<b>BUSINESS AN</b>	ID FINANCE DIVISION
Report No.	B3

	OGDENSBURG CITY SCHOOL DISTRICT OGDENSBURG, NEW YORK 13669
SUBJECT:	Trial Balance
DATE:	April 16, 2018
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 March 2018 and the same are hereby presented to the Commissioners for review and acceptance.
RECOMMENDED ACT	TION:
	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 March 31, 2018, hereby accepts the report as

presented.

APPROVED FOR PRESENTATION TO THE BOARD:

Superintepaent

TMV/pks

### **GENERAL FUND Trial Balance for Fiscal Year 2018**

### Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

867.00       Rsrv Empl Benefits/Accr Liab       137,884.80         889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	G/L Account	Description	Debits	Credits
200.01   Community - General MMA			Assets	
200.95	200.00	Cash	89,124.76	
200.00	200.01	Community - General MMA	1,383,413.36	
260.15         Taxes Receivable 2015-2016         133.372.53           260.16         Taxes Receivable 2016-2017         104,637.12           260.17         Taxes Receivable 2016-2017         606,199.71           380.00         Accounts Receivable         71,511.82           391.02         Due From Foderal Fund         387,099.40           391.ER         Due From Other for ERS         21,119.48           410.00         Due From Other Governments         55,265.60           480.00         Prepaid Expenditures         28,263.17           Budgetary and Expense Accounts           510.00         Total Est. RevModified Budg.         42,186,400.00           521.00         Encumbrances         12,345,237.41           522.00         Expenditures         24,050,435.01           529.00         Appropriated Fund Balance         3,409,492.23           Liabilities and Reserves           Elabilities and Reserves           Elabilities and Reserves           123,068.44           600.00         Account Payable         123,068.44           600.00         Account Payable         123,068.44           600.00         Due To Capital Fund         153,393.41           600.00 <td>200.95</td> <td>Chase - General MMA</td> <td>10,518.104.37</td> <td></td>	200.95	Chase - General MMA	10,518.104.37	
260.16 Taxes Receivable 2016-2017 104,637.12 600,197.71 Taxes Receivable 2017-2018 606,197.71 134es Receivable 2017-2018 606,197.71 134es Receivable 2017-2018 606,197.71 134es 391.02 Due From Receivable 71,511.82 391.02 Due From Other for ERS 21,119.48 410.00 Due From Other for ERS 20,144.00 440.00 Due From State and Federal 20,144.00 Due From State and Federal 20,144.00 Due From Other Governments 95,226.50 Taxes 20,226.25 Description of Expenditures 24,256.26 Description of Expenditures 24,256.26 Description of Expenditures 24,256.26 Description of Expenditures 24,256.26 Description of Expenditures 24,056.25 Description of Expendit	230.00	Cash, Special Reserves	863,573.57	
280.17   Taxes Receivable 2017-2018   606,159.71   71,511.82   380.00   Accounts Receivable   77,511.82   77,511.82   380.00   Due From Federal Fund   387,099.40   391.ER   Due From Other for ERS   21,119.48   410.00   Due From State and Federal   20,144.00   440.00   Due From State and Federal   20,144.00   20.00   70   20.00   2	260.15	Taxes Receivable 2015-2016	133,372.53	
380.00         Accounts Receivable         71,511.82           391.02         Due From Federal Fund         387,089.40           391.ER         Due From Other for ERS         21,119.48           410.00         Due From Other Governments         95,226.50           440.00         Due From Other Governments         95,226.50           Budgetary and Expense Accounts           Total Est. RevModified Budg.         42,188,400.00           521.00         Encumbrances         12,345,237.41           522.00         Expenditures         24,050,435.01           529.00         Appropriated Fund Balance         3,409,492.23           Liabilities and Reserves           Expenditures         123,068.44           430.01         Due To Capital Fund         153,393,41           430.01         Due To Capital Fund         153,393,41           430.05         Due To Capital Fund         153,393,41           430.06         Due To Trust & Agency         3,297.75           432.00         Due to State Teachers/Ret.Sys         801,142.72           437.00         Due to Employees' Ret. System         4,284,35           451.00         Accrued Interest Payable         51,155,96           815.00	260.16	Taxes Receivable 2016-2017	104,637.12	
