

NORTH SHORE CENTRAL SCHOOL DISTRICT
September 1, 2016 - September 30, 2016

General Fund Checking

Beginning Balance 9/1/2016 **399,555.93**

Receipts:

Excess Cost Aid	13,700.00
Lottery Aid	11,978.97
Text Book Aid	45,870.00

Reimbursements / Other Receipts:

Miscellaneous Refunds	1,548.52	
East Williston UFSD - Related Services	6,221.80	
Medicaid Reimbursement	7,876.46	
Nassau County - LIPA	998,253.94	
North shore Before/ After School	3,000.00	
Oyster Bay-East Norwich C.S.D.- Related Services	2,442.81	
Roslyn Public Schools -Split Properties School Taxes	94,073.24	
South Huntington UFSD - Related Services	11,149.15	
Voided Checks	2,723.40	
Transfer from General Fund - Liquid Asset	6,800,000.00	A - page 2
Transfer from School Lunch Fund - Checking	38,924.69	B - page 3
Transfer from Trust & Agency - Checking	400,000.00	C - page 5
Total Receipts	8,437,762.98	

Disbursements:

Disbursements -Check# 49762 to Check# 50103 (2,745,788.84)

Wire Transfers:

Transfer to Payroll - Checking	(2,590,131.19)	D - page 5
Transfer to Trust & Agency - Checking	(1,647,886.46)	E - page 5
NYS and NYC Payroll Taxes	(216,121.26)	
Credit Union	(2,785.00)	
Transfer to Special Aid Fund - Checking	(146,400.37)	F - page 4
Total Checks issued & Wire Transfers	(7,349,113.12)	

Total Book Balance 9/30/2016 **1,488,205.79**

Reconciliation with Bank Statement

Bank Ending Balance 9/1/2016	1,569,274.41
Less: Outstanding Checks	(81,068.62)
Adjusted Bank Balance 9/30/2016	<u>1,488,205.79</u>

General Fund - Liquid Asset

Beginning Book Balance 9/1/2016	9,589,723.66
Add: Interest - September	7,063.09
Transfer to General Fund - Checking	(6,800,000.00) A - page 1
Transfer to Capital Project Fund - Budgeted Projects	(42,200.00) G - page 4
Ending Book Balance 9/30/2016	<u>2,754,586.75</u>

Ending Bank Balance 9/30/2016	2,762,320.50
Bank Error to be Reversed	(7,733.75)
Adjusted Bank Balance 9/30/2016	<u>2,754,586.75</u>

General Fund - Capital Reserve

Beginning Book Balance 9/1/2016	12,963.51
Ending Book Balance 9/30/2016	<u>12,963.51</u>

Ending Bank Balance 9/30/2016	<u>12,963.51</u>
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General Fund- Money Market

Beginning Book Balance 9/1/2016	30,951.51
Add: Interest - September	1.26
Ending Book Balance 9/30/2016	<u>30,952.77</u>

Ending Bank Balance 9/30/2016	<u>30,952.77</u>
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General Fund - Money Market

Beginning Book Balance 9/1/2016	26,496.69
Add: Interest - September	0.22
Ending Book Balance 9/30/2016	<u>26,496.91</u>

Ending Bank Balance 9/30/2016	<u>26,496.91</u>
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Worker's Compensation Reserve - Money Market

Beginning Book Balance 9/1/2016	2,009,260.60
Ending Book Balance 9/30/2016	<u>2,009,260.60</u>

Ending Bank Balance 9/30/2016	<u>2,009,260.60</u>
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Unemployment Insurance Reserve - Money Market

Beginning Book Balance 9/1/2016	1,572,649.98
Ending Book Balance 9/30/2016	<u>1,572,649.98</u>

Ending Bank Balance 9/30/2016	<u>1,572,649.98</u>
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Liability Reserve - Money Market

Beginning Book Balance 9/1/2016	107,765.30
Ending Book Balance 9/30/2016	<u>107,765.30</u>

Ending Bank Balance 9/30/2016	<u>107,765.30</u>
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Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 9/1/2016	333,552.47
Ending Book Balance 9/30/2016	<u>333,552.47</u>

Ending Bank Balance 9/30/2016	<u>333,552.47</u>
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ERS Contribution Reserve - Money Market

Beginning Book Balance 9/1/2016	8,459,581.60
Ending Book Balance 9/30/2016	<u>8,459,581.60</u>

Ending Bank Balance 9/30/2016	<u>8,459,581.60</u>
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General Fund -Appropriated Funds - Money Market

Beginning Book Balance 9/1/2016	4,922,865.65
Ending Book Balance 9/30/2016	<u>4,922,865.65</u>

Ending Bank Balance 9/30/2016	<u>4,922,865.65</u>
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General Fund - Repair Reserve - Money Market

Beginning Book Balance 9/1/2016	1,329,500.41
Ending Book Balance 9/30/2016	<u>1,329,500.41</u>

Ending Bank Balance 9/30/2016	<u>1,329,500.41</u>
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School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 9/1/2016	313,938.25
Add: Receipts	166,511.57
Sales Tax	(139.46)
NSF	(70.00)
Transfer to General Fund - Checking	(38,924.69)
Less: Disbursements	(14,132.74)
Ending Book Balance 9/30/2016	<u>427,182.93</u>

