

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: October 16, 2017

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve all financial reports for the District.

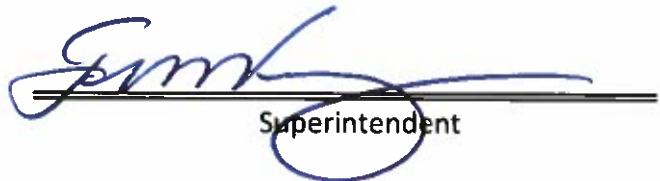
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of June 2017 and the same are hereby presented to the Commissioners for review and acceptance.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the recommendation of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District, having reviewed the Trial Balances and finding them to represent the status of operations as of June 30, 2017, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/pks

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	462,165.75	
200.01	Community - General MMA	91,390.19	
200.95	Chase - General MMA	4,144,051.37	
230.00	Cash, Special Reserves	863,573.57	
260.14	Taxes Receivable 2014-2015	134,530.23	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	452,652.13	
380.00	Accounts Receivable	112,036.86	
391.02	Due From Federal Fund	574,651.14	
391.04	Due From Trust & Agency	50,877.08	
410.00	Due From State and Federal	1,839,460.10	
440.00	Due From Other Governments	51,744.09	
480.00	Prepaid Expenditures	28,263.17	
Liabilities and Reserves			
600.99	Accounts Payable		336,434.77
601.00	Accrued Liabilities		23,522.73
601.BP	Accrued Liabilities		1,449,842.26
630.01	Due To Cafeteria Fund		115,662.92
630.05	Due To Capital Fund		310,566.23
632.00	Due to State Teachers'Ret.Sys		1,564,711.81
637.00	Due to Employees' Ret. System		93,785.90
651.00	Accrued Interest Payable		51,155.96
815.00	Unemployment Insurance Reserve		83,784.14
827.00	Retirement Contrib Reserve		277,536.81
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		24,122.63
864.15	Reserve for Tax Certiorari2015		33,180.66
864.16	Reserve for Tax Certiorari2016		35,161.95
864.17	Reserve for Tax Certiorari2017		234,950.01
867.00	Rsrv Empl Benefits/Accr Liab		137,884.80
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		107,892.23
914.00	Assigned Appropriated Fund Bal		2,201,600.00
917.00	Unassigned Fund Balance		1,820,019.83
	Grand Totals	8,938,768.21	8,938,768.21

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,817.47	
380.00	Accounts Receivable	3,455.34	
391.00	Due From Other Funds	115,662.92	
410.00	Due From State and Federal	1,592.00	
445.00	Inv. of Mat. & Supplies	7,517.64	
446.00	Surplus Food Inventory	20,063.45	
446.10	Purchased Food Inventory	15,034.25	
Liabilities and Reserves			
601.BP	Accrued Liabilities		20,105.80
631.00	Sales Tax Payable		112.78
845.00	Reserve for Inventory		42,615.34
914.00	Assigned Appropriated Fund Bal		109,309.15
Grand Totals		172,143.07	172,143.07

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017

Cycle 99

Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	17,543.26	
200.95	Chase - Scholarship MMA	143,291.60	
452.00	Investment in Securities, Sp R	2,675.79	
Liabilities and Reserves			
630.01	Due to Non Expendable Trust		2,287.24
899.00	Other Restricted Fund Balance		161,223.41
Grand Totals		163,510.65	163,510.65

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	15,170.45	
380.00	Accounts Receivable	8,450.89	
410.00	Due From State and Federal	688,608.80	
Liabilities and Reserves			
600.99	Accounts Payable		3,496.83
601.00	Accrued Liabilities		6,050.00
601.BP	Accrued Liabilities		128,032.17
630.00	Due to General Fund		574,651.14
	Grand Totals	712,230.14	712,230.14

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,256.15	
200.01	Community - Capital MMA	52,086.63	
200.95	Chase - Capital MMA	596,246.83	
391.00	Due From General Fund	310,566.23	
410.00	Due From State and Federal	153,501.26	
Liabilities and Reserves			
600.99	Accounts Payable		230,207.34
626.34	BAN Due 06/20/18		6,749,000.00
626.44	BAN Due 06/20/18		6,210,000.00
626.54	BAN Due 06/20/18		9,650,000.00
626.63	BAN Due 06/20/18		9,815,000.00
626.73	BAN Due 06/20/18		8,840,000.00
626.82	BAN Due 06/20/18		3,166,000.00
630.05	Due To Debt Service Fund		581,663.78
917.00	Unassigned Fund Balance	44,126,214.02	
	Grand Totals	45,241,871.12	45,241,871.12

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,608,200.00	
102.00	Buildings	117,560,982.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,274,661.00	
105.00	Construction Work in Prog.(Opt	459,168.79	
112.00	Accumulated Depr-Bldgs		36,229,939.00
113.00	Accumulated Depr-Improvements		555,418.00
114.00	Accumulated Depr-Equipment		1,918,190.00
152.00	Current Appropriations		7,268,806.00
158.00	Investment in Fixed Assets		84,946,396.79
496.10	DeferredOutflowsofResourcesTRS	6,811,680.00	
496.20	DeferredOutflowsofResourcesERS	457,126.00	
Grand Totals		130,918,749.79	130,918,749.79

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,342.15	
391.01	Due From Expendable Trust	2,287.24	
452.00	Investment in Securities, Sp R	65,606.12	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		452,235.51
Grand Totals		452,235.51	452,235.51

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	60,207.59	
200.01	Extra Curricular - Checking	98,557.65	
200.02	Extra Curricular - Saving	5,006.92	
200.03	Extra Curricular - CD	28,810.93	
200.PR	Cash Payroll	460.18	
455.00	Securities and Mortgages	14,215,255.16	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,332.98
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.00	Due to General Fund		50,877.08
085.01	After School Program		6,457.71
Grand Totals		14,408,298.43	14,408,298.43

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

<u>G/L Account</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>
	Assets		
200.95	Chase - Debt Service MMA	1,686,713.11	
391.00	Due From Other Funds (Capital	581,663.78	
	Liabilities and Reserves		
884.00	Reserve for Debt		2,268,376.89
	Grand Totals	2,268,376.89	2,268,376.89

The latest accounting cycle closed in this fund is the period ending 06/30/2017.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2017
Cycle 99
Post Dates From 07/01/2016 To 06/30/2017

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	10,322,253.00	
Liabilities and Reserves			
628.03	2006 - Bonds Payable		260,000.00
628.04	2008 - Bonds Payable		3,205,000.00
628.05	2017 - Bonds Payable		4,510,000.00
637.00	Due to Employees' Ret. System		117,997.00
638.10	Net Pension Liability TRS		850,520.00
638.20	Net Pension Liability ERS		804,159.00
687.00	Compensated Absences		135,355.00
697.10	Deferred Inflows Of Resources TRS		280,690.00
697.20	Deferred Inflows Of Resources ERS		158,532.00
	Grand Totals	10,322,253.00	10,322,253.00