

NORTH SHORE CENTRAL SCHOOL DISTRICT
September 1, 2018 - September 30, 2018

General Fund Checking

Beginning Balance 9/1/2018 **463,263.32**

Receipts:

Excess Cost Aid 2017-2018	75,923.00
Lottery Aid	11,070.95
Lottery Text Book Aid	44,040.00
Federal Grant - IDEA 611	217,421.00
Federal Grant - IDEA 619	7,016.00

Reimbursements / Other Receipts:

Miscellaneous Refunds	3,828.71	
BOCES AID	376,563.05	
Carle Place UFSD - Green Vale Special Education Services	4,337.19	
E-Rate Reimbursement - CDW	4,896.00	
Jericho UFSD - Green Vale Special Education Services	3,548.42	
Locust Valley CSD - Split Property Tax	68,479.35	
NY School Insurance Reciprocal - Sewer Backup Damage	1,324.04	
North Shore Before/After School Child Care	3,000.00	
Port Washington UFSD - Green Vale Special Education Services	7,219.21	
Roslyn Public Schools -Split Properties School Taxes	30,687.28	
Transfer from General Fund -Liquid Asset - Money Market	1,400,000.00	A - page 2
Transfer from ERS Contribution Reserve - Money Market	1,200,000.00	B - page 3
Transfer from General Fund -Appropriated Funds - Money Market	5,010,818.00	C - page 3
Transfer from School Lunch Fund - Checking	24,420.32	D - page 3
Total Receipts	8,494,592.52	

Disbursements:

Check# 59773 to Check# 60089 **(2,735,294.03)**

Wire Transfers:

Transfer to Payroll - Checking	(2,783,859.00)	E - page 5
Transfer to Trust & Agency - Checking	(1,656,211.28)	F - page 4
NYS and NYC Payroll Taxes	(227,058.77)	
Credit Union	(2,510.00)	
Total Checks Issued & Wire Transfers	(7,404,933.08)	

Total Book Balance 9/30/2018 **1,552,922.76**

Reconciliation with Bank Statement

Bank Ending Balance 9/1/2018	1,598,044.30
In Transit	553.98
Less: Outstanding Checks	<u>(45,675.52)</u>
Adjusted Bank Balance 9/30/2018	<u>1,552,922.76</u>

General Fund - Liquid Asset - Money Market

Beginning Book Balance 9/1/2018	2,828,767.63	
Add: Interest	2,769.51	
TAN Proceeds	5,032,550.00	
Transfer to General Fund Checking	(1,400,000.00)	A - page 1
Transfer to Special Aid Fund - Checking	(60,334.38)	G - page 4
Ending Book Balance 9/30/2018	<u>6,403,752.76</u>	
Ending Bank Balance 9/30/2018	<u>6,403,752.76</u>	

General Fund - Capital Reserve - Money Market

Beginning Book Balance 9/1/2018	56,741.16	
Add: Interest	70.92	
Transfer from Capital Project Fund - Checking Reserve Funds	2,346.41	H - page 4
Ending Book Balance 9/30/2018	<u>59,158.49</u>	
Ending Bank Balance 9/30/2018	<u>59,158.49</u>	

General Fund- Money Market

Beginning Book Balance 9/1/2018	31,054.76	
Add: Interest	10.20	
Ending Book Balance 9/30/2018	<u>31,064.96</u>	
Ending Bank Balance 9/30/2018	<u>31,064.96</u>	

Worker's Compensation Reserve - Money Market

Beginning Book Balance 9/1/2018	2,034,578.48	
Add: Interest	2,508.38	
Ending Book Balance 9/30/2018	<u>2,037,086.86</u>	
Ending Bank Balance 9/30/2018	<u>2,037,086.86</u>	

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 9/1/2018	1,592,466.36	
Add: Interest	1,963.31	
Ending Book Balance 9/30/2018	<u>1,594,429.67</u>	
Ending Bank Balance 9/30/2018	<u>1,594,429.67</u>	

Liability Reserve - Money Market

Beginning Book Balance 9/1/2018	109,123.18	
Add: Interest	134.54	
Ending Book Balance 9/30/2018	<u>109,257.72</u>	
Ending Bank Balance 9/30/2018	<u>109,257.72</u>	

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 9/1/2018	339,391.22	
Add: Interest	418.43	
Ending Book Balance 9/30/2018	<u>339,809.65</u>	
Ending Bank Balance 9/30/2018	<u>339,809.65</u>	

<u>ERS Contribution Reserve - Money Market</u>	
Beginning Book Balance 9/1/2018	9,248,160.66
Transfer to General Fund Checking	10,760.72
	<u>(1,200,000.00) B - page 1</u>
Ending Book Balance 9/30/2018	<u>8,058,921.38</u>
Ending Bank Balance 9/30/2018	<u>8,058,921.38</u>

<u>ERS Contribution Reserve -Checking</u>	
Beginning Book Balance 9/1/2018	800,000.00
Ending Book Balance 9/30/2018	<u>800,000.00</u>
Ending Bank Balance 9/30/2018	<u>800,000.00 j - page 24</u>

<u>General Fund -Appropriated Funds - Money Market</u>	
Beginning Book Balance 9/1/2018	7,793,747.11
Add: Interest	6,561.84
Transfer to General Fund Checking	<u>(5,010,818.00) C - page 1</u>
Ending Book Balance 9/30/2018	<u>2,789,490.95</u>
Ending Bank Balance 9/30/2018	<u>2,789,490.95</u>

<u>General Fund - Repair Reserve - Money Market</u>	
Beginning Book Balance 9/1/2018	1,110,055.82
Add: Interest	1,368.56
Ending Book Balance 9/30/2018	<u>1,111,424.38</u>
Ending Bank Balance 9/30/2018	<u>1,111,424.38</u>