391.02   Due From Federal Fund   387,089.40   391,188   391,188   Due From Other for ERS   21,119.48   391,188   391,188   391,188   391,144.00   Due From Other for ERS   21,119.48   391,144.00   Due From Other Governments   395,265,50   391,140.00   Prepaid Expenditures   32,263,17   391,140.00   391	260.17	Taxes Receivable 2017-2018	606,159.71	
391.ER         Due From Other for ERS         21,119.48           410.00         Due From State and Faderal         20,14.00           440.00         Due From Other Governments         35,226.50           480.00         Prepaid Expenditures         28,283.17           Budgetary and Expense Accounts           510.00         Total Est. RevModified Budg.         42,198,400.00           521.00         Encumbrances         12,345,237.41           522.00         Expenditures         24,050,435.01           529.00         Appropriated Fund Balance         3,409,492.23           Liabilities and Reserves           Liabilities and Reserves           600.00         Accounts Payable         123,068.44           630.01         Due To Cafeteria Fund         76,936.69           630.05         Due To Capital Fund         153,393.41           630.06         Due To Trust & Agency         3,297.75           632.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to Employees' Ret. System         42,84.35           651.00         Accrued Interest Payable         51,155.96           8	380.00	Accounts Receivable	71,511.82	
10.00   Due From State and Federal   20.144.00   20.	391.02	Due From Federal Fund	387,089.40	
A40.00   Due From Olher Governments   95,226.50   28,263.17   28	391.ER	Due From Other for ERS	21,119.48	
### Budgetary and Expense Accounts    Frepaid Expenditures   28,283,17	410.00	Due From State and Federal	20,144.00	
Budgetary and Expense Accounts	440.00	Due From Other Governments	95,226.50	
510.00         Total Est. RevModified Budg.         42,198,400.00           521.00         Encumbrances         12,345,237.41           522.00         Expenditures         24,050,435.01           599.00         Appropriated Fund Balance         3,409,492.23           Liabilitles and Reserves           600.00         Accounts Payable         123,068.44           630.01         Due To Capital Fund         76,936.69           630.05         Due To Capital Fund         153,393.41           630.06         Due To Trust & Agency         3,297.75           632.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to Employees' Ret. System         4,284.35           651.00         Accrued Interest Payable         51,155.96           815.00         Unemployment Insurance Reserve         83,784.14           827.00         Reserve for Tex Certiorari2013         12,345.237.41           827.00         Reserve for Tex Certiorari2013         12,345.237.41           827.00         Reserve for Tex Certiorari2013         12,413.77           864.15         Reserve for Tax Certiorari2014         24,122.63           864.16	480.00	Prepaid Expenditures	28,263.17	
Second   S		Bu	dgetary and Expense Accounts	
522.00         Expenditures         24,050,435,01           599.00         Appropriated Fund Balance         3,409,492.23           Liabilities and Reserves           600.00         Accounts Payable         123,068,44           630.01         Due To Cafeteria Fund         76,936,69           630.05         Due To Capital Fund         153,393,41           630.06         Due To Trust & Agency         3,297.75           632.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to Employees' Ret. System         4,284.35           651.00         Accrued Interest Payable         51,155.96           815.00         Unemployment Insurance Reserve         83,784.14           821.00         Reserve for Encumbrances         12,345,237.41           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           86	510.00	Total Est. RevModified Budg.	42,198,400.00	
