunch Fund - Checking (16,423.00) E - page 4

Transfer to Special Aid Fund - Checking (148,915.98) F - page 4

Total Checks Issued & Wire Transfers (11,747,641.54)

Total Book Balance 4/30/2018

4,226,892.63

Reconciliation with Bank Statement

Bank Ending Balance 4/1/2018 4,325,220.14

Interim Payroll (3.90)

Less: Outstanding Checks (98,323.61)

Adjusted Bank Balance 4/30/2018 4,226,892.63

General Fund - Liquid Asset

Beginning Book Balance 4/1/2018	5,553.15
Transfer from General Fund -Liquid Asset - Money Market	(5,553.15) G - page 2
Ending Book Balance 4/30/2018	<u>-</u>
Ending Bank Balance 4/30/2018	<u>-</u>

General Fund -Liquid Asset - Money Market

Beginning Book Balance 4/1/2018	261,279.45
Add: Interest	7,907.84
Transfer from General Fund - Liquid Asset	5,553.15 G - page 2
Transfer from General Fund Checking	8,400,000.00 D - page 1
Transfer from Employee Benefit Accrued Liability Reserve - Money Market	11,359.20 H - page 3
Transfer to Capital Project Fund - Budgeted Projects - Checking	(770,156.00) I - page 5
Ending Book Balance 4/30/2018	<u>7,915,943.64</u>
Ending Bank Balance 4/30/2018	<u>7,915,943.64</u>

General Fund - Capital Reserve - Money Market

Beginning Book Balance 4/1/2018	3,469,075.62
Add: Interest	4,277.16
Transfer from Capital Project Fund - Budgeted Projects - Checking	1,033.00 J - page 5
Ending Book Balance 4/30/2018	<u>3,474,385.78</u>
Ending Bank Balance 4/30/2018	3,474,360.78
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 4/30/2018	<u>3,474,385.78</u>

General Fund- Money Market

Beginning Book Balance 4/1/2018	31,010.55
Add: Interest	6.36
Ending Book Balance 4/30/2018	<u>31,016.91</u>
Ending Bank Balance 4/30/2018	<u>31,016.91</u>

Worker's Compensation Reserve - Money Market

Beginning Book Balance 4/1/2018	2,021,833.89
Add: Interest	2,492.65
Ending Book Balance 4/30/2018	<u>2,024,326.54</u>
Ending Bank Balance 4/30/2018	<u>2,024,326.54</u>

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 4/1/2018	1,582,491.15
Add: Interest	1,951.01
Ending Book Balance 4/30/2018	<u>1,584,442.16</u>
Ending Bank Balance 4/30/2018	<u>1,584,442.16</u>

Liability Reserve - Money Market

Beginning Book Balance 4/1/2018	108,439.64
Add: Interest	133.68
Ending Book Balance 4/30/2018	<u>108,573.32</u>
Ending Bank Balance 4/30/2018	<u>108,573.32</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 4/1/2018	331,959.75
Add: Interest	403.18
Transfer from General Fund -Liquid Asset - Money Market	(11,359.20) H - page 2
Ending Book Balance 4/30/2018	<u>321,003.73</u>
Ending Bank Balance 4/30/2018	<u>321,003.73</u>

ERS Contribution Reserve - Money Market

Beginning Book Balance 4/1/2018	5,695,687.67
Add: Interest	7,022.07
Ending Book Balance 4/30/2018	<u>5,702,709.74</u>
Ending Bank Balance 4/30/2018	<u>5,702,709.74</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 4/1/2018	800,000.00
Ending Book Balance 4/30/2018	<u>800,000.00</u>
Ending Bank Balance 4/30/2018	<u>800,000.00</u>

General Fund -Appropriated Funds - Certificate of Deposit

Beginning Book Balance 4/1/2018	7,007,991.67
Add: Interest	8,750.26
Ending Book Balance 4/30/2018	<u>7,016,741.93</u>
Ending Bank Balance 4/30/2018	<u>7,016,741.93</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 4/1/2018	728,847.84
Add: Interest	898.56
Ending Book Balance 4/30/2018	<u>729,746.40</u>
Ending Bank Balance 4/30/2018	<u>729,746.40</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 4/1/2018	1,212,305.08
Add: Interest	1,494.60
Ending Book Balance 4/30/2018	<u>1,213,799.68</u>
Ending Bank Balance 4/30/2018	<u>1,213,799.68</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 4/1/2018	692,448.17
Add: Receipts	115,733.40
Transfer from General Fund - Checking	16,423.00 E - page 1
NSF	(25.00)
Transfer to General Fund - Checking	(12,110.58) A - page 1
Less: Disbursements	(33,700.10)
Ending Book Balance 4/30/2018	778,768.89
Ending Bank Balance 4/30/2018	765,932.73
Deposit In Transit	12,836.16
Adjusted Bank Balance 4/30/2018	778,768.89

