

NORTH SHORE CENTRAL SCHOOL DISTRICT
September 1, 2017 - September 30, 2017

General Fund Checking

<u>Beginning Balance 9/1/2017</u>	1,149,842.46
<u>Receipts:</u>	
Excess Cost Aid 2016-2017	57,233.00
Lottery Aid	12,551.62
Lottery Text Book Aid	45,135.00
Special Education Grant - Title I & II	29,742.00
<u>Reimbursements / Other Receipts:</u>	
Miscellaneous Refunds	5,614.73
BOCES Aid 2016/2017	361,816.65
Business Pilot in Lieu of Taxes - Long Island Management, LLC	16,521.32
Insurance Recovery - Worker's Compensation	46,595.00
Insurance Reciprocal-Automotive	1,918.89
Locust Valley CSD - Split Property Tax	117,051.42
North Shore Before/After School Child Care	6,000.00
Port Washington UFSD - Green Vale Services	30,967.85
Roslyn Public Schools - Bus/Repair Service	162.36
Voided Checks	411.50
Transfer from General Fund - Liquid Asset	5,200,000.00 A - page 2
Transfer from General Fund -Appropriated Funds - Money Market	1,300,000.00 B - page 3
Transfer from School Lunch Fund - Checking	31,094.02 C - page 3
Total Receipts	7,262,815.36
<u>Disbursements:</u>	
Check# 54626 to Check# 54974	(2,393,897.50)
<u>Wire Transfers:</u>	
Transfer to Payroll - Checking	(2,638,986.15) D - page 5
Transfer to Trust & Agency - Checking	(1,719,627.67) E - page 4
NYS and NYC Payroll Taxes	(221,178.79)
Credit Union	(2,660.00)
Transfer to Special Aid Fund - Checking	(188,141.19) F - page 4
Total Checks issued & Wire Transfers	(7,164,491.30)
Total Book Balance 9/30/2017	<u>1,248,166.52</u>
<u>Reconciliation with Bank Statement</u>	
Bank Ending Balance 9/1/2017	1,345,574.40
Less: Outstanding Checks	<u>(97,407.88)</u>
Adjusted Bank Balance 9/30/2017	<u>1,248,166.52</u>

General Fund - Liquid Asset

Beginning Book Balance 9/1/2017	5,933,019.46	
Add: Interest	7,788.34	
Transfer from Employee Benefit Accrued Liability Reserve - Money Market	3,667.04	G - page 2
Blended Checking Interest Redistribution	(6,918.17)	
Transfer to General Fund - Checking	(5,200,000.00)	A - page 1
Ending Book Balance 9/30/2017	<u>737,556.67</u>	
Ending Bank Balance 9/30/2017	<u>737,556.67</u>	

General Fund - Capital Reserve - Money Market

Beginning Book Balance 9/1/2017	856,243.76	
Add: Interest	771.34	
Ending Book Balance 9/30/2017	<u>857,015.10</u>	
Ending Bank Balance 9/30/2017	<u>857,015.10</u>	

General Fund- Money Market

Beginning Book Balance 9/1/2017	30,978.60	
Add: Interest	3.81	
Ending Book Balance 9/30/2017	<u>30,982.41</u>	
Ending Bank Balance 9/30/2017	<u>30,982.41</u>	

Worker's Compensation Reserve - Money Market

Beginning Book Balance 9/1/2017	2,013,897.15	
Add: Interest	602.91	
Ending Book Balance 9/30/2017	<u>2,014,500.06</u>	
Ending Bank Balance 9/30/2017	<u>2,014,500.06</u>	

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 9/1/2017	1,576,279.03	
Add: Interest	471.90	
Ending Book Balance 9/30/2017	<u>1,576,750.93</u>	
Ending Bank Balance 9/30/2017	<u>1,576,750.93</u>	

Liability Reserve - Money Market

Beginning Book Balance 9/1/2017	108,013.98	
Add: Interest	32.34	
Ending Book Balance 9/30/2017	<u>108,046.32</u>	
Ending Bank Balance 9/30/2017	<u>108,046.32</u>	

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 9/1/2017	334,322.17	
Add: Interest	100.09	
Transfer to General Fund - Liquid Asset	(3,667.04)	G - page 2
Ending Book Balance 9/30/2017	<u>330,755.22</u>	
Ending Bank Balance 9/30/2017	<u>330,755.22</u>	