522.00         Expenditures         24,050,435.01           599.00         Appropriated Fund Balance         3,409,492.23           Liabilities and Reserves           Liabilities and Reserves           123,068.44           600.00         Accounts Payable         123,068.44           630.01         Due To Cafeteria Fund         76,936.69           630.05         Due To Capital Fund         153,393.41           630.00         Due To Trust & Agency         3,297.75           632.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to Employees' Ret. System         4,284.35           651.00         Accrued Interest Payable         51,155.96           815.00         Unemployment Insurance Reserve         83,784.14           821.00         Reserve for Encumbrances         83,784.14           821.00         Reserve for Tencumbrances         12,345,237.41           827.00         Reliement 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 Certiorari2016         35,161.95           864.16<	521.00	Encumbrances	12,345,237,41	
Clabilities and Reserves   123,068.44	522.00	Expenditures		
600.00       Accounts Payable       123,068.44         630.01       Due To Cafeteria Fund       76,936.69         630.05       Due To Capital Fund       153,393.41         630.06       Due To Trust & Agency       3,297.75         632.00       Due to State Teachers'Het.Sys       801,142.72         637.00       Due to Employees' Ret. System       4,284.35         651.00       Accrued Interest Payable       51,155.96         815.00       Unemployment Insurance Reserve       83,784.14         827.00       Reserve for Encumbrances       12,345,237.41         827.00       Reserve for Tax Certiorari2013       12,413.77         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 Certiorari2017       234,950.01         867.00       Rsv Empl Benefits/Accr Liab       137,884.80         889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts </td <td>599.00</td> <td>Appropriated Fund Balance</td> <td>3,409,492.23</td> <td></td>	599.00	Appropriated Fund Balance	3,409,492.23	
630.01 Due To Cafeteria Fund 76,936.69 630.05 Due To Capital Fund 153.393.41 630.06 Due To Trust & Agency 3.297.75 632.00 Due to State Teachers'Ret.Sys 801,142.72 637.00 Due to Employees' Ret. System 4,284.35 651.00 Accrued Interest Payable 51,155.96 815.00 Unemployment Insurance Reserve 83,784.14 821.00 Reserve for Encumbrances 12,345,237.41 827.00 Retirement Contrib Reserve 277,536.81 844.13 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 Reserve for Tax Certiorari2017 234,950.01 869.00 Reserve for SMEC Energy Costs 24,538.80 914.00 Assigned Appropriated Fund Bal 2,201,600.00 917.00 Unassigned Fund Balance 8udgetary and Revenue Accounts			Liabilities and Reserves	
630.05         Due To Capital Fund         153.393.41           630.06         Due To Trust & Agency         3,297.75           632.00         Due to State Teachers'Ret.Sys         801,142.72           637.00         Due to Employees' Ret. System         4,284.35           651.00         Accrued Interest Payable         51,155.96           815.00         Unemployment Insurance Reserve         83,784.14           821.00         Reserve for Encumbrances         12,345,237.41           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           914.00         Assigned Appropriated Fund Bal         2,201,600.00           917.00         Unassigned Fund Balance         1,927,912.06           Budgetary and Revenue Accounts	600.00	Accounts Payable		123,068.44
630.05       Due To Capital Fund       153.393.41         630.06       Due To Trust & Agency       3.297.75         632.00       Due to State Teachers'Ret.Sys       801,142.72         637.00       Due to Employees' Ret. Systern       4,284.35         651.00       Accrued Interest Payable       51,55.96         815.00       Unemployment Insurance Reserve       83,784.14         821.00       Reserve for Encumbrances       12,345,237.41         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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         Budgetary and Revenue Accounts	630.01	Due To Cafeteria Fund		76,936.69
