

NORTH SHORE CENTRAL SCHOOL DISTRICT

January 1, 2017 - January 31, 2018

General Fund Checking

<u>Beginning Balance 1/1/2018</u>	3,276,065.30
<u>Receipts:</u>	
Lottery Grant	18,827.43
Town of North Hempstead Tax Receipt	350,000.00
Federal Grant - IDEA 611	121,997.00
Special Education Grant - Title I	22,485.00
State Aid for School Lunch Fund	13,282.00
<u>Reimbursements / Other Receipts:</u>	
Miscellaneous Refunds	6,267.25
STAR	3,987,213.00
Chaperone Reimbursement - Greenkill	9,552.82
E-Rate Reimbursement - Lanrover Network Services Inc.	25,985.80
Locust Valley CSD - Bus/ Repair Service	496.86
North Shore Before/After School Child Care	3,000.00
Roslyn Public Schools - Bus/Repair Service	247.20
Voided Checks	2,462.00
Transfer from General Fund - Liquid Asset	4,200,000.00
Transfer from School Lunch Fund - Checking	50,651.75
	A - page 2
	B - page 3
Total Receipts	8,812,468.11
<u>Disbursements:</u>	
Check# 56614 to Check# 57043	(2,319,222.76)
<u>Wire Transfers:</u>	
Transfer to Payroll - Checking	(2,697,837.27)
Transfer to Trust & Agency - Checking	(1,802,242.69)
NYS and NYC Payroll Taxes	(223,587.02)
Credit Union	(3,060.00)
Transfer to General Fund - Liquid Asset	(4,300,000.00)
Transfer to School Lunch Fund - Checking	(13,282.00)
Transfer to Special Aid Fund - Checking	(95,065.77)
	C - page 5
	D - page 5
	E - page 2
	F - page 3
	G - page 4
Total Checks issued & Wire Transfers	(11,454,297.51)
Total Book Balance 1/31/2018	<u>634,235.90</u>
<u>Reconciliation with Bank Statement</u>	
Bank Ending Balance 1/1/2018	751,032.73
Interim Payroll	(357.00)
Less: Outstanding Checks	(116,439.83)
Adjusted Bank Balance 1/31/2018	<u>634,235.90</u>

<u>General Fund - Liquid Asset</u>	
Beginning Book Balance 1/1/2018	10,494,234.46
Add: Interest	12,867.04
Transfer from General Fund Checking	4,300,000.00 E - page 1
Blended Checking Interest Redistribution	(4,047.31)
Transfer to General Fund Checking	(4,200,000.00) A - page 1
Transfer to Debt Service - Money Market	(145,375.01) H - page 6
Ending Book Balance 1/31/2018	<u>10,457,679.18</u>
Ending Bank Balance 1/31/2018	<u>10,457,679.18</u>
 <u>General Fund - Capital Reserve - Money Market</u>	
Beginning Book Balance 1/1/2018	3,459,117.07
Add: Interest	848.25
Ending Book Balance 1/31/2018	<u>3,459,965.32</u>
Ending Bank Balance 1/31/2018	<u>3,459,965.32</u>
 <u>General Fund- Money Market</u>	
Beginning Book Balance 1/1/2018	30,994.10
Add: Interest	3.94
Ending Book Balance 1/31/2018	<u>30,998.04</u>
Ending Bank Balance 1/31/2018	<u>30,998.04</u>
 <u>Worker's Compensation Reserve - Money Market</u>	
Beginning Book Balance 1/1/2018	2,016,458.89
Add: Interest	388.43
Ending Book Balance 1/31/2018	<u>2,016,847.32</u>
Ending Bank Balance 1/31/2018	<u>2,016,847.32</u>
 <u>Unemployment Insurance Reserve - Money Market</u>	
Beginning Book Balance 1/1/2018	1,578,284.10
Add: Interest	304.03
Ending Book Balance 1/31/2018	<u>1,578,588.13</u>
Ending Bank Balance 1/31/2018	<u>1,578,588.13</u>
 <u>Liability Reserve - Money Market</u>	
Beginning Book Balance 1/1/2018	108,151.38
Add: Interest	20.83
Ending Book Balance 1/31/2018	<u>108,172.21</u>
Ending Bank Balance 1/31/2018	<u>108,172.21</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 1/1/2018	331,077.25
Add: Interest	63.78
Ending Book Balance 1/31/2018	<u>331,141.03</u>
Ending Bank Balance 1/31/2018	<u>331,141.03</u>

