

NORTH SHORE CENTRAL SCHOOL DISTRICT
February 1, 2018 - February 28, 2018

General Fund Checking

<u>Beginning Balance 2/1/2018</u>	634,235.90
 <u>Receipts:</u>	
Lottery Grant	18,827.43
Special Education Grant - Title I , Title II and IDEA 611	76,551.00
Tuition Aid for Summer School	9,803.20
Tuition Aid for State Supported Schools	87,547.17
State Aid for School Lunch Fund	17,906.00
 <u>Reimbursements / Other Receipts:</u>	
Miscellaneous Refunds	3,961.51
Insurance Recovery - Automotive	6,148.43
Jericho UFSD - Reimbursement for Green Vale School Special Ed Services	1,711.00
North Shore Before/After School Child Care	3,000.00
NYC Tuition	40,337.37
Transportation Reimbursement for Field Trips	11,405.23
Voided Checks	1,980.94
Transfer from General Fund - Liquid Asset	4,600,000.00
Transfer from School Lunch Fund - Checking	64,209.31
Transfer from Trust & Agency- Checking	1,092,912.00
	A - page 2 B - page 5 C - page 7
Total Receipts	6,036,300.59
 <u>Disbursements:</u>	
Check# 57044 to Check# 57350	(939,389.70)
 <u>Wire Transfers:</u>	
Transfer to Payroll - Checking	(2,849,596.50)
Transfer to Trust & Agency - Checking	(1,785,847.15)
NYS and NYC Payroll Taxes	(228,533.74)
Credit Union	(3,060.00)
Interim Payroll	(4,207.15)
Transfer to School Lunch Fund - Checking	(17,906.00)
Transfer to Special Aid Fund - Checking	(57,569.37)
	D - page 7 E - page 7 F - page 5 G - page 5
Total Checks issued & Wire Transfers	(5,886,109.61)
 Total Book Balance 2/28/2018	 784,426.88
 <u>Reconciliation with Bank Statement</u>	
Bank Ending Balance 2/1/2018	856,843.69
Interim Payroll	(4,207.15)
Less: Outstanding Checks	(68,209.66)
Adjusted Bank Balance 2/28/2018	784,426.88

General Fund - Liquid Asset

Beginning Book Balance 2/1/2018	10,457,679.18
Add: Interest	12,746.63
Blended Checking Interest Redistribution	(7,622.31)
Transfer to General Fund Checking	(4,600,000.00) A - page 1
Transfer to Debt Service - Money Market	(77,425.00) H - page 7
Ending Book Balance 2/28/2018	5,785,378.50
Ending Bank Balance 2/28/2018	5,785,378.50

General Fund - Capital Reserve - Money Market

Beginning Book Balance 2/1/2018	3,459,965.32
Add: Interest	1,541.04
Transfer to General Fund - Capital Reserve - Money Market	(3,461,506.36) I - page 2
Ending Book Balance 2/28/2018	-
Ending Bank Balance 2/28/2018	-

General Fund - Capital Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from General Fund - Capital Reserve - Money Market	3,461,506.36 I - page 2
Add: Interest	1,280.28
Ending Book Balance 2/28/2018	3,462,786.64
Ending Bank Balance 2/28/2018	3,462,761.64
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	3,462,786.64

General Fund- Money Market

Beginning Book Balance 2/1/2018	30,998.04
Add: Interest	5.94
Ending Book Balance 2/28/2018	31,003.98
Ending Bank Balance 2/28/2018	31,003.98

Worker's Compensation Reserve - Money Market

Beginning Book Balance 2/1/2018	2,016,847.32
Add: Interest	744.38
Transfer to Worker's Compensation Reserve - Money Market	(2,017,591.70) J - page 2
Ending Book Balance 2/28/2018	-
Ending Bank Balance 2/28/2018	-

Worker's Compensation Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from Worker's Compensation Reserve - Money Market	2,017,591.70 J - page 2
Add: Interest	746.23
Ending Book Balance 2/28/2018	2,018,337.93
Ending Bank Balance 2/28/2018	2,018,312.93
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	2,018,337.93

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 2/1/2018	1,578,588.13
Add: Interest	582.63
Transfer to Unemployment Insurance Reserve - Money Market	(1,579,170.76) K - page 3
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from Unemployment Insurance Reserve - Money Market	1,579,170.76 K - page 3
Add: Interest	584.08
Ending Book Balance 2/28/2018	<u>1,579,754.84</u>
Ending Bank Balance 2/28/2018	<u>1,579,754.84</u>

