

NORTH SHORE CENTRAL SCHOOL DISTRICT
October 1, 2017 - October 31, 2017

General Fund Checking

Beginning Balance 10/1/2017 **1,248,166.52**

Receipts:

Lottery Aid	18,827.43
Town of North Hempstead Tax Receipt	100,000.00
Town of Oyster Bay Tax Receipt	3,500,000.00

Reimbursements / Other Receipts:

Miscellaneous Refunds	5,551.35	
Building Use	500.00	
East Williston UFSD - Bus/Repair Service	6,850.61	
Community Education	11,425.00	
Garden City Public Schools - Special Education Services -Green Vale	545.96	
E-Rate Reimbursement-Lighthouse / Siderra	16,328.00	
Glen Cove City School District - Special Education Services - Green Vale	1,466.91	
Locust Valley CSD -Tuition Reimbursement	828.10	
Manhasset UFSD - Special Education Services - Green Vale	6,987.67	
Roslyn Public Schools -Split Properties School Taxes	30,734.24	
Voided Checks	37,618.62	
Transfer from General Fund - Liquid Asset	5,500,000.00	A - page 2
Transfer from General Fund -Appropriated Funds - Money Market	4,200,000.00	B - page 3
Transfer from School Lunch Fund - Checking	65,653.21	C - page 3

Total Receipts **13,503,317.10**

Disbursements:

Check# 54975 to Check# 55635	(6,480,301.06)
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Wire Transfers:

Transfer to Payroll - Checking	(2,769,789.77)	D - page 5
Transfer to Trust & Agency - Checking	(1,861,386.04)	E - page 4
NYS and NYC Payroll Taxes	(226,966.37)	
Credit Union	(3,010.00)	
Transfer to Special Aid Fund - Checking	(42,771.86)	F - page 4

Total Checks issued & Wire Transfers **(11,384,225.10)**

Total Book Balance 10/31/2017 **3,367,258.52**

Reconciliation with Bank Statement

Bank Ending Balance 10/1/2017	5,824,129.39
Less: Outstanding Checks	(2,456,870.87)
Adjusted Bank Balance 10/31/2017	3,367,258.52

General Fund - Liquid Asset

Beginning Book Balance 10/1/2017	737,556.67	
Add: Interest	6,165.78	
TAN Proceeds From Jefferies LLC	5,030,103.00	
Blended Checking Interest Redistribution	(6,382.67)	
Transfer to General Fund - Checking	(5,500,000.00)	A - page 1
Ending Book Balance 10/31/2017	<u>267,442.78</u>	
Ending Bank Balance 10/31/2017	<u>267,442.78</u>	

General Fund - Capital Reserve - Money Market

Beginning Book Balance 10/1/2017	857,015.10	
Add: Interest	673.58	
Ending Book Balance 10/31/2017	<u>857,688.68</u>	
Ending Bank Balance 10/31/2017	<u>857,688.68</u>	

General Fund- Money Market

Beginning Book Balance 10/1/2017	30,982.41	
Add: Interest	3.94	
Ending Book Balance 10/31/2017	<u>30,986.35</u>	
Ending Bank Balance 10/31/2017	<u>30,986.35</u>	

Worker's Compensation Reserve - Money Market

Beginning Book Balance 10/1/2017	2,014,500.06	
Add: Interest	620.05	
Ending Book Balance 10/31/2017	<u>2,015,120.11</u>	
Ending Bank Balance 10/31/2017	<u>2,015,120.11</u>	

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 10/1/2017	1,576,750.93	
Add: Interest	485.31	
Ending Book Balance 10/31/2017	<u>1,577,236.24</u>	
Ending Bank Balance 10/31/2017	<u>1,577,236.24</u>	

Liability Reserve - Money Market

Beginning Book Balance 10/1/2017	108,046.32	
Add: Interest	33.26	
Ending Book Balance 10/31/2017	<u>108,079.58</u>	
Ending Bank Balance 10/31/2017	<u>108,079.58</u>	

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 10/1/2017	330,755.22	
Add: Interest	102.22	
Ending Book Balance 10/31/2017	<u>330,857.44</u>	
Ending Bank Balance 10/31/2017	<u>330,857.44</u>	

ERS Contribution Reserve - Money Market

Beginning Book Balance 10/1/2017	8,794,462.41
Add: Interest	3,361.18
Ending Book Balance 10/31/2017	<u>8,797,823.59</u>
Ending Bank Balance 10/31/2017	<u>8,797,823.59</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 10/1/2017	800,000.00
Ending Book Balance 10/31/2017	<u>800,000.00</u>
Ending Bank Balance 10/31/2017	<u>800,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 10/1/2017	6,417,067.04
Add: Interest	2,215.17
Transfer to General Fund Checking	(4,200,000.00) B - page 1
Ending Book Balance 10/31/2017	<u>2,219,282.21</u>
Ending Bank Balance 10/31/2017	<u>2,219,282.21</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 10/1/2017	1,207,907.67
Add: Interest	371.78
Ending Book Balance 10/31/2017	<u>1,208,279.45</u>
Ending Bank Balance 10/31/2017	<u>1,208,279.45</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 10/1/2017	646,753.65
Add: Receipts	146,203.41
NSF	(120.00)
Transfer to General Fund - Checking	(65,653.21) C - page 1
Less: Disbursements	(82,715.19)
Ending Book Balance 10/31/2017	<u>644,468.66</u>
Ending Bank Balance 10/31/2017	647,796.67
Deposit In Transit	14,084.42
Less: Outstanding Checks	(17,412.43)
Adjusted Bank Balance 10/31/2017	<u>644,468.66</u>

