

**NORTH SHORE CENTRAL SCHOOL DISTRICT**  
**August 1, 2016 - August 31, 2016**

**General Fund Checking**

**Beginning Balance 8/1/2016** **716,095.60**

**Receipts:**

Excess Cost Aid	222,414.75
Text Book Aid	35,891.00
Nassau County for Town of North Hempstead- Property Tax	106,879.04
Nassau County for Town of Oyster Bay - Property Tax	2,073,112.20

**Reimbursements / Other Receipts:**

Miscellaneous Refunds	2,915.09	
Building Use	500.00	
BOCES Aid	10,804.84	
Driver's Education Reimbursement	2,708.40	
East Williston UFSD - Related Services	7,492.56	
Garden City Public Schools - Related Services	1,826.24	
Locust Valley CSD - Bus/ Repair Service	964.56	
New York City Tuition	28,084.88	
Port Washington UFSD - Related Services	9,198.12	
Roslyn Public Schools - Bus/Repair Service	559.86	
Wilmington Trust - Refund of Excess fund Proceed	15,641.53	
Replacement of NSF	30,493.00	
Voided Checks	2,885.63	
Transfer from General Fund - Liquid Asset	400,000.00	A - page 2
Transfer from School Lunch Fund - Checking	14,314.21	B - page 3
<b>Total Receipts</b>	<b>2,966,685.91</b>	

**Disbursements:**

Disbursements -Check# 49527 to Check# 49761 (2,074,853.45)

**Wire Transfers:**

Transfer to Payroll - Checking	(711,463.77)	C - page 5
Transfer to Trust & Agency - Checking	(350,961.40)	D - page 5
NYS and NYC Payroll Taxes	(53,676.17)	
Credit Union	(2,300.00)	
NSF	(30,493.00)	
Transfer to Special Aid Fund - Checking	(59,477.79)	E - page 4
<b>Total Checks issued &amp; Wire Transfers</b>	<b>(3,283,225.58)</b>	

**Total Book Balance 8/31/2016** **399,555.93**

**Reconciliation with Bank Statement**

<b>Bank Ending Balance 8/1/2016</b>	<b>1,512,999.39</b>
Less: Outstanding Checks	(1,113,443.46)
<b>Adjusted Bank Balance 8/31/2016</b>	<b><u>399,555.93</u></b>

**General Fund - Liquid Asset**

Beginning Book Balance 8/1/2016	10,649,346.54	
Transfer to General Fund - Checking	(400,000.00)	A - page 1
Transfer to Employee Benefit Accrued Liability Reserve - Money Market	(1,791.28)	F - page 3
Transfer to Debt Service - Money Market	(657,831.60)	G - page 5
Ending Book Balance 8/31/2016	<u>9,589,723.66</u>	
Ending Bank Balance 8/31/2016	9,589,449.47	
Bank Service Fees to be Reversed	274.19	
Adjusted Bank Balance 8/31/2016	<u>9,589,723.66</u>	

**General Fund - Capital Reserve - Money Market**

Beginning Book Balance 8/1/2016	12,318.51	
Transfer from Capital Project Fund - Checking Reserve Funds	645.00	H - page 5
Ending Book Balance 8/31/2016	<u>12,963.51</u>	
Ending Bank Balance 8/31/2016	<u>12,963.51</u>	

**General Fund- Money Market**

Beginning Book Balance 8/1/2016	30,950.21	
Add: Interest - August	1.30	
Ending Book Balance 8/31/2016	<u>30,951.51</u>	
Ending Bank Balance 8/31/2016	<u>30,951.51</u>	

**General Fund - Money Market**

Beginning Book Balance 8/1/2016	26,496.47	
Add: Interest - August	0.22	
Ending Book Balance 8/31/2016	<u>26,496.69</u>	
Ending Bank Balance 8/31/2016	<u>26,496.69</u>	

**Worker's Compensation Reserve - Money Market**

Beginning Book Balance 8/1/2016	<u>2,009,260.60</u>	
Ending Book Balance 8/31/2016	<u>2,009,260.60</u>	
Ending Bank Balance 8/31/2016	<u>2,009,260.60</u>	

**Unemployment Insurance Reserve - Money Market**

Beginning Book Balance 8/1/2016	<u>1,572,649.98</u>	
Ending Book Balance 8/31/2016	<u>1,572,649.98</u>	
Ending Bank Balance 8/31/2016	<u>1,572,649.98</u>	

**Liability Reserve - Money Market**

Beginning Book Balance 8/1/2016	107,765.30
Ending Book Balance 8/31/2016	<u>107,765.30</u>
Ending Bank Balance 8/31/2016	<u>107,765.30</u>

**Employee Benefit Accrued Liability Reserve - Money Market**

Beginning Book Balance 8/1/2016	331,761.19
General Fund - Liquid Asset	1,791.28
Ending Book Balance 8/31/2016	<u>333,552.47</u>
Ending Bank Balance 8/31/2016	<u>333,552.47</u>

**ERS Contribution Reserve - Money Market**

Beginning Book Balance 8/1/2016	8,459,581.60
Ending Book Balance 8/31/2016	<u>8,459,581.60</u>
Ending Bank Balance 8/31/2016	<u>8,459,581.60</u>

**General Fund -Appropriated Funds - Money Market**

Beginning Book Balance 8/1/2016	4,922,865.65
Ending Book Balance 8/31/2016	<u>4,922,865.65</u>
Ending Bank Balance 8/31/2016	<u>4,922,865.65</u>

**General Fund - Repair Reserve - Money Market**

Beginning Book Balance 8/1/2016	1,329,500.41
Ending Book Balance 8/31/2016	<u>1,329,500.41</u>
Ending Bank Balance 8/31/2016	<u>1,329,500.41</u>

