

# NORTH SHORE CENTRAL SCHOOL DISTRICT

## May 1, 2018 - May 31, 2018

### General Fund Checking

<b><u>Beginning Balance 5/1/2018</u></b>	<b>4,226,892.63</b>
<b><u>Receipts:</u></b>	
Town of North Hempstead Tax Receipt	6,408,582.10
Town of Oyster Bay Tax Receipt	17,000,000.00
Special Education Grant - IDEA 611 , IDEA 619, Title I & Title II	74,351.00
State Aid for School Lunch Fund	15,816.00
<b><u>Reimbursements / Other Receipts:</u></b>	
Miscellaneous Refunds	2,832.40
Baldwin UFSD - Reimbursement for Green Vale Special Education Services	1,809.23
BOCES Refund - Surplus for 2016/2017 Services	2,637.91
Building Use	9,995.00
Business Pilot in Lieu of Taxes - Long Island Management, LLC	16,521.32
Chaperone Reimbursement	23,606.02
Community Education	4,537.00
City School District of Glen Cove - Green Vale Special Education Services	5,405.00
Locust Valley CSD -Green Vale Special Education Services	23,055.00
NYC Tuition	46,281.39
North Shore Before/After School Child Care	3,000.00
Voided Checks	1,759.41
Interim Payroll	28,128.65
Transfer from School Lunch Fund - Checking	403,397.82 A - page 4
Transfer from Trust & Agency- Checking	1,049,090.06 B - page 5
<b>Total Receipts</b>	<b><u>25,120,805.31</u></b>
<b><u>Disbursements:</u></b>	
Check# 58406 to Check# 58561	(3,935,775.67)
<b><u>Wire Transfers:</u></b>	
Transfer to Payroll - Checking	(2,977,455.75) C - page 6
Transfer to Trust & Agency - Checking	(1,863,527.76) D - page 5
NYS and NYC Payroll Taxes	(233,902.93)
Credit Union	(3,060.00)
Interim Payroll	(1,304.10)
Transfer to General Fund -Liquid Asset - Money Market	(12,200,000.00) E - page 2
Transfer to School Lunch Fund - Checking	(16,812.00) F - page 4
<b>Total Checks Issued &amp; Wire Transfers</b>	<b>(21,231,838.21)</b>
<b>Total Book Balance 5/31/2018</b>	<b><u>8,115,859.73</u></b>
<b><u>Reconciliation with Bank Statement</u></b>	
<b>Bank Ending Balance 5/1/2018</b>	<b>6,108,237.82</b>
Interim Payroll	2,416,530.20
Less: Outstanding Checks	<u>(408,908.29)</u>
<b>Adjusted Bank Balance 5/31/2018</b>	<b><u>8,115,859.73</u></b>

**General Fund - Liquid Asset**

Beginning Book Balance 5/1/2018	-
Transfer from General Fund -Liquid Asset - Money Market	-
Ending Book Balance 5/31/2018	-
Ending Bank Balance 5/31/2018	(350.13)
Bank Fees Reversed	350.13
Adjusted Bank Balance 5/31/2018	-

**General Fund -Liquid Asset - Money Market**

Beginning Book Balance 5/1/2018	7,915,943.64
Add: Interest	15,258.46
Transfer from General Fund Checking	12,200,000.00 E - page 1
Transfer to ERS Contribution Reserve - Money Market	(3,500,000.00) G - page 3
Transfer to Special Aid Fund - Checking	(85,803.37) H - page 4
Transfer to Debt Service - Money Market	(191,754.97) I - page 6
Ending Book Balance 5/31/2018	16,353,643.76
Ending Bank Balance 5/31/2018	16,353,643.76

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

Beginning Book Balance 5/1/2018	3,474,385.78
Add: Interest	4,426.57
Transfer from Capital Project Fund - Budgeted Projects - Checking	774.98 J - page 5
Ending Book Balance 5/31/2018	3,479,587.33
Ending Bank Balance 5/31/2018	3,479,587.33

**General Fund- Money Market**

Beginning Book Balance 5/1/2018	31,016.91
Add: Interest	9.21
Ending Book Balance 5/31/2018	31,026.12
Ending Bank Balance 5/31/2018	31,026.12

