

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

**General Fund Checking - Citibank**

<b><u>Beginning Balance 9/1/2018</u></b>	<b>463,263.32</b>	
<b><u>Receipts:</u></b>		
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	
<b><u>Reimbursements / Other Receipts:</u></b>		
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 - First National Bank of LI	1,400,000.00	A - page 2
Transfer from ERS Contribution Reserve - Money Market -The First National Bank of LI	1,200,000.00	B - page 3
Transfer from General Fund -Appropriated Funds - Money Market - First National Bank of LI	5,010,818.00	C - page 3
Transfer from School Lunch Fund - Checking - The First National Bank of LI	24,420.32	D - page 3
<b>Total Receipts</b>	<b><u>8,494,592.52</u></b>	
<b><u>Disbursements:</u></b>		
Check# 59773 to Check# 60089	(2,735,294.03)	
<b><u>Wire Transfers:</u></b>		
Transfer to Payroll - Checking - Citibank	(2,783,859.00)	E - page 5
Transfer to Trust & Agency - Checking - Citibank	(1,656,211.28)	F - page 4
NYS and NYC Payroll Taxes	(227,058.77)	
Credit Union	(2,510.00)	
<b>Total Checks Issued &amp; Wire Transfers</b>	<b>(7,404,933.08)</b>	
<b>Total Book Balance 9/30/2018</b>	<b><u>1,552,922.76</u></b>	see page 6 - Acct # 200
<b><u>Reconciliation with Bank Statement</u></b>		
<b>Bank Ending Balance 9/1/2018</b>	<b>1,598,044.30</b>	a - page 15
In Transit	553.98	
Less: Outstanding Checks	<u>(45,675.52)</u>	
<b>Adjusted Bank Balance 9/30/2018</b>	<b><u>1,552,922.76</u></b>	

**General Fund - Liquid Asset - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	2,828,767.63	
Add: Interest	2,769.51	
TAN Proceeds From TD Securities	5,032,550.00	
Transfer to General Fund Checking - Citibank	(1,400,000.00)	A - page 1
Transfer to Special Aid Fund - Checking - The First National Bank of LI	(60,334.38)	G - page 4
Ending Book Balance 9/30/2018	<u>6,403,752.76</u>	see page 6 - Acct# 204-02
Ending Bank Balance 9/30/2018	<u>6,403,752.76</u>	b - page 16

**General Fund - Capital Reserve - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	56,741.16	
Add: Interest	70.92	
Transfer from Capital Project Fund - Checking Reserve Funds - First National Bank of LI	2,346.41	H - page 4
Ending Book Balance 9/30/2018	<u>59,158.49</u>	see page 6 - Acct# 206-01
Ending Bank Balance 9/30/2018	<u>59,158.49</u>	c - page 17

**General Fund- Money Market - JP Morgan Chase**

Beginning Book Balance 9/1/2018	31,054.76	
Add: Interest	10.20	
Ending Book Balance 9/30/2018	<u>31,064.96</u>	see page 6 - Acct# 208-00
Ending Bank Balance 9/30/2018	<u>31,064.96</u>	d - page 18

**Worker's Compensation Reserve - Money Market - First National Bank of LI**

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>	see page 6 - Acct # 211-01
Ending Bank Balance 9/30/2018	<u>2,037,086.86</u>	e - page 19

**Unemployment Insurance Reserve - Money Market - First National Bank of LI**

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>	see page 6 - Acct # 212-01
Ending Bank Balance 9/30/2018	<u>1,594,429.67</u>	f - page 20

**Liability Reserve - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	109,123.18	
Add: Interest	134.54	
Ending Book Balance 9/30/2018	<u>109,257.72</u>	see page 6 - Acct # 213-01
Ending Bank Balance 9/30/2018	<u>109,257.72</u>	g - page 21

**Employee Benefit Accrued Liability Reserve - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	339,391.22	
Add: Interest	418.43	
Ending Book Balance 9/30/2018	<u>339,809.65</u>	see page 6 - Acct # 214-01
Ending Bank Balance 9/30/2018	<u>339,809.65</u>	h - page 22