**School Lunch Fund**

**School Lunch Fund - Checking**

Beginning Book Balance 8/1/2016	329,410.62
Add: Receipts	2,402.75
Transfer to General Fund - Checking	(14,314.21)
Less: Disbursements	(3,560.91)
Ending Book Balance 8/31/2016	<u>313,938.25</u>
Ending Bank Balance 8/31/2016	312,651.84
Deposit In Transit	1,786.41
Less: Outstanding Checks	(500.00)
Adjusted Bank Balance 8/31/2016	<u>313,938.25</u>

**Gifts, Donations & Trips**

**Gifts, Donations & Trips - Checking**

Beginning Book Balance 8/1/2016	478,853.27
Donation from Morgan Stanley for Robotics	1,000.00
IPAD Retainer Agreement	798.00
IPAD Insurance	858.00
Less: Disbursement	(12,955.90)
Ending Book Balance 8/31/2016	<u>468,553.37</u>
Ending Bank Balance 8/31/2016	469,022.37
Less: Outstanding Checks	(469.00)
Adjusted Bank Balance 8/31/2016	<u>468,553.37</u>

**Special Aid Fund**

**Special Aid Fund - Checking**

Beginning Book Balance 8/1/2016	47,634.10
Transfer from General Fund Checking	59,477.79 E - page 1
Less: Disbursement	(67,087.11)
Ending Book Balance 8/31/2016	<u>40,024.78</u>
Ending Bank Balance 8/31/2016	53,909.20
Less: Outstanding Checks	(13,884.42)
Adjusted Bank Balance 8/31/2016	<u>40,024.78</u>

**Capital / Bond Accounts**

**Capital Project Fund - Budgeted Projects - Checking**

Beginning Book Balance 8/1/2016	1,225,849.84
Less: Disbursement	(11,861.29)
Ending Book Balance 8/31/2016	<u>1,213,988.55</u>
Ending Bank Balance 8/31/2016	<u>1,213,988.55</u>

**Capital Project Fund - Time Deposit**

Beginning Book Balance 8/1/2016	7,000,000.00
Ending Book Balance 8/31/2016	<u>7,000,000.00</u>
Ending Bank Balance 8/31/2016	<u>7,000,000.00</u>

**Capital Project Fund - 19 Million Bond - Money Market**

Beginning Book Balance 8/1/2016	4,595,054.91
Less: Disbursement	(968,144.37)
Ending Book Balance 8/31/2016	<u>3,626,910.54</u>
Ending Bank Balance 8/31/2016	<u>3,626,910.54</u>

**Capital Project Fund - Checking Reserve Funds**

Beginning Book Balance 8/1/2016	3,003,519.84
General Fund - Capital Reserve - Money Market	(645.00) H - page 2
Less: Disbursements	(4,899.78)
Ending Book Balance 8/31/2016	<u>2,997,975.06</u>
Ending Bank Balance 8/31/2016	<u>2,997,975.06</u>

**Capital Project Fund - Viking Foundation - Checking**

Beginning Book Balance 8/1/2016	<u>300,048.10</u>
Ending Book Balance 8/31/2016	<u>300,048.10</u>
Ending Bank Balance 8/31/2016	<u>300,048.10</u>

**Trust & Agency**

**Trust & Agency- Checking**

Beginning Book Balance 8/1/2016	561,139.66
Deposits	1,485,935.81
Transfer from General Fund - Checking	350,961.40 D - page 1
Less: Disbursements	(1,131,004.15)
Ending Book Balance 8/31/2016	<u>1,267,032.72</u>
Ending Bank Balance 8/31/2016	<u>1,268,901.54</u>
Less: Outstanding Checks	(1,868.82)
Adjusted Bank Balance 8/31/2016	<u>1,267,032.72</u>

**Trust & Agency - Money Market**

Beginning Book Balance 8/1/2016	<u>162,155.35</u>
Ending Book Balance 8/31/2016	<u>162,155.35</u>
Ending Bank Balance 8/31/2016	<u>162,155.35</u>

**Payroll - Checking**

Beginning Book Balance 8/1/2016	-
Transfer from General Fund - Checking	711,463.77 C - page 1
Less: Disbursements	(711,463.77)
Ending Book Balance 8/31/2016	<u>-</u>
Ending Bank Balance 8/31/2016	<u>16,939.90</u>
Less: Outstanding Checks	(16,939.90)
Adjusted Bank Balance 8/31/2016	<u>-</u>

**Debt Service**

**Debt Service - Money Market**

Beginning Book Balance 8/1/2016	1,463,554.41
Transfer from General Fund - Liquid Asset	657,831.60 G - page 2
Less: Disbursements	(657,831.60)
Ending Book Balance 8/31/2016	<u>1,463,554.41</u>
Ending Bank Balance 8/31/2016	<u>1,463,554.41</u>

**Reserve Accounts**

	<u>Reserve Account</u>	<u>Reserve Bank Account</u>	<u>In Transit*</u>
Workers Compensation Reserve	2,009,260.60	2,009,260.60	-
Unemployment Insurance Reserve	1,572,649.98	1,572,649.98	-
Liability Reserve	107,765.30	107,765.30	-
Employee Benefit Accrued Liability Re	333,552.47	333,552.47	-
Capital Reserve	848,415.15	12,963.51	835,451.64
Repair Reserve	1,329,500.41	1,329,500.41	-
ERS Contribution Reserves	9,560,741.27	8,459,581.60	1,101,159.67
Total	<u>15,761,885.18</u>	<u>13,825,273.87</u>	<u>1,936,611.31</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 10/20/2016

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

**District Treasurer**