

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 July 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 July 31, 2017, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	907,149.00	
200.01	Community - General MMA	91,390.97	
200.95	Chase - General MMA	2,140,512.55	
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	385,965.84	
380.00	Accounts Receivable	39,912.80	
391.02	Due From Federal Fund	649,651.21	
391.04	Due From Trust & Agency	56,978.94	
391.ER	Due From Other for ERS	974.21	
410.00	Due From State and Federal	1,839,460.10	
440.00	Due From Other Governments	35,036.78	
480.00	Prepaid Expenditures	28,263.17	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,200,000.00	
521.00	Encumbrances	14,057,890.19	
522.00	Expenditures	785,509.70	
599.00	Appropriated Fund Balance	3,407,892.23	
Liabilities and Reserves			
600.00	Accounts Payable		12,217.18
600.99	Accounts Payable		156,197.32
601.00	Accrued Liabilities		1,337.04
601.BP	Accrued Liabilities		724,780.20
630.01	Due To Cafeteria Fund		112,254.92
630.05	Due To Capital Fund		298,566.23
630.PR	Due To Payroll		4,520.97
632.00	Due to State Teachers'Ret.Sys		1,584,050.70
637.00	Due to Employees' Ret. System		120,553.31
651.00	Accrued Interest Payable		51,155.96
815.00	Unemployment Insurance Reserve		83,784.14
821.00	Reserve for Encumbrances		14,057,890.19
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		45,607,892.23
980.00	Revenues		33,562.14
	Grand Totals	67,758,064.02	67,758,064.02

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Deblts	Credits
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The latest accounting cycle closed in this fund is the period ending 07/31/2017.

* - 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 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,643.28	
391.00	Due From Other Funds	112,254.92	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,085,690.85	
521.00	Encumbrances	123,291.17	
522.00	Expenditures	8,001.47	
599.00	Appropriated Fund Balance	109,309.15	
Liabilities and Reserves			
601.BP	Accrued Liabilities		10,052.88
630.ER	Due To Other for ERS		974.21
631.00	Sales Tax Payable		112.78
821.00	Reserve for Encumbrances		123,291.17
845.00	Reserve for Inventory		42,615.34
914.00	Assigned Appropriated Fund Bal		109,309.15
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		1,450.65
Grand Totals		1,482,806.18	1,482,806.18

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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

OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	19,727.76	
200.95	Chase - Scholarship MMA	143,300.08	
391.00	Due From PN Fund	22.76	
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
Budgetary and Revenue Accounts			
980.00	Revenues		2,215.74
Grand Totals		165,726.39	165,726.39

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,304.88	
380.00	Accounts Receivable	7,252.17	
410.00	Due From State and Federal	688,608.80	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,523,281.68	
521.00	Encumbrances	32,978.05	
522.00	Expenditures	19,998.16	
Liabilities and Reserves			
600.99	Accounts Payable		3,496.83
601.8P	Accrued Liabilities		64,015.97
630.00	Due to General Fund		649,651.21
821.00	Reserve for Encumbrances		32,978.05
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,523,281.68
Grand Totals		2,273,423.74	2,273,423.74

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,256.26	
200.01	Community - Capital MMA	52,087.07	
200.95	Chase - Capital MMA	596,282.13	
391.00	Due From General Fund	298,566.23	
410.00	Due From State and Federal	153,501.26	
Liabilities and Reserves			
600.99	Accounts Payable		218,207.34
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		581,699.63
917.00	Unassigned Fund Balance	44,126,214.02	
Grand Totals		45,229,906.97	45,229,906.97

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

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 07/31/2017.

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

OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,364.91	
391.01	Due From Expendable Trust	2,287.24	
452.00	Investment In Securities, Sp R	65,606.12	
Liabilities and Reserves			
630.00	Due to CM Fund		22.76
899.00	Other Restricted Fund Balance		452,235.51
Grand Totals		452,258.27	452,258.27

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	59,566.38	
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	2,509.03	
391.PR	Due from Other for Payroll	4,520.97	
455.00	Securities and Mortgages	14,215,255.16	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		1,631.21
021.00	New York State Income Tax		173.21
022.00	Federal Income Tax		697.69
026.00	Social Security Tax		657.62
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.00	Due to General Fund		50,878.32
085.01	After School Program		6,457.71
630.00	Due To Other Funds		5,000.00
630.01	Due GF HI Prem - Admin		1,100.62
Grand Totals		14,414,227.04	14,414,227.04

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,686,927.49	
391.00	Due From Other Funds (Capital	581,699.63	
Liabilities and Reserves			
884.00	Reserve for Debt		2,268,376.89
Budgetary and Revenue Accounts			
980.00	Revenues		250.23
Grand Totals		2,268,627.12	2,268,627.12

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

* - 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 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

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	DeferredInflowsOfResourcesTRS		280,690.00
697.20	DeferredInflowsOfResourcesERS		158,532.00
	Grand Totals	10,322,253.00	10,322,253.00

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2018
Cycle 01
Post Dates From 07/01/2017 To 07/31/2017

The latest accounting cycle closed in this fund is the period ending 07/31/2017.

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

Selection Criteria

Cycle 01
Criteria Name: Last Run
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