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 10/1/2017	298,738.15
Trips	1,686.00
Instrument Rental	3,135.00
IPAD Retainer Fee	1,995.00
IPAD Insurance Fee	3,320.00
NSF	(30.00)
Less: Disbursement	(25,319.42)
Ending Book Balance 10/31/2017	<u>283,524.73</u>
Ending Bank Balance 10/31/2017	304,894.65
Less: Outstanding Checks	(21,369.92)
Adjusted Bank Balance 10/31/2017	<u>283,524.73</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 10/1/2017	44,687.10	
Transfer from General Fund - Checking	42,771.86	F - page 1
Less: Disbursement	(54,373.99)	
Ending Book Balance 10/31/2017	<u>33,084.97</u>	
Ending Bank Balance 10/31/2017	56,677.85	
Less: Outstanding Checks	(23,592.88)	
Adjusted Bank Balance 10/31/2017	<u>33,084.97</u>	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 10/1/2017	1,210,615.48	
Less: Disbursement	(94.49)	
Ending Book Balance 10/31/2017	<u>1,210,520.99</u>	
Ending Bank Balance 10/31/2017	1,210,592.99	
Less: Outstanding Checks	(72.00)	
Adjusted Bank Balance 10/31/2017	<u>1,210,520.99</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 10/1/2017	3,625,533.38	
Less: Disbursement	(1,056,958.98)	
Ending Book Balance 10/31/2017	<u>2,568,574.40</u>	
Ending Bank Balance 10/31/2017	2,571,360.22	
Less: Outstanding Checks	(2,785.82)	
Adjusted Bank Balance 10/31/2017	<u>2,568,574.40</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 10/1/2017	995,333.06	
Less: Disbursements	(23,748.75)	
Ending Book Balance 10/31/2017	<u>971,584.31</u>	
Ending Bank Balance 10/31/2017	971,590.70	
Less: Outstanding Checks	(6.39)	
Adjusted Bank Balance 10/31/2017	<u>971,584.31</u>	

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 10/1/2017	300,059.45	
Ending Book Balance 10/31/2017	<u>300,059.45</u>	
Ending Bank Balance 10/31/2017	<u>300,059.45</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 10/1/2017	810,869.11	
Deposits	10,496.95	
Transfer from General Fund - Checking	1,861,386.04	E - page 1
Less: Disbursements	(1,651,573.92)	
Ending Book Balance 10/31/2017	<u>1,031,178.18</u>	
Ending Bank Balance 10/31/2017	1,086,032.57	
Less: Outstanding Checks	(54,854.39)	
Adjusted Bank Balance 10/31/2017	<u>1,031,178.18</u>	

Trust & Agency - Money Market

Beginning Book Balance 10/1/2017	162,193.11
Add: Interest	7.20
Ending Book Balance 10/31/2017	<u>162,200.31</u>
Ending Bank Balance 10/31/2017	<u>162,200.31</u>

Payroll - Checking

Beginning Book Balance 10/1/2017	-
Transfer from General Fund - Checking	2,769,789.77
Less: Disbursements	<u>(2,769,789.77)</u>
Ending Book Balance 10/31/2017	<u>-</u>
Ending Bank Balance 10/31/2017	20,356.90
Less: Outstanding Checks	<u>(20,356.90)</u>
Adjusted Bank Balance 10/31/2017	<u>-</u>

Debt Service

Debt Service - Money Market

Beginning Book Balance 10/1/2017	1,684,498.64
Add: Interest	1,881.30
Ending Book Balance 10/31/2017	<u>1,686,379.94</u>
Ending Bank Balance 10/31/2017	<u>1,686,379.94</u>

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit*
Workers Compensation Reserve	2,015,770.72	2,015,120.11	650.61
Unemployment Insurance Reserve	1,577,745.47	1,577,236.24	509.23
Liability Reserve	108,114.47	108,079.58	34.89
Employee Benefit Accrued Liability Reser	330,964.26	330,857.44	106.82
Capital Reserve	3,457,008.84	857,688.68	2,599,320.16
Repair Reserve	1,208,669.56	1,208,279.45	390.11
ERS Contribution Reserves	9,965,705.63	9,597,823.59	367,882.04
Total	<u>18,663,978.95</u>	<u>15,695,085.09</u>	<u>2,968,893.86</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 1/25/2018

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

District Treasurer