632.00       Due to State Teachers'Ret.Sys       801,142.72         637.00       Due to Employees' Ret. System       4,284.35         651.00       Accrued Interest Payable       51,155.96         815.00       Unemployment Insurance Reserve       83,784.14         821.00       Reserve for Encumbrances       12,345,237.41         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       Rsiv Empl Benefits/Accr Liab       137,884.80         889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         Budgetary and Revenue Accounts	630.05	Due To Capital Fund		
637.00       Due to Employees' Ret. System       4,284.35         651.00       Accrued Interest Payable       51,155.96         815.00       Unemployment Insurance Reserve       83,784.14         821.00       Reserve for Encumbrances       12,345,237.41         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         889.00       Reserve for SMEC Energy Costs       24,538.80         899.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         Budgetary and Revenue Accounts	630.06	Due To Trust & Agency		3,297,75
637.00       Due to Employees* Ret. System       4,284.35         651.00       Accrued Interest Payable       51,155.96         815.00       Unemployment Insurance Reserve       83,784.14         821.00       Reserve for Encumbrances       12,345,237.41         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       Rsiv Empl Benefits/Accr Liab       137,884.80         889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         Budgetary and Revenue Accounts	632.00	Due to State Teachers'Ret.Sys		801,142.72
### ### ##############################	637.00	Due to Employees' Ret. System		
815.00       Unemployment Insurance Reserve       83,784.14         821.00       Reserve for Encumbrances       12,345,237.41         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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	651.00	Accrued Interest Payable		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165,809.85	815.00	Unemployment Insurance Reserve		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165,809.85	821.00	Reserve for Encumbrances		·
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	827.00	Retirement Contrib Reserve		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts       45,607,892.23         980.00       Revenues       32,165.809.85	864.13	Reserve for Tax Certiorari2013		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	864.14	Reserve for Tax Certiorari2014		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	864.15	Reserve for Tax Certiorari2015		
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         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165,809.85	864.16	Reserve for Tax Certiorari2016		·
867.00       Rsrv Empl Benefits/Accr Liab       137,884.80         889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	864.17	Reserve for Tax Certiorari2017		·
889.00       Reserve for SMEC Energy Costs       24,538.80         914.00       Assigned Appropriated Fund Bal       2,201,600.00         917.00       Unassigned Fund Balance       1,927,912.06         Budgetary and Revenue Accounts         960.00       Total Appropriations-Mod.Budg.       45,607,892.23         980.00       Revenues       32,165.809.85	867.00	Rsrv Empl Benefits/Accr Liab		
914.00 Assigned Appropriated Fund Bal 2,201,600,00 917.00 Unassigned Fund Balance 1,927,912.06  Budgetary and Revenue Accounts  960.00 Total Appropriations-Mod.Budg. 45,607,892.23 980.00 Revenues 32,165.809.85	889.00			
917.00 Unassigned Fund Balance 1,927,912.06  Budgetary and Revenue Accounts  960.00 Total Appropriations-Mod.Budg. 45,607,892.23 980.00 Revenues 32,165.809.85	914.00			
960.00 Total Appropriations-Mod.Budg. 45,607,892.23 980.00 Revenues 32,165,809.85	917.00	Unassigned Fund Balance		
980.00 Revenues 32,165.809.85		Bud	dgetary and Revenue Accounts	
980.00 Revenues 32,165.809.85	960.00	Total Appropriations-Mod.Budg.		45,607,892,23
Grand Totals 96,325,304.44 96,325.304.44	980.00	The state of the s		
		Gra	and Totals 96,325,304.44	96,325.304.44

