

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

=====

SUBJECT: Trial Balance

DATE: June 18, 2018

REASON FOR BOARD CONSIDERATION:

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

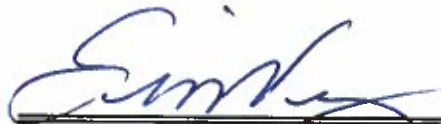
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of May 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 May 31, 2018, 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 11  
Post Dates From 07/01/2017 To 05/31/2018

| G/L Account                           | Description                     | Debits               | Credits              |
|---------------------------------------|---------------------------------|----------------------|----------------------|
| <b>Assets</b>                         |                                 |                      |                      |
| 200.00                                | Cash                            | 1,080,994.62         |                      |
| 200.01                                | Community - General MMA         | 123,418.12           |                      |
| 200.95                                | Chase - General MMA             | 8,454,925.89         |                      |
| 230.00                                | Cash, Special Reserves          | 863,573.57           |                      |
| 260.15                                | Taxes Receivable 2015-2016      | 133,372.53           |                      |
| 260.16                                | Taxes Receivable 2016-2017      | 106,464.95           |                      |
| 260.17                                | Taxes Receivable 2017-2018      | 536,477.97           |                      |
| 380.00                                | Accounts Receivable             | 24,509.18            |                      |
| 391.02                                | Due From Federal Fund           | 631,173.66           |                      |
| 391.04                                | Due From Trust & Agency         | 48,984.44            |                      |
| 391.ER                                | Due From Other for ERS          | 26,377.40            |                      |
| 410.00                                | Due From State and Federal      | 20,144.00            |                      |
| 440.00                                | Due From Other Governments      | 72,687.60            |                      |
| 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                    | 7,071,178.74         |                      |
| 522.00                                | Expenditures                    | 30,698,133.74        |                      |
| 599.00                                | Appropriated Fund Balance       | 3,409,492.23         |                      |
| <b>Liabilities and Reserves</b>       |                                 |                      |                      |
| 600.00                                | Accounts Payable                |                      | 183,330.00           |
| 630.01                                | Due To Cafeteria Fund           |                      | 70,600.09            |
| 630.05                                | Due To Capital Fund             |                      | 153,393.41           |
| 630.PR                                | Due To Payroll                  |                      | 5,242.51             |
| 632.00                                | Due to State Teachers' Ret. Sys |                      | 1,003,117.32         |
| 637.00                                | Due to Employees' Ret. System   |                      | 54,137.95            |
| 651.00                                | Accrued Interest Payable        |                      | 51,155.96            |
| 815.00                                | Unemployment Insurance Reserve  |                      | 83,784.14            |
| 821.00                                | Reserve for Encumbrances        |                      | 7,071,178.74         |
| 827.00                                | Retirement Contrib Reserve      |                      | 277,536.81           |
| 864.13                                | Reserve for Tax Certiorari 2013 |                      | 12,413.77            |
| 864.14                                | Reserve for Tax Certiorari 2014 |                      | 24,122.63            |
| 864.15                                | Reserve for Tax Certiorari 2015 |                      | 33,180.66            |
| 864.16                                | Reserve for Tax Certiorari 2016 |                      | 35,161.95            |
| 864.17                                | Reserve for Tax Certiorari 2017 |                      | 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  |                      | 2,309,492.23         |
| 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                        |                      | 36,335,437.97        |
| <b>Grand Totals</b>                   |                                 | <b>95,528,571.81</b> | <b>95,528,571.81</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| G/L Account                           | Description                    | Debits              | Credits             |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                                |                     |                     |
| 200.00                                | Cash                           | 52,296.18           |                     |
| 380.00                                | Accounts Receivable            | 1,335.63            |                     |
| 391.00                                | Due From Other Funds           | 70,600.09           |                     |
