

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT:           Trial Balance Report

DATE:             November 20, 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 September 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 September 30, 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 03  
Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	51,278.68	
200.01	Community - General MMA	2,691,393.92	
200.95	Chase - General MMA	3,758,599.90	
230.00	Cash, Special Reserves	863,573.57	
250.00	Taxes Receivable, Current	5,670,013.52	
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	64,327.90	
391.02	Due From Federal Fund	326,845.96	
391.04	Due From Trust & Agency	82,015.30	
391.ER	Due From Other for ERS	4,116.96	
410.00	Due From State and Federal	20,144.00	
440.00	Due From Other Governments	2,338,190.86	
480.00	Prepaid Expenditures	28,263.17	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	42,198,400.00	
521.00	Encumbrances	22,143,682.11	
522.00	Expenditures	5,114,216.94	
599.00	Appropriated Fund Balance	3,409,492.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		2,121,792.34
600.99	Accounts Payable		194.02
630.01	Due To Cafeteria Fund		70,955.20
630.05	Due To Capital Fund		63,566.23
632.00	Due to State Teachers Ret.Sys		1,184,415.92
637.00	Due to Employees' Ret. System		167,384.73
651.00	Accrued Interest Payable		51,155.96
815.00	Unemployment Insurance Reserve		83,784.14
821.00	Reserve for Encumbrances		22,143,682.11
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		45,607,892.23
980.00	Revenues		13,014,299.25
<b>Grand Totals</b>		<b>89,418,423.62</b>	<b>89,418,423.62</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

\* - 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 2018**  
**Cycle 03**  
**Post Dates From 07/01/2017 To 09/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	28,815.30	
380.00	Accounts Receivable	728.31	
391.00	Due From Other Funds	70,955.20	
410.00	Due From State and Federal	68,868.00	
445.00	Inv. of Mat. & Supplies	11,265.30	
446.00	Surplus Food Inventory	17,051.73	
446.10	Purchased Food Inventory	26,752.73	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,085,690.85	
521.00	Encumbrances	702,816.84	
522.00	Expenditures	92,457.15	
599.00	Appropriated Fund Balance	109,309.15	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		48,375.08
630.ER	Due To Other for ERS		4,116.96
821.00	Reserve for Encumbrances		702,816.84
845.00	Reserve for Inventory		55,069.76
914.00	Assigned Appropriated Fund Bal		96,854.73
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		112,477.19
<b>Grand Totals</b>		<b>2,214,710.56</b>	<b>2,214,710.56</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

\* - 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 03

Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	14,005.26	
200.95	Chase - Scholarship MMA	143,316.77	
452.00	Investment in Securities, Sp R	2,675.79	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	7,463.15	
<b>Liabilities and Reserves</b>			
630.01	Due to Non Expendable Trust		2,219.69
899.00	Other Restricted Fund Balance		161,223.41
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		4,017.87
<b>Grand Totals</b>		<b>167,460.97</b>	<b>167,460.97</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

\* - 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 2018**

**Cycle 03**

**Post Dates From 07/01/2017 To 09/30/2017**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	1,599.87	
410.00	Due From State and Federal	342,454.80	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,667,214.91	
521.00	Encumbrances	877,026.20	
522.00	Expenditures	197,526.29	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		326,845.96
821.00	Reserve for Encumbrances		877,026.20
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,667,214.91
980.00	Revenues		214,735.00
<b>Grand Totals</b>		<b>3,085,822.07</b>	<b>3,085,822.07</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

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

**OGDENSBURG CITY SD**  
CAPITAL FUND Trial Balance for Fiscal Year 2018  
Cycle 03  
Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	2,055.11	
200.01	Community - Capital MMA	52,087.94	
200.95	Chase - Capital MMA	596,351.61	
391.00	Due From General Fund	63,566.23	
410.00	Due From State and Federal	153,501.26	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	17,993.87	
<b>Liabilities and Reserves</b>			
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		581,770.04
917.00	Unassigned Fund Balance	44,126,214.02	
<b>Grand Totals</b>		<b>45,011,770.04</b>	<b>45,011,770.04</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

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

**OGDENSBURG CITY SD**  
**FIXED ASSETS Trial Balance for Fiscal Year 2018**  
**Cycle 03**  
**Post Dates From 07/01/2017 To 09/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
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	
<b>Grand Totals</b>		<b>130,918,749.79</b>	<b>130,918,749.79</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 08/31/2017.

\* - 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 03  
Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,409.70	
391.01	Due From Expendable Trust	2,219.69	
452.00	Investment in Securities, Sp R	65,606.12	
<b>Liabilities and Reserves</b>			
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 09/30/2017.

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



**OGDENSBURG CITY SD**

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018

Cycle 03

Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	83,235.57	
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	5,461.50	
455.00	Securities and Mortgages	14,215,255.16	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		224.06
018.00	State Retirement		51.57
018.01	State Retirement in Arrears	51.57	
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.00	Due to General Fund		74,814.06
085.01	After School Program		6,457.71
630.00	Due To Other Funds		5,000.00
630.01	Due GF HI Prem - Admin		2,201.24
<b>Grand Totals</b>		<b>14,436,379.30</b>	<b>14,436,379.30</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

\* - 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 2018**  
**Cycle 03**  
**Post Dates From 07/01/2017 To 09/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,687,349.42	
391.00	Due From Other Funds (Capital	581,770.04	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,268,376.89
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		742.57
<b>Grand Totals</b>		<b>2,269,119.46</b>	<b>2,269,119.46</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2017.

\* - 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 2018  
Cycle 03  
Post Dates From 07/01/2017 To 09/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	10,322,253.00	
<b>Liabilities and Reserves</b>			
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
	<b>Grand Totals</b>	<b>10,322,253.00</b>	<b>10,322,253.00</b>