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

### SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2018

### Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description		Debits	Credits
		Assets		
200.00	Cash		21,781,73	
380.00	Accounts Receivable		1,147.22	
391.00	Due From Other Funds		76,936.69	
410.00	Due From State and Federal		69,216.00	
445.00	Inv. of Mat. & Supplies		14,274.80	
446.00	Surplus Food Inventory		15,624.69	
446.10	Purchased Food Inventory		28,502.21	
		Budgetary and Expense Accounts		
510.00	Estimated Revenues		1,085,690.85	
521.00	Encumbrances		279,704.35	
522.00	Expenditures		706,569.06	
599.00	Appropriated Fund Balance		109,309,15	
		Liabilities and Reserves		
600.00	Accounts Payable			18,498,35
630.ER	Due To Other for ERS			21,119.48
631.00	Sales Tax Payable			257.75
821.00	Reserve for Encumbrances			279,704.35
845.00	Reserve for Inventory			58,401.70
914.00	Assigned Appropriated Fund Bal			93,522.79
		Budgetary and Revenue Accounts		
960.00	Appropriations			1,195,000.00
980.00	Revenues			742,252.33
		Grand Totals	2,408,756.75	2,408,756.75

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

## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2018 Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
		Assets	
200.00	Cash	23,653.82	
200.95	Chase - Scholarship MMA	143,373.54	
391.00	Due From PN Fund	152 24	
452.00	Investment in Securities, Sp R	2,675.79	
	Budg	etary and Expense Accounts	
522.00	Expenditures	15,363.15	
		Liabilities and Reserves	
630.01	Due to Non Expendabole Trust		2,219,69
899.00	Other Restricted Fund Balance		161,223,41
	Budg	etary and Revenue Accounts	
980.00	Revenues		21,775.44
	Grand	d Totals 185,218.54	185.218.54

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

# SPECIAL AID FUND Trial Balance for Fiscal Year 2018 Cycle 09

Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
		Assets	
200.00	Cash	7,787.11	
410.00	Due From State and Federal	158,573.35	
		Budgetary and Expense Accounts	
510.00	Estimated Revenues	1,667,214.91	
521.00	Encumbrances	379,639.34	
522.00	Expenditures	1,035,887.15	
		Liabilities and Reserves	
630.00	Due to General Fund		387,089.40
821.00	Reserve for Encumbrances		379,639.34
		Budgetary and Revenue Accounts	
960.00	Total Appropriations-Mod.Budg.		1,667,214,91
980.00	Revenues		815,158.21
		Grand Totals 3,249,101.86	3,249,101.86

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

## CAPITAL FUND Trial Balance for Fiscal Year 2018 Cycle 09

Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description		Debits	Credits
		Assets		
200.00	Cash		5,169.04	
200.01	Community - Capital MMA		400,675.12	
200.95	Chase - Capital MMA		6,372.17	
391,00	Due From General Fund		153,393.41	
410.00	Due From State and Federal		107.85	
		Budgetary and Expense Accounts		
522.00	Expenditures		319,882.43	
		Liabilities and Reserves		
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			581,814.04
917.00	Unassigned Fund Balance		44,126,214.02	
		Grand Totals	45,011,814.04	45,011,814.04

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

# FIXED ASSETS Trial Balance for Fiscal Year 2018 Cycle 09 Post Dates From 07/01/2017 To 03/31/2018

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-Bidgs		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
15B.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

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

### PERMANENT FUND Trial Balance for Fiscal Year 2018

### Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
	Assets		
200.95	Chase - Scholarship MMA	384,561.94	
391.01	Oue From Expendable Trust	2,219,69	
452.00	Investment in Securities, Sp R	65,606.12	
	Liabilities and Ro	serves	
630.00	Due to CM Fund		152.24
899.00	Other Restricted Fund Balance		452,235.51
	Grand Totals	452,387.75	452,387.75

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

## TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018 Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
	Asse	ts	
200.00	Cash	5,679.08	
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	466.04	
391.00	Due from Other Funds	3,297.75	
455.00	Securities and Mortgages	14,215,255.16	
	Liabilities and	l Reserves	
017.05	CSEA Deferred Vision		2.985.16
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.01	After School Program		6,457.71
	Grand Totals	14,357,073.53	14:357.073.53

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

# DEBT SERVICE Trial Balance for Fiscal Year 2018 Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
		Assets	
200.95	Chase - Debt Service MMA	1,688,608.91	
391.00	Due From Other Funds (Capital	581,814,04	
	Liabiliti	es and Reserves	
884.00	Reserve for Debt		2,268,376.89
	Budgetary as	nd Revenue Accounts	
980.00	Revenues		2,046.06
	Grand Totals	2,270,422.95	2,270,422,95

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

## LONG TERM DEBT Trial Balance for Fiscal Year 2018

### Cycle 09

### Post Dates From 07/01/2017 To 03/31/2018

G/L Account	Description	Debits	Credits
	Assets		
125.00	Budgets for Capital Indebtedne	10,322,253.00	
	Liabilities and Res	erves	
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