Ending Bank Balance 9/30/2016	413,971.23
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Deposit In Transit	14,692.35
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Less: Outstanding Checks	(1,480.65)
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Adjusted Bank Balance 9/30/2016	<u>427,182.93</u>
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Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 9/1/2016	468,553.37
Trips	2,320.00
HS- Driver's Education	12,600.00
HS- Instrument Rental	2,100.00
Donation of Stipend from Marc Ferris to the Greenkill Trip	1,452.00
IPAD Retainer Agreement	399.00
IPAD Insurance	7,609.00
Voided Check	469.00
Return of NSF	444.00
NSF	(444.00)
Less: Disbursement	(10,775.00)
Ending Book Balance 9/30/2016	484,727.37
Ending Bank Balance 9/30/2016	485,237.37
Bank Fees to be Reversed	34.00
Less: Outstanding Checks	(544.00)
Adjusted Bank Balance 9/30/2016	484,727.37

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 9/1/2016	40,024.78
Transfer from General Fund Checking	146,400.37 F - page 1
Less: Disbursement	(146,400.37)
Ending Book Balance 9/30/2016	40,024.78
Ending Bank Balance 9/30/2016	51,326.24
Less: Outstanding Checks	(11,301.46)
Adjusted Bank Balance 9/30/2016	40,024.78

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 9/1/2016	1,213,988.55
Transfer from General Fund - Liquid Asset	42,200.00 G - page 2
Less: Disbursement	(1,594.09)
Ending Book Balance 9/30/2016	1,254,594.46
Ending Bank Balance 9/30/2016	1,255,806.18
Less: Outstanding Checks	(1,211.72)
Adjusted Bank Balance 9/30/2016	1,254,594.46

Capital Project Fund - Time Deposit

Beginning Book Balance 9/1/2016	7,000,000.00
Ending Book Balance 9/30/2016	7,000,000.00
Ending Bank Balance 9/30/2016	7,000,000.00

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 9/1/2016	3,626,910.54
Transfer to Debt Service - Money Market	(239,490.20) H - page 5
Less: Disbursement	(1,402,544.21)
Ending Book Balance 9/30/2016	1,984,876.13
Ending Bank Balance 9/30/2016	2,034,632.53
Less: Outstanding Checks	(49,756.40)
Adjusted Bank Balance 9/30/2016	1,984,876.13

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 9/1/2016	2,997,975.06
Less: Disbursements	(239,418.28)
Ending Book Balance 9/30/2016	<u>2,758,556.78</u>
Ending Bank Balance 9/30/2016	2,761,422.29
Less: Outstanding Checks	(2,865.51)
Adjusted Bank Balance 9/30/2016	<u>2,758,556.78</u>

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 9/1/2016	300,048.10
Add: Interest - September	2.36
Ending Book Balance 9/30/2016	<u>300,050.46</u>
Ending Bank Balance 9/30/2016	<u>300,050.46</u>

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 9/1/2016	1,267,032.72
Deposits	2,833,234.76
Transfer from General Fund - Checking	1,647,886.46 E - page 1
Voided Checks	798.82
Transfer to General Fund - Checking	(400,000.00) C - page 1
Less: Disbursements	(4,355,340.70)
Ending Book Balance 9/30/2016	<u>993,612.06</u>
Ending Bank Balance 9/30/2016	1,052,411.37
Less: Outstanding Checks	(58,799.31)
Adjusted Bank Balance 9/30/2016	<u>993,612.06</u>

Trust & Agency - Money Market

Beginning Book Balance 9/1/2016	162,155.35
Ending Book Balance 9/30/2016	<u>162,155.35</u>
Ending Bank Balance 9/30/2016	<u>162,155.35</u>

Payroll - Checking

Beginning Book Balance 9/1/2016	-
Transfer from General Fund - Checking	2,590,131.19 D - page 1
Less: Disbursements	(2,590,131.19)
Ending Book Balance 9/30/2016	<u>-</u>
Ending Bank Balance 9/30/2016	54,370.07
Less: Outstanding Checks	(54,370.07)
Adjusted Bank Balance 9/30/2016	<u>-</u>

Debt Service

Debt Service - Money Market

Beginning Book Balance 9/1/2016	1,463,554.41
Transfer from Capital Project Fund - 19 Million Bond - Money Market	239,490.20 H - page 4
Ending Book Balance 9/30/2016	<u>1,703,044.61</u>
Ending Bank Balance 9/30/2016	<u>1,703,044.61</u>

Reserve Accounts

	<u>Reserve Account</u>	<u>Reserve Bank Account</u>	<u>In Transit*</u>
Workers Compensation Reserve	2,009,686.65	2,009,260.60	426.05
Unemployment Insurance Reserve	1,572,983.45	1,572,649.98	333.47
Liability Reserve	107,788.15	107,765.30	22.85
Employee Benefit Accrued Liability Reserve	333,623.20	333,552.47	70.73
Capital Reserve	849,015.63	12,963.51	836,052.12
Repair Reserve	1,329,782.32	1,329,500.41	281.91
ERS Contribution Reserves	<u>9,562,535.09</u>	<u>8,459,581.60</u>	<u>1,102,953.49</u>
Total	<u>15,765,414.49</u>	<u>13,825,273.87</u>	<u>1,940,140.62</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 11/17/2016.

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

District Treasurer