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 4/1/2018	384,284.06
Trip	7,439.88
NYSSMA	1,000.00
AP Exam Fee	45.00
HS Musical - Legally Blond	8,153.04
Void	100.00
Less: Disbursement	(20,506.50)
Ending Book Balance 4/30/2018	380,515.48
Ending Bank Balance 4/30/2018	380,931.48
Bank Fees to be Reversed	34.00
Less: Outstanding Checks	(450.00)
Adjusted Bank Balance 4/30/2018	380,515.48

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 4/1/2018	39,224.08
Transfer from General Fund - Checking	148,915.98 F - page 1
Less: Disbursement	(33,915.98)
Ending Book Balance 4/30/2018	154,224.08
Ending Bank Balance 4/30/2018	160,044.30
Less: Outstanding Checks	(5,820.22)
Adjusted Bank Balance 4/30/2018	154,224.08

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 4/1/2018	1,175,579.39	
Add: Interest	2,309.35	
Transfer from General Fund - Liquid Asset	770,156.00	I - page 2
Ending Book Balance 4/30/2018	<u>1,948,044.74</u>	
Ending Bank Balance 4/30/2018	<u>1,948,044.74</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 4/1/2018	1,664,629.26	
Add: Interest	2,051.83	
Transfer to Debt Service - Money Market	(3,069.48)	
Ending Book Balance 4/30/2018	<u>1,663,611.61</u>	
Ending Bank Balance 4/30/2018	<u>1,663,611.61</u>	

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 4/1/2018	300,063.94	
Ending Book Balance 4/30/2018	<u>300,063.94</u>	
Ending Bank Balance 4/30/2018	<u>300,063.94</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 4/1/2018	628,743.67	
Add: Interest	774.98	
Less: Disbursement	(1,033.00)	J - page 2
Ending Book Balance 4/30/2018	<u>628,485.65</u>	
Ending Bank Balance 4/30/2018	<u>628,485.65</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 4/1/2018	1,625,342.75	
Deposits	1,487,705.05	
Transfer from General Fund - Checking	880,620.24	C - page 1
Interim Payroll	3.90	
Less: Disbursements	(2,267,143.50)	
Ending Book Balance 4/30/2018	<u>1,726,528.44</u>	
Ending Bank Balance 4/30/2018	<u>1,744,351.32</u>	
Interim Payroll	3.90	
Bank Error to be Corrected	1.14	
Less: Outstanding Checks	(17,827.92)	
Adjusted Bank Balance 4/30/2018	<u>1,726,528.44</u>	

Trust & Agency - Money Market

Beginning Book Balance 4/1/2018	162,238.31
Add: Interest	8.80
Ending Book Balance 4/30/2018	162,247.11
Ending Bank Balance 4/30/2018	162,247.11

Payroll - Checking

Beginning Book Balance 4/1/2018	-
Transfer from General Fund - Checking	1,365,330.74
Interim Payroll	3.90
Less: Disbursements	(1,365,334.64)
Ending Book Balance 4/30/2018	-
Ending Bank Balance 4/30/2018	10,458.23
Interim Payroll	3.90
Less: Outstanding Checks	(10,462.13)
Adjusted Bank Balance 4/30/2018	-

Debt Service

Debt Service - Money Market

Beginning Book Balance 4/1/2018	1,344,349.83
Add: Interest	3,069.48
Ending Book Balance 4/30/2018	1,347,419.31
Ending Bank Balance 4/30/2018	1,347,444.31
Bank Fees to be Reversed	(25.00)
Adjusted Bank Balance 4/30/2018	1,347,419.31

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit *
Capital Reserve	3,473,109.43	3,474,385.78	(1,276.35)
Workers Compensation Reserve	2,024,326.54	2,024,326.54	-
Unemployment Insurance Reserve	1,584,442.16	1,584,442.16	-
Liability Reserve	108,573.32	108,573.32	-
Employee Benefit Accrued Liability Reserve	321,003.73	321,003.73	-
ERS Contribution Reserves	10,002,709.74	6,502,709.74	3,500,000.00
Repair Reserve	1,213,799.68	1,213,799.68	-
Total	18,727,964.60	15,229,240.95	3,498,723.65

* 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 5/31/2018.

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

District Treasurer