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

Beginning Book Balance 5/1/2018	2,024,326.54
Add: Interest	2,578.93
Ending Book Balance 5/31/2018	2,026,905.47
Ending Bank Balance 5/31/2018	2,026,905.47

**Unemployment Insurance Reserve - Money Market**

Beginning Book Balance 5/1/2018	1,584,442.16
Add: Interest	2,018.53
Ending Book Balance 5/31/2018	1,586,460.69
Ending Bank Balance 5/31/2018	1,586,460.69

**Liability Reserve - Money Market**

Beginning Book Balance 5/1/2018	108,573.32
Add: Interest	138.32
Ending Book Balance 5/31/2018	<u>108,711.64</u>

Ending Bank Balance 5/31/2018 108,711.64

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

Beginning Book Balance 5/1/2018	321,003.73
Add: Interest	408.95
Ending Book Balance 5/31/2018	<u>321,412.68</u>

Ending Bank Balance 5/31/2018 321,412.68

**ERS Contribution Reserve - Money Market**

Beginning Book Balance 5/1/2018	5,702,709.74
Add: Interest	10,573.29
Transfer from General Fund -Liquid Asset - Money Market	3,500,000.00
Ending Book Balance 5/31/2018	<u>9,213,283.03</u>

G - page 2

Ending Bank Balance 5/31/2018 9,213,283.03

**ERS Contribution Reserve -Checking**

Beginning Book Balance 5/1/2018	800,000.00
Ending Book Balance 5/31/2018	<u>800,000.00</u>

Ending Bank Balance 5/31/2018 800,000.00

**General Fund -Appropriated Funds - Certificate of Deposit**

Beginning Book Balance 5/1/2018	7,016,741.93
Add: Interest	9,472.60
Ending Book Balance 5/31/2018	<u>7,026,214.53</u>

Ending Bank Balance 5/31/2018 7,026,214.53

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

Beginning Book Balance 5/1/2018	729,746.40
Add: Interest	929.67
Ending Book Balance 5/31/2018	<u>730,676.07</u>

Ending Bank Balance 5/31/2018 730,676.07

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

Beginning Book Balance 5/1/2018	1,213,799.68
Add: Interest	1,546.34
Ending Book Balance 5/31/2018	<u>1,215,346.02</u>

Ending Bank Balance 5/31/2018 1,215,346.02

## School Lunch Fund

### School Lunch Fund - Checking

<b>Beginning Book Balance 5/1/2018</b>	<b>778,768.89</b>
Add: Receipts	145,591.80
Transfer from General Fund - Checking	16,812.00 F - page 1
Transfer to General Fund - Checking	(403,397.82) A - page 1
Less: Disbursements	(72,537.16)
<b>Ending Book Balance 5/31/2018</b>	<b>465,237.71</b>

<b>Ending Bank Balance 5/31/2018</b>	<b>433,463.66</b>
Deposit In Transit	13,842.82
Interim Payroll	28,128.65
Less: Outstanding Checks	(10,197.42)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>465,237.71</b>

## Gifts, Donations & Trips

### Gifts, Donations & Trips - Checking

<b>Beginning Book Balance 5/1/2018</b>	<b>380,515.48</b>
Trip	3,603.75
NYSSMA	
Donation from SC PCA for Transportation to Deep Water Fleet	542.00
AP Exam Fee	838.00
Life Skills Bake Sale	300.00
Middle School Performance State 3	614.00
Refund of Deposit for Music Theater	400.00
Replacement of NSF	482.00
IPAD Retainer Fee	399.00
IPAD Insurance Fees	1,415.00
NSF	(32.00)
Less: Disbursement	(46,113.57)
<b>Ending Book Balance 5/31/2018</b>	<b>342,963.66</b>

<b>Ending Bank Balance 5/31/2018</b>	<b>346,985.23</b>
Bank Fees to be Reversed	(4,021.57)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>342,963.66</b>

## Special Aid Fund

### Special Aid Fund - Checking

<b>Beginning Book Balance 5/1/2018</b>	<b>154,224.08</b>
Transfer from General Fund - Checking	85,803.37 H - page 2
Voided Check	214.09
Less: Disbursement	(143,488.41)
<b>Ending Book Balance 5/31/2018</b>	<b>96,753.13</b>