| 410.00                                | Due From State and Federal     | 76,187.00           |                     |
| 445.00                                | Inv. of Mat. & Supplies        | 13,751.00           |                     |
| 446.00                                | Surplus Food Inventory         | 17,740.42           |                     |
| 446.10                                | Purchased Food Inventory       | 29,113.43           |                     |
| <b>Budgetary and Expense Accounts</b> |                                |                     |                     |
| 510.00                                | Estimated Revenues             | 1,085,690.85        |                     |
| 521.00                                | Encumbrances                   | 185,795.36          |                     |
| 522.00                                | Expenditures                   | 863,763.32          |                     |
| 599.00                                | Appropriated Fund Balance      | 109,309.15          |                     |
| <b>Liabilities and Reserves</b>       |                                |                     |                     |
| 630.EF                                | Due To Other for ERS           |                     | 26,377.40           |
| 631.00                                | Sales Tax Payable              |                     | 639.46              |
| 821.00                                | Reserve for Encumbrances       |                     | 185,795.36          |
| 845.00                                | Reserve for Inventory          |                     | 60,604.85           |
| 914.00                                | Assigned Appropriated Fund Bal |                     | 91,319.64           |
| <b>Budgetary and Revenue Accounts</b> |                                |                     |                     |
| 960.00                                | Appropriations                 |                     | 1,195,000.00        |
| 980.00                                | Revenues                       |                     | 945,845.72          |
| <b>Grand Totals</b>                   |                                | <b>2,505,582.43</b> | <b>2,505,582.43</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| G/L Account                           | Description                    | Debits            | Credits           |
|---------------------------------------|--------------------------------|-------------------|-------------------|
| <b>Assets</b>                         |                                |                   |                   |
| 200.00                                | Cash                           | 43,165.58         |                   |
| 200.95                                | Chase - Scholarship MMA        | 143,397.41        |                   |
| 391.00                                | Due From PN Fund               | 216.29            |                   |
| 452.00                                | Investment in Securities, Sp R | 2,675.79          |                   |
| <b>Budgetary and Expense Accounts</b> |                                |                   |                   |
| 522.00                                | Expenditures                   | 15,763.15         |                   |
| <b>Liabilities and Reserves</b>       |                                |                   |                   |
| 600.00                                | Accounts Payable               |                   | 400.00            |
| 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                       |                   | 41,375.12         |
| <b>Grand Totals</b>                   |                                | <b>205,218.22</b> | <b>205,218.22</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 04/30/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| G/L Account                           | Description                    | Debits              | Credits             |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                                |                     |                     |
| 200.00                                | Cash                           | 36,188.47           |                     |
| 410.00                                | Due From State and Federal     | 158,573.35          |                     |
| <b>Budgetary and Expense Accounts</b> |                                |                     |                     |
| 510.00                                | Estimated Revenues             | 1,667,214.91        |                     |
| 521.00                                | Encumbrances                   | 246,528.39          |                     |
| 522.00                                | Expenditures                   | 1,251,570.05        |                     |
| <b>Liabilities and Reserves</b>       |                                |                     |                     |
| 630.00                                | Due to General Fund            |                     | 631,173.66          |
| 821.00                                | Reserve for Encumbrances       |                     | 246,528.39          |
| <b>Budgetary and Revenue Accounts</b> |                                |                     |                     |
| 960.00                                | Total Appropriations-Mod.Budg. |                     | 1,667,214.91        |
| 980.00                                | Revenues                       |                     | 815,158.21          |
| <b>Grand Totals</b>                   |                                | <b>3,360,075.17</b> | <b>3,360,075.17</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11  
Post Dates From 07/01/2017 To 05/31/2018