<b><u>ERS Contribution Reserve - Money Market -The First National Bank of LI</u></b>	9,248,160.66	
Beginning Book Balance 9/1/2018	10,760.72	
Transfer to General Fund Checking - Citibank	(1,200,000.00)	B - page 1
<b>Ending Book Balance 9/30/2018</b>	<b>8,058,921.38</b>	see page 6 - Acct # 215-02
<b>Ending Bank Balance 9/30/2018</b>	<b>8,058,921.38</b>	i - page 23

<b><u>ERS Contribution Reserve -Checking -The First National Bank of LI</u></b>		
Beginning Book Balance 9/1/2018	800,000.00	
<b>Ending Book Balance 9/30/2018</b>	<b>800,000.00</b>	see page 6 - Acct # 215-003
<b>Ending Bank Balance 9/30/2018</b>	<b>800,000.00</b>	j - page 24

<b><u>General Fund -Appropriated Funds - Money Market - First National Bank of LI</u></b>		
Beginning Book Balance 9/1/2018	7,793,747.11	
Add: Interest	6,561.84	
Transfer to General Fund Checking - Citibank	(5,010,818.00)	C - page 1
<b>Ending Book Balance 9/30/2018</b>	<b>2,789,490.95</b>	see page 6 - Acct # 216-02
<b>Ending Bank Balance 9/30/2018</b>	<b>2,789,490.95</b>	k - page 25

<b><u>General Fund - Repair Reserve - Money Market - First National Bank of LI</u></b>		
Beginning Book Balance 9/1/2018	1,110,055.82	
Add: Interest	1,368.56	
<b>Ending Book Balance 9/30/2018</b>	<b>1,111,424.38</b>	see page 6 - Acct # 230-01
<b>Ending Bank Balance 9/30/2018</b>	<b>1,111,424.38</b>	l - page 26

### **School Lunch Fund**

<b><u>School Lunch Fund - Checking - The First National Bank of LI</u></b>		
Beginning Book Balance 9/1/2018	316,589.51	
Add: Receipts	147,034.79	
Sales Tax	(181.00)	
Transfer to General Fund - Checking - Citibank	(24,420.32)	D - page 1
Less: Disbursements	(7,368.22)	
<b>Ending Book Balance 9/30/2018</b>	<b>431,654.76</b>	see page 8 - Acct # 200-00
<b>Ending Bank Balance 9/30/2018</b>	<b>412,581.91</b>	m - page 27
Deposit In Transit	19,609.43	
Less: Outstanding Checks	(536.58)	
<b>Adjusted Bank Balance 9/30/2018</b>	<b>431,654.76</b>	

### **Gifts, Donations & Trips**

<b><u>Gifts, Donations &amp; Trips - Checking -The First National Bank of LI</u></b>		
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	(1,525.00)	
<b>Ending Book Balance 9/30/2018</b>	<b>320,067.57</b>	see page 9 - Acct # 200
<b>Ending Bank Balance 9/30/2018</b>	<b>320,621.55</b>	n - page 28
Bank Fees to be Reversed	(553.98)	
<b>Adjusted Bank Balance 9/30/2018</b>	<b>320,067.57</b>	

**Special Aid Fund**

**Special Aid Fund - Checking - The First National Bank of LI**

Beginning Book Balance 9/1/2018	29,500.00	
Transfer from General Fund -Liquid Asset - Money Market - First National Bank of LI	60,334.38	G - page 2
Less: Disbursement	(60,334.38)	
Ending Book Balance 9/30/2018	<u>29,500.00</u>	see page 10 - Acct # 200-00
Ending Bank Balance 9/30/2018	40,355.00	o - page 29
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 - First National Bank of LI**

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>	see page 11 - Acct # 200-10
Ending Bank Balance 9/30/2018	<u>1,973,078.70</u>	p - page 30