Liability Reserve - Money Market

Beginning Book Balance 2/1/2018	108,172.21
Add: Interest	39.92
Transfer to Liability Reserve - Money Market	(108,212.13) L - page 3
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Liability Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from Liability Reserve - Money Market	108,212.13 L - page 3
Add: Interest	40.02
Ending Book Balance 2/28/2018	<u>108,252.15</u>
Ending Bank Balance 2/28/2018	108,227.15
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	<u>108,252.15</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 2/1/2018	331,141.03
Add: Interest	122.22
Transfer to Employee Benefit Accrued Liability Reserve - MM	(331,263.25) M - page 3
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from Employee Benefit Accrued Liability Reserve - MM	331,263.25 M - page 3
Add: Interest	122.52
Ending Book Balance 2/28/2018	<u>331,385.77</u>
Ending Bank Balance 2/28/2018	331,360.77
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	<u>331,385.77</u>

ERS Contribution Reserve - Money Market

Beginning Book Balance 2/1/2018	9,176,019.52
Add: Interest	8,912.03
Ending Book Balance 2/28/2018	<u>9,184,931.55</u>
Ending Bank Balance 2/28/2018	<u>9,184,931.55</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 2/1/2018	800,000.00
Ending Book Balance 2/28/2018	<u>800,000.00</u>
Ending Bank Balance 2/28/2018	<u>800,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 2/1/2018	7,723,457.68
Add: Interest	2,850.58
Transfer to General Fund -Appropriated Funds - Certificate of Deposit	(7,000,000.00) N - page 4
Transfer to General Fund -Appropriated Funds - MM	(726,308.26) O - page 4
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

General Fund -Appropriated Funds - Certificate of Deposit

Beginning Book Balance 2/1/2018	-
Transfer from General Fund -Appropriated Funds - Money Market	7,000,000.00 N - page 4
Ending Book Balance 2/28/2018	<u>7,000,000.00</u>
Ending Bank Balance 2/28/2018	<u>7,000,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from General Fund -Appropriated Funds - Money Market	726,308.26 O - page 4
Add: Interest	268.63
Ending Book Balance 2/28/2018	<u>726,576.89</u>
Ending Bank Balance 2/28/2018	726,551.89
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	<u>726,576.89</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 2/1/2018	1,209,315.10
Add: Interest	446.34
Transfer to General Fund - Repair Reserve - Money Market	(1,209,761.44) P - page 5
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from General Fund - Repair Reserve - Money Market	1,209,761.44 P - page 4
Add: Interest	447.45
Ending Book Balance 2/28/2018	<u>1,210,208.89</u>
Ending Bank Balance 2/28/2018	1,210,183.89
Bank Fees to be Reversed	25.00
Adjusted Bank Balance 2/28/2018	<u>1,210,208.89</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 2/1/2018	684,481.63
Add: Receipts	106,778.81
Transfer from General Fund - Checking	17,906.00 F - page 1
Transfer to General Fund - Checking	(64,209.31) B - page 1
Less: Disbursements	(50,705.75)
Ending Book Balance 2/28/2018	<u>694,251.38</u>
Ending Bank Balance 2/28/2018	681,812.88
Deposit In Transit	12,438.50
Adjusted Bank Balance 2/28/2018	<u>694,251.38</u>

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 2/1/2018	372,655.10
Trips	1,422.00
Tribute and Shout Out for Into the Woods	1,020.00
Chaperone and Transportation Fee for Trip to Belize	20,600.00
IPAD Insurance Fees	3,755.00
NYSSMA Solo Festival	6,582.00
Replacement of NSF	188.00
NSF	(66.00)
Less: Disbursement	(17,425.23)
Ending Book Balance 2/28/2018	<u>388,730.87</u>
Ending Bank Balance 2/28/2018	389,690.87
Less: Outstanding Checks	(960.00)
Adjusted Bank Balance 2/28/2018	<u>388,730.87</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 2/1/2018	44,812.10
Transfer from General Fund - Checking	57,569.37 G - page 1
Less: Disbursement	(57,569.37)
Ending Book Balance 2/28/2018	<u>44,812.10</u>
Ending Bank Balance 2/28/2018	45,026.19
Less: Outstanding Checks	(214.09)
Adjusted Bank Balance 2/28/2018	<u>44,812.10</u>