| G/L Account                           | Description                | Debits               | Credits              |
|---------------------------------------|----------------------------|----------------------|----------------------|
| <b>Assets</b>                         |                            |                      |                      |
| 200.00                                | Cash                       | 4,169.12             |                      |
| 200.01                                | Community - Capital MMA    | 400,681.82           |                      |
| 200.95                                | Chase - Capital MMA        | 1,604,128.84         |                      |
| 391.00                                | Due From General Fund      | 153,393.41           |                      |
| 410.00                                | Due From State and Federal | 107.85               |                      |
| <b>Budgetary and Expense Accounts</b> |                            |                      |                      |
| 522.00                                | Expenditures               | 366,603.16           |                      |
| <b>Liabilities and Reserves</b>       |                            |                      |                      |
| 600.00                                | Accounts Payable           |                      | 45,720.73            |
| 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   |                      | 581,827.49           |
| 917.00                                | Unassigned Fund Balance    | 44,126,214.02        |                      |
| <b>Budgetary and Revenue Accounts</b> |                            |                      |                      |
| 980.00                                | Revenues                   |                      | 1,597,750.00         |
| <b>Grand Totals</b>                   |                            | <b>46,655,298.22</b> | <b>46,655,298.22</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| 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 latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| G/L Account                     | Description                    | Debits            | Credits           |
|---------------------------------|--------------------------------|-------------------|-------------------|
| <b>Assets</b>                   |                                |                   |                   |
| 200.95                          | Chase - Scholarship MMA        | 384,625.99        |                   |
| 391.01                          | Due From Expendable Trust      | 2,219.69          |                   |
| 452.00                          | Investment in Securities, Sp R | 65,606.12         |                   |
| <b>Liabilities and Reserves</b> |                                |                   |                   |
| 630.00                          | Due to CM Fund                 |                   | 216.29            |
| 899.00                          | Other Restricted Fund Balance  |                   | 452,235.51        |
| <b>Grand Totals</b>             |                                | <b>452,451.80</b> | <b>452,451.80</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| G/L Account                     | Description                 | Debits               | Credits              |
|---------------------------------|-----------------------------|----------------------|----------------------|
| <b>Assets</b>                   |                             |                      |                      |
| 200.00                          | Cash                        | 55,183.02            |                      |
| 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                | 3,783.63             |                      |
| 391.PR                          | Due from Other for Payroll  | 5,242.51             |                      |
| 455.00                          | Securities and Mortgages    | 14,215,255.16        |                      |
| <b>Liabilities and Reserves</b> |                             |                      |                      |
| 017.05                          | CSEA Deferred Vision        |                      | 3,524.50             |
| 021.00                          | New York State Income Tax   |                      | 810.51               |
| 022.00                          | Federal Income Tax          |                      | 2,008.56             |
| 026.00                          | Social Security Tax         |                      | 2,423.44             |
| 030.00                          | Guaranty and Bid Deposits   |                      | 14,215,255.16        |
| 038.00                          | Student Deposits            |                      | 132,375.50           |
| 085.00                          | Due to General Fund         |                      | 44,484.44            |
| 085.01                          | After School Program        |                      | 6,457.71             |
| 630.00                          | Due To Other Funds          |                      | 4,500.00             |
| <b>Grand Totals</b>             |                             | <b>14,411,839.82</b> | <b>14,411,839.82</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11  
Post Dates From 07/01/2017 To 05/31/2018

| G/L Account                           | Description                   | Debits              | Credits             |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                               |                     |                     |
| 200.95                                | Chase - Debt Service MMA      | 1,689,031.26        |                     |
| 391.00                                | Due From Other Funds (Capital | 581,827.49          |                     |
| <b>Liabilities and Reserves</b>       |                               |                     |                     |
| 884.00                                | Reserve for Debt              |                     | 2,268,376.89        |
| <b>Budgetary and Revenue Accounts</b> |                               |                     |                     |
| 980.00                                | Revenues                      |                     | 2,481.86            |
| <b>Grand Totals</b>                   |                               | <b>2,270,858.75</b> | <b>2,270,858.75</b> |

The latest accounting cycle closed in this fund is the period ending 05/31/2018.

\* - 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 11**  
**Post Dates From 07/01/2017 To 05/31/2018**

| 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> |