**Capital Project Fund - 19 Million Bond - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	1,258,264.71	
Add: Interest	1,358.05	
Transfer to Debt Service - Money Market - First National Bank of LI	(1,608.34)	I - page 5
Less: Disbursement	(388,105.74)	
Ending Book Balance 9/30/2018	<u>869,908.68</u>	see page 11 - Acct # 206-10
Ending Bank Balance 9/30/2018	<u>869,908.68</u>	q - page 31

**Capital Project Fund - Viking - Checking- The First National Bank of LI**

Beginning Book Balance 9/1/2018	300,066.18	
Transfer to Capital Project Fund - Checking Reserve Funds - First National Bank of LI	(300,066.18)	J - page 4
Ending Book Balance 9/30/2018	<u>-</u>	see page 11 - Acct # 230-02
Ending Bank Balance 9/30/2018	<u>-</u>	r - page 32

**Capital Project Fund - Checking Reserve Funds - First National Bank of LI**

Beginning Book Balance 9/1/2018	4,176,128.07	
Add: Interest	5,339.15	
Transfer from Capital Project Fund - Viking - Checking- The First National Bank of LI	300,066.18	J - page 4
Transfer to General Fund - Capital Reserve - Money Market - First National Bank of LI	(2,346.41)	H - page 2
Less: Disbursement	(94,908.27)	
Ending Book Balance 9/30/2018	<u>4,384,278.72</u>	see page 11 - Acct # 230-10
Ending Bank Balance 9/30/2018	4,393,244.38	s - page 33
Less: Outstanding Checks	(8,965.66)	
Adjusted Bank Balance 9/30/2018	<u>4,384,278.72</u>	

**Trust & Agency**

**Trust & Agency- Checking - Citibank**

Beginning Book Balance 9/1/2018	889,774.19	
Deposits	3,044,066.87	
Transfer from General Fund - Checking - Citibank	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>	see page 12 - Acct # 200-TA
Ending Bank Balance 9/30/2018	1,088,820.54	t - page 34
Less: Outstanding Checks	(52,615.83)	
Adjusted Bank Balance 9/30/2018	<u>1,036,204.71</u>	

**Trust & Agency - Money Market - TD Bank**

Beginning Book Balance 9/1/2018	162,293.94	
Add: Interest	42.02	
Ending Book Balance 9/30/2018	<u>162,335.96</u>	see page 12 - Acct # 204-00
Ending Bank Balance 9/30/2018	<u>162,335.96</u>	u - page 35

**Payroll - Checking - Citibank**

Beginning Book Balance 9/1/2018	-	
Transfer from General Fund - Checking - Citibank	2,783,859.00	E - page 1
Less: Disbursements	<u>(2,783,859.00)</u>	
Ending Book Balance 9/30/2018	<u>-</u>	see page 12 - Acct # 200-PR
Ending Bank Balance 9/30/2018	<u>27,432.87</u>	v - page 36
Less: Outstanding Checks	<u>(27,432.87)</u>	
Adjusted Bank Balance 9/30/2018	<u>-</u>	

**Debt Service**

**Debt Service - Money Market - First National Bank of LI**

Beginning Book Balance 9/1/2018	1,354,743.75	
Transfer from General Fund -Liquid Asset - Money Market - First National Bank of LI	1,608.34	I - page 4
Ending Book Balance 9/30/2018	<u>1,356,352.09</u>	see page 14 - Acct # 200-01
Ending Bank Balance 9/30/2018	<u>1,356,352.09</u>	w - page 37

**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.

**Collateral Reconciliation**

Bank Depository	Required Collateral	Custodial Bank	Date of Valuation	Collateral Value
Citibank N.A.	2,513,583.66	Bank of NY	9/30/2018	2,513,583.77
JP Morgan Chase	31,064.96	-	9/30/2018	FDIC Insured
TD Bank	162,335.96	-	9/30/2018	FDIC Insured
First National Bank of LI	4,807,889.43	M & T Investment	9/30/2018	4,863,192.85
First National Bank of LI	28,000,000.00	FHLB	9/30/2018	28,000,000.00

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.

*Haleh B. Stamatiadi*

**Haleh B. Stamatiadi, District Treasurer**