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 2/1/2018	1,198,138.86
Transfer to Capital Project Fund - Budgeted Projects - Checking	(1,198,138.86) Q - page 6
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 2/1/2018	-
Transfer from Capital Project Fund - Budgeted Projects - Checking	1,198,138.86 Q - page 6
Ending Book Balance 2/28/2018	<u>1,198,138.86</u>
Ending Bank Balance 2/28/2018	<u>1,198,138.86</u>

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 2/1/2018	2,031,644.28
Less: Disbursement	(136,909.78)
Transfer to Capital Project Fund - 19 Million Bond - Money Market	(1,894,734.50) R - page 6
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 2/1/2018	-
Transfer from Capital Project Fund - 19 Million Bond - Money Market	1,894,734.50 R - page 6
Ending Book Balance 2/28/2018	<u>1,894,734.50</u>
Ending Bank Balance 2/28/2018	<u>1,894,734.50</u>

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 2/1/2018	631,208.17
Less: Disbursements	(1,600.00)
Transfer to Capital Project Fund - Checking Reserve Funds	(629,608.17) S - page 6
Ending Book Balance 2/28/2018	<u>-</u>
Ending Bank Balance 2/28/2018	<u>-</u>

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 2/1/2018	<u>300,061.72</u>
Ending Book Balance 2/28/2018	<u>300,061.72</u>
Ending Bank Balance 2/28/2018	<u>300,061.72</u>

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 2/1/2018	-
Transfer from Capital Project Fund - Checking Reserve Funds	629,608.17 S - page 6
Ending Book Balance 2/28/2018	<u>629,608.17</u>
Ending Bank Balance 2/28/2018	<u>629,608.17</u>

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 2/1/2018	2,012,094.04	
Deposits	3,128,288.18	
Transfer from General Fund - Checking	1,785,847.15	E - page 1
Interim Payroll	4,528.99	
Transfer to General Fund - Checking	(1,092,912.00)	C - page 1
Less: Disbursements	(4,621,606.02)	
Ending Book Balance 2/28/2018	1,216,240.34	

Ending Bank Balance 2/28/2018	1,250,934.17	
Interim Payroll	4,528.99	
Less: Outstanding Checks	(39,222.82)	
Adjusted Bank Balance 2/28/2018	1,216,240.34	

Trust & Agency - Money Market

Beginning Book Balance 2/1/2018	162,223.11	
Add: Interest	8.80	
Ending Book Balance 2/28/2018	162,231.91	

Ending Bank Balance 2/28/2018	162,231.91	
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Payroll - Checking

Beginning Book Balance 2/1/2018	-	
Transfer from General Fund - Checking	2,849,596.50	D - page 1
Interim Payroll	3,080.26	
Less: Disbursements	(2,852,676.76)	
Ending Book Balance 2/28/2018	-	

Ending Bank Balance 2/28/2018	19,724.80	
Interim Payroll	3,080.26	
Less: Outstanding Checks	(22,805.06)	
Adjusted Bank Balance 2/28/2018	-	

Debt Service

Debt Service - Money Market

Beginning Book Balance 2/1/2018	1,339,911.41	
Add: Interest	1,295.20	
Transfer from General Fund - Liquid Asset	77,425.00	H - page 2
Transfer to Debt Service - Money Market	(1,341,206.61)	T - page 8
Less: Disbursements	(77,425.00)	
Ending Book Balance 2/28/2018	(0.00)	

Ending Bank Balance 2/28/2018	-	
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Debt Service - Money Market

Beginning Book Balance 2/1/2018

Transfer from Debt Service - Money Market

Add: Interest

Ending Book Balance 2/28/2018

-
1,341,206.61 T - page 7
496.06

1,341,702.67

Ending Bank Balance 2/28/2018

Bank Fees to be Reversed

Adjusted Bank Balance 2/28/2018

1,341,677.67
25.00

1,341,702.67

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit*
Workers Compensation Reserve	2,019,261.99	2,018,337.93	924.06
Unemployment Insurance Reserve	1,580,478.11	1,579,754.84	723.27
Liability Reserve	108,301.71	108,252.15	49.56
Employee Benefit Accrued Liability Reserve	331,537.49	331,385.77	151.72
Capital Reserve	3,463,386.56	3,462,786.64	599.92
Repair Reserve	1,210,762.96	1,210,208.89	554.07
ERS Contribution Reserves	9,984,931.55	9,984,931.55	-
Total	<hr/> 18,698,660.37	<hr/> 18,695,657.77	<hr/> 3,002.60

* 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 5/3/2018.

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

District Treasurer