<b>Ending Bank Balance 5/31/2018</b>	<b>127,477.75</b>
Less: Outstanding Checks	(30,724.62)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>96,753.13</b>

**Capital / Bond Accounts**

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

Beginning Book Balance 5/1/2018	1,948,044.74
Add: Interest	2,447.43
Less: Disbursement	(60,348.25)
<b>Ending Book Balance 5/31/2018</b>	<b>1,890,143.92</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>1,890,843.92</b>
Less: Outstanding Checks	(700.00)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>1,890,143.92</b>

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

Beginning Book Balance 5/1/2018	1,663,611.61
Add: Interest	1,995.22
Transfer to Debt Service - Money Market	(2,051.83) K - page 6
Less: Disbursement	(333,801.85)
<b>Ending Book Balance 5/31/2018</b>	<b>1,329,753.15</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>1,389,758.10</b>
Less: Outstanding Checks	(60,004.95)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>1,329,753.15</b>

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

Beginning Book Balance 5/1/2018	300,063.94
<b>Ending Book Balance 5/31/2018</b>	<b>300,063.94</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>300,063.94</b>

**Capital Project Fund - Checking Reserve Funds**

Beginning Book Balance 5/1/2018	628,485.65
Add: Interest	800.35
Less: Disbursement	(774.98) J - page 2
<b>Ending Book Balance 5/31/2018</b>	<b>628,511.02</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>628,511.02</b>

**Trust & Agency**

**Trust & Agency- Checking**

Beginning Book Balance 5/1/2018	1,726,528.44
Deposits	3,222,446.94
Transfer from General Fund - Checking	1,863,527.76 D - page 1
Transfer to General Fund - Checking	(1,049,090.06) B - page 1
Less: Disbursements	(4,857,988.72)
<b>Ending Book Balance 5/31/2018</b>	<b>905,424.36</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>1,750,803.87</b>
Interim Payroll	(787,539.06)
Less: Outstanding Checks	(57,840.45)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>905,424.36</b>

**Trust & Agency - Money Market**

<b>Beginning Book Balance 5/1/2018</b>	<b>162,247.11</b>
Add: Interest	8.00
<b>Ending Book Balance 5/31/2018</b>	<b>162,255.11</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>162,255.11</b>

**Payroll - Checking**

<b>Beginning Book Balance 5/1/2018</b>	-
Transfer from General Fund - Checking	2,977,455.75 C - page 1
Less: Disbursements	(2,977,455.75)
<b>Ending Book Balance 5/31/2018</b>	-
<b>Ending Bank Balance 5/31/2018</b>	<b>1,505,058.81</b>
Interim Payroll	(1,489,364.94)
Less: Outstanding Checks	(15,693.87)
<b>Adjusted Bank Balance 5/31/2018</b>	<b>0.00</b>

**Debt Service**

**Debt Service - Money Market**

<b>Beginning Book Balance 5/1/2018</b>	<b>1,347,419.31</b>
Add: Interest	2,051.83 K - page 5
General Fund -Liquid Asset - Money Market	191,754.97 I - page 2
Less: Disbursements	(191,754.97)
<b>Ending Book Balance 5/31/2018</b>	<b>1,349,471.14</b>
<b>Ending Bank Balance 5/31/2018</b>	<b>1,349,471.14</b>

**Reserve Accounts**

	Reserve Account	Reserve Bank Account	In Transit *
Capital Reserve	3,478,310.98	3,479,587.33	(1,276.35)
Workers Compensation Reserve	2,026,905.47	2,026,905.47	-
Unemployment Insurance Reserve	1,586,460.69	1,586,460.69	-
Liability Reserve	108,711.64	108,711.64	-
Employee Benefit Accrued Liability Reserve	321,412.68	321,412.68	-
ERS Contribution Reserves	10,013,283.03	10,013,283.03	-
Repair Reserve	1,215,346.02	1,215,346.02	-
<b>Total</b>	<b>18,750,430.51</b>	<b>18,751,706.86</b>	<b>(1,276.35)</b>

\* 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 7/9/2018.

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

**District Treasurer**