School Lunch Fund

<u>School Lunch Fund - Checking</u>	
Beginning Book Balance 9/1/2018	316,589.51
Add: Receipts	147,034.79
Sales Tax	(181.00)
Transfer to General Fund - Checking	<u>(24,420.32) D - page 1</u>
Less: Disbursements	<u>(7,368.22)</u>
Ending Book Balance 9/30/2018	<u>431,654.76</u>
Ending Bank Balance 9/30/2018	<u>412,581.91</u>
Deposit In Transit	19,609.43
Less: Outstanding Checks	<u>(536.58)</u>
Adjusted Bank Balance 9/30/2018	<u>431,654.76</u>

Gifts, Donations & Trips

<u>Gifts, Donations & Trips - Checking</u>	
Beginning Book Balance 9/1/2018	289,388.57
Trips	658.00
Driver's Education - Fall 2018	12,600.00
Donation for Score Board	15,250.00
Donation for Art Department Welcome Signage	220.00
IPAD Insurance Fees	3,476.00
Less: Disbursement	<u>(1,525.00)</u>
Ending Book Balance 9/30/2018	<u>320,067.57</u>
Ending Bank Balance 9/30/2018	<u>320,621.55</u>
Bank Fees to be Reversed	<u>(553.98)</u>
Adjusted Bank Balance 9/30/2018	<u>320,067.57</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 9/1/2018	29,500.00	
Transfer from General Fund -Liquid Asset - Money Market	60,334.38	G - page 2
Less: Disbursement	(60,334.38)	
Ending Book Balance 9/30/2018	<u>29,500.00</u>	
Ending Bank Balance 9/30/2018	40,355.00	
Less: Outstanding Checks	(10,855.00)	
Adjusted Bank Balance 9/30/2018	<u>29,500.00</u>	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 9/1/2018	1,992,163.74	
Add: Interest	2,496.21	
Less: Disbursement	(21,581.25)	
Ending Book Balance 9/30/2018	<u>1,973,078.70</u>	
Ending Bank Balance 9/30/2018	<u>1,973,078.70</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 9/1/2018	1,258,264.71	
Add: Interest	1,358.05	
Transfer to Debt Service	(1,608.34)	I - page 5
Less: Disbursement	(388,105.74)	
Ending Book Balance 9/30/2018	<u>869,908.68</u>	
Ending Bank Balance 9/30/2018	<u>869,908.68</u>	

Capital Project Fund - Viking - Checking

Beginning Book Balance 9/1/2018	300,066.18	
Transfer to Capital Project Fund - Checking Reserve Funds	(300,066.18)	J - page 4
Ending Book Balance 9/30/2018	<u>-</u>	
Ending Bank Balance 9/30/2018	<u>-</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 9/1/2018	4,176,128.07	
Add: Interest	5,339.15	
Transfer from Capital Project Fund - Viking - Checking	300,066.18	J - page 4
Transfer to General Fund - Capital Reserve - Money Market	(2,346.41)	H - page 2
Less: Disbursement	(94,908.27)	
Ending Book Balance 9/30/2018	<u>4,384,278.72</u>	
Ending Bank Balance 9/30/2018	4,393,244.38	
Less: Outstanding Checks	(8,965.66)	
Adjusted Bank Balance 9/30/2018	<u>4,384,278.72</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 9/1/2018	889,774.19	
Deposits	3,044,066.87	
Transfer from General Fund - Checking	1,656,211.28	F - page 1
NSF	(2,348.15)	
Less: Disbursements	(4,551,499.48)	
Ending Book Balance 9/30/2018	<u>1,036,204.71</u>	
Ending Bank Balance 9/30/2018	1,088,820.54	
Less: Outstanding Checks	(52,615.83)	
Adjusted Bank Balance 9/30/2018	<u>1,036,204.71</u>	

Trust & Agency - Money Market

Beginning Book Balance 9/1/2018	162,293.94
Add: Interest	42.02
Ending Book Balance 9/30/2018	<u>162,335.96</u>
Ending Bank Balance 9/30/2018	<u>162,335.96</u>

Payroll - Checking

Beginning Book Balance 9/1/2018	-
Transfer from General Fund - Checking	2,783,859.00 E - page 1
Less: Disbursements	<u>(2,783,859.00)</u>
Ending Book Balance 9/30/2018	<u>-</u>
Ending Bank Balance 9/30/2018	27,432.87
Less: Outstanding Checks	<u>(27,432.87)</u>
Adjusted Bank Balance 9/30/2018	<u>-</u>

Debt Service

Debt Service - Money Market

Beginning Book Balance 9/1/2018	1,354,743.75
Transfer from General Fund -Liquid Asset - Money Market	1,608.34 I - page 4
Ending Book Balance 9/30/2018	<u>1,356,352.09</u>
Ending Bank Balance 9/30/2018	<u>1,356,352.09</u>

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit *
Capital Reserve	1,551,158.22	59,158.49	1,491,999.73
Workers Compensation Reserve	2,037,086.86	2,037,086.86	-
Unemployment Insurance Reserve	1,594,429.67	1,594,429.67	-
Liability Reserve	109,257.72	109,257.72	-
Employee Benefit Accrued Liability Reserve	334,409.79	339,809.65	(5,399.86)
ERS Contribution Reserves	8,858,921.38	8,858,921.38	-
Repair Reserve	1,111,424.38	1,111,424.38	-
Total	<u>15,596,688.02</u>	<u>14,110,088.15</u>	<u>1,486,599.87</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 11/29/2018

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

District Treasurer