ERS Contribution Reserve - Money Market

Beginning Book Balance 1/1/2018	9,172,513.85
Add: Interest	3,505.67
Ending Book Balance 1/31/2018	<u>9,176,019.52</u>
Ending Bank Balance 1/31/2018	<u>9,176,019.52</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 1/1/2018	800,000.00
Ending Book Balance 1/31/2018	<u>800,000.00</u>
Ending Bank Balance 1/31/2018	<u>800,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 1/1/2018	7,721,970.05
Add: Interest	1,487.63
Ending Book Balance 1/31/2018	<u>7,723,457.68</u>
Ending Bank Balance 1/31/2018	<u>7,723,457.68</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 1/1/2018	1,209,082.19
Add: Interest	232.91
Ending Book Balance 1/31/2018	<u>1,209,315.10</u>
Ending Bank Balance 1/31/2018	<u>1,209,315.10</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 1/1/2018	631,860.16
Add: Receipts	137,282.66
Transfer from General Fund - Checking	13,282.00 F - page 1
NSF	(255.00)
Transfer to General Fund - Checking	(50,651.75) B - page 1
Less: Disbursements	(47,036.44)
Ending Book Balance 1/31/2018	<u>684,481.63</u>
Ending Bank Balance 1/31/2018	671,161.40
Deposit In Transit	13,722.02
Less: Outstanding Checks	(401.79)
Adjusted Bank Balance 1/31/2018	<u>684,481.63</u>

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 1/1/2018	393,133.76
Trips	5,223.66
AP Exams - Optional	12,784.00
Caps & Gowns	1,920.00
IPAD Insurance Fees	6,200.00
Replacement of NSF	225.00
NSF	(288.00)
Less: Disbursement	(46,543.32)
Ending Book Balance 1/31/2018	<u>372,655.10</u>
Ending Bank Balance 1/31/2018	376,173.10
Less: Outstanding Checks	(3,518.00)
Adjusted Bank Balance 1/31/2018	<u>372,655.10</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 1/1/2018	44,812.10
Transfer from General Fund - Checking	95,065.77 G - page 1
Less: Disbursement	(95,065.77)
Ending Book Balance 1/31/2018	<u>44,812.10</u>
Ending Bank Balance 1/31/2018	72,925.57
Less: Outstanding Checks	(28,113.47)
Adjusted Bank Balance 1/31/2018	<u>44,812.10</u>

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 1/1/2018	1,207,747.86
Less: Disbursement	(9,609.00)
Ending Book Balance 1/31/2018	<u>1,198,138.86</u> see page 12 - Acct # 200-00
Ending Bank Balance 1/31/2018	1,207,747.86
Less: Outstanding Checks	(9,609.00)
Adjusted Bank Balance 1/31/2018	<u>1,198,138.86</u>

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 1/1/2018	2,110,944.93
Less: Disbursement	(79,300.65)
Ending Book Balance 1/31/2018	<u>2,031,644.28</u>
Ending Bank Balance 1/31/2018	2,031,688.66
Less: Outstanding Checks	(44.38)
Adjusted Bank Balance 1/31/2018	<u>2,031,644.28</u>

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 1/1/2018	634,691.14
Less: Disbursements	(3,482.97)
Ending Book Balance 1/31/2018	<u>631,208.17</u>

Ending Bank Balance 1/31/2018	634,691.14
Less: Outstanding Checks	(3,482.97)
Adjusted Bank Balance 1/31/2018	<u>631,208.17</u>

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 1/1/2018	300,061.72
Ending Book Balance 1/31/2018	<u>300,061.72</u>

Ending Bank Balance 1/31/2018	<u>300,061.72</u>
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Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 1/1/2018	1,684,083.24
Deposits	3,005,499.99
Transfer from General Fund - Checking	1,802,242.69
Less: Disbursements	(4,479,731.88)
Ending Book Balance 1/31/2018	<u>2,012,094.04</u>

Ending Bank Balance 1/31/2018	2,041,436.97
Less: Outstanding Checks	(29,342.93)
Adjusted Bank Balance 1/31/2018	<u>2,012,094.04</u>

Trust & Agency - Money Market

Beginning Book Balance 1/1/2018	162,215.31
Add: Interest	7.80
Ending Book Balance 1/31/2018	<u>162,223.11</u>

Ending Bank Balance 1/31/2018	<u>162,223.11</u>
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Payroll - Checking

Beginning Book Balance 1/1/2018	-
Transfer from General Fund - Checking	2,697,837.27
Less: Disbursements	(2,697,837.27)
Ending Book Balance 1/31/2018	<u>-</u>

Ending Bank Balance 1/31/2018	36,919.75
Less: Outstanding Checks	(36,919.75)
Adjusted Bank Balance 1/31/2018	<u>-</u>

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Debt Service

Debt Service - Money Market

Beginning Book Balance 1/1/2018	1,339,209.96
Add: Interest	701.45
Transfer from General Fund - Liquid Asset	145,375.01
Less: Disbursements	<u>(145,375.01)</u>
Ending Book Balance 1/31/2018	<u>1,339,911.41</u>
Ending Bank Balance 1/31/2018	<u>1,339,911.41</u>

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit*
Workers Compensation Reserve	2,017,591.70	2,016,847.32	744.38
Unemployment Insurance Reserve	1,579,170.76	1,578,588.13	582.63
Liability Reserve	108,212.13	108,172.21	39.92
Employee Benefit Accrued Liability Reserve	331,263.25	331,141.03	122.22
Capital Reserve	3,460,230.01	3,459,965.32	264.69
Repair Reserve	1,209,761.44	1,209,315.10	446.34
ERS Contribution Reserves	9,976,019.52	9,976,019.52	-
Total	<u>18,682,248.81</u>	<u>18,680,048.63</u>	<u>2,200.18</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 3/15/2018

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

District Treasurer