ERS Contribution Reserve - Money Market

Beginning Book Balance 9/1/2017	8,791,210.86
Add: Interest	3,251.55
Ending Book Balance 9/30/2017	<u>8,794,462.41</u>
Ending Bank Balance 9/30/2017	<u>8,794,462.41</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 9/1/2017	800,000.00
Ending Book Balance 9/30/2017	<u>800,000.00</u>
Ending Bank Balance 9/30/2017	<u>800,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 9/1/2017	7,714,757.44
Add: Interest	2,309.60
Transfer to General Fund Checking	(1,300,000.00) B - page 1
Ending Book Balance 9/30/2017	<u>6,417,067.04</u>
Ending Bank Balance 9/30/2017	<u>6,417,067.04</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 9/1/2017	1,207,546.17
Add: Interest	361.50
Ending Book Balance 9/30/2017	<u>1,207,907.67</u>
Ending Bank Balance 9/30/2017	<u>1,207,907.67</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 9/1/2017	529,119.01
Add: Receipts	152,230.80
Sales Tax	(233.69)
NSF	(20.00)
Transfer to General Fund - Checking	(31,094.02) C - page 1
Less: Disbursements	<u>(3,248.45)</u>
Ending Book Balance 9/30/2017	<u>646,753.65</u>
Ending Bank Balance 9/30/2017	635,292.31
Deposit In Transit	11,961.34
Less: Outstanding Checks	(500.00)
Adjusted Bank Balance 9/30/2017	<u>646,753.65</u>

Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 9/1/2017	282,559.15
Trips	2,390.00
Instrument Rental	335.00
HS- Driver's Education	12,600.00
Home Coming and Carnival Proceeds	3,344.00
Less: Disbursement	<u>(2,490.00)</u>
Ending Book Balance 9/30/2017	<u>298,738.15</u>
Ending Bank Balance 9/30/2017	298,838.15
Less: Outstanding Checks	(100.00)
Adjusted Bank Balance 9/30/2017	<u>298,738.15</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 9/1/2017	44,115.10	
Transfer from General Fund - Checking	188,141.19	F - page 1
Void Check	572.00	
Less: Disbursement	(188,141.19)	
Ending Book Balance 9/30/2017	<u>44,687.10</u>	
Ending Bank Balance 9/30/2017	123,162.10	
Less: Outstanding Checks	(78,475.00)	
Adjusted Bank Balance 9/30/2017	<u>44,687.10</u>	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 9/1/2017	1,210,812.63	
Less: Disbursement	(197.15)	
Ending Book Balance 9/30/2017	<u>1,210,615.48</u>	
Ending Bank Balance 9/30/2017	<u>1,210,615.48</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 9/1/2017	5,161,467.32	
Less: Disbursement	(1,535,933.94)	
Ending Book Balance 9/30/2017	<u>3,625,533.38</u>	
Ending Bank Balance 9/30/2017	3,625,549.35	
Less: Outstanding Checks	(15.97)	
Adjusted Bank Balance 9/30/2017	<u>3,625,533.38</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 9/1/2017	1,484,603.20	
Less: Disbursements	(489,270.14)	
Ending Book Balance 9/30/2017	<u>995,333.06</u>	
Ending Bank Balance 9/30/2017	<u>995,333.06</u>	

Capital Project Fund - Viking Foundation - Checking

Beginning Book Balance 9/1/2017	300,057.18	
Add: Interest	2.27	
Ending Book Balance 9/30/2017	<u>300,059.45</u>	
Ending Bank Balance 9/30/2017	<u>300,059.45</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 9/1/2017	786,976.48	
Deposits	3,034,128.09	
Transfer from General Fund - Checking	1,719,627.67	E - page 1
Less: Disbursements	(4,729,863.13)	
Ending Book Balance 9/30/2017	<u>810,869.11</u>	
Ending Bank Balance 9/30/2017	864,293.36	
Less: Outstanding Checks	(53,424.25)	
Adjusted Bank Balance 9/30/2017	<u>810,869.11</u>	

Trust & Agency - Money Market

Beginning Book Balance 9/1/2017	162,185.31
Add: Interest	7.80
Ending Book Balance 9/30/2017	<u>162,193.11</u>
Ending Bank Balance 9/30/2017	<u>162,193.11</u>

Payroll - Checking

Beginning Book Balance 9/1/2017	-
Transfer from General Fund - Checking	2,638,986.15 D - page 1
Less: Disbursements	<u>(2,638,986.15)</u>
Ending Book Balance 9/30/2017	<u>-</u>
Ending Bank Balance 9/30/2017	22,877.55
Less: Outstanding Checks	<u>(22,877.55)</u>
Adjusted Bank Balance 9/30/2017	<u>-</u>

Debt Service

Debt Service - Money Market

Beginning Book Balance 9/1/2017	1,682,230.15
Add: Interest	2,268.49
Ending Book Balance 9/30/2017	<u>1,684,498.64</u>
Ending Bank Balance 9/30/2017	<u>1,684,498.64</u>

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit*
Workers Compensation Reserve	2,015,120.11	2,014,500.06	620.05
Unemployment Insurance Reserve	1,577,236.24	1,576,750.93	485.31
Liability Reserve	108,079.58	108,046.32	33.26
Employee Benefit Accrued Liability Reserve	330,857.44	330,755.22	102.22
Capital Reserve	3,456,412.33	857,015.10	2,599,397.23
Repair Reserve	1,208,279.45	1,207,907.67	371.78
ERS Contribution Reserves	9,962,344.45	9,594,462.41	367,882.04
Total	<u>18,658,329.60</u>	<u>15,689,437.71</u>	<u>2,968,891.89</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