

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: January 14, 2019

REASON FOR BOARD CONSIDERATION:

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

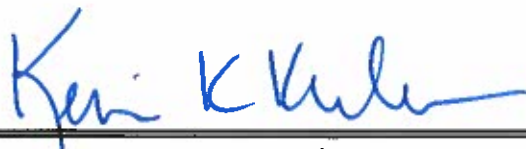
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of December 2018 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 December 31, 2018, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

GENERAL FUND Trial Balance for Fiscal Year 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	948,863.63	
200.01	Community - General MMA	103,964.87	
200.95	Chase - General MMA	3,355,365.33	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	1,579,948.76	
260.15	Taxes Receivable 2015-2016	64,928.61	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	131,069.14	
380.00	Accounts Receivable	37,200.60	
391.02	Due From Federal Fund	331,035.65	
391.04	Due From Trust & Agency	48,614.80	
391.ER	Due From Other for ERS	12,608.51	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	1,581,068.61	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	21,929,429.01	
522.00	Expenditures	15,412,407.73	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		16,768.98
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		39,754.83
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers' Ret. Sys		496,173.26
637.00	Due to Employees' Ret. System	113,070.66	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		21,929,429.01
827.00	Retirement Contrib Reserve		675,901.27
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		24,122.63
864.15	Reserve for Tax Certiorari2015		22,593.16
864.16	Reserve for Tax Certiorari2016		24,352.85
864.17	Reserve for Tax Certiorari2017		224,043.89
864.18	Reserve for Tax Certiorari2018		320,121.66
867.00	Rsrv Empl Benefits/Accr Liab		140,387.31
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		2,304,150.58
917.00	Unassigned Fund Balance		1,808,000.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		45,304,150.58
980.00	Revenues		19,297,801.19
Grand Totals		92,880,834.63	92,880,834.63

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 11/30/2018.

* - 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 2019
Cycle 06
Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	19,207.96	
380.00	Accounts Receivable	1,425.07	
391.00	Due From Other Funds	39,754.83	
410.00	Due From State and Federal	51,918.00	
440.00	Due From Other Governments	1,943.52	
445.00	Inv. of Mat. & Supplies	14,983.65	
446.00	Surplus Food Inventory	30,786.30	
446.10	Purchased Food Inventory	22,937.87	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	486,954.17	
522.00	Expenditures	401,454.41	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		1,247.63
630.ER	Due To Other for ERS		12,608.51
631.00	Sales Tax Payable	1,504.74	
821.00	Reserve for Encumbrances		486,954.17
845.00	Reserve for Inventory		68,707.82
914.00	Assigned Appropriated Fund Bal		78,675.56
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		424,676.83
Grand Totals		2,218,870.52	2,218,870.52

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	42,151.21	
200.95	Chase - Scholarship MMA	152,872.58	
391.00	Due From PN Fund	219.99	
452.00	Investment in Securities, Sp R	2,438.94	
Budgetary and Expense Accounts			
522.00	Expenditures	9,519.37	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Budgetary and Revenue Accounts			
980.00	Revenues		31,593.29
Grand Totals		207,202.09	207,202.09

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	889.85	
410.00	Due From State and Federal	175,394.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,746,146.54	
521.00	Encumbrances	705,266.38	
522.00	Expenditures	662,833.92	
Liabilities and Reserves			
630.00	Due to General Fund		331,035.65
821.00	Reserve for Encumbrances		705,266.38
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,746,146.54
980.00	Revenues		501,032.64
Grand Totals		3,290,531.21	3,290,531.21

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 11/30/2018.

* - 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 2019
Cycle 06
Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	827.00	
200.01	Community - Capital MMA	436,025.88	
200.95	Chase - Capital MMA	354,157.73	
391.00	Due From General Fund	89,499.37	
410.00	Due From State and Federal	107.85	
Budgetary and Expense Accounts			
510.00	Estimated Revenue		100,000.00
521.00	Encumbrances	854.16	
522.00	Expenditures	45,517.66	
Liabilities and Reserves			
626.63	BAN Due 06/19/19		9,055,000.00
626.73	BAN Due 06/19/19		8,135,000.00
626.82	BAN Due 06/19/19		2,895,000.00
630.05	Due To Debt Service Fund		929,632.90
821.00	Reserve for Encumbrances		854.16
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,115,487.06	21,115,487.06

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,608,200.00	
102.00	Buildings	118,406,326.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,449,298.00	
108.10	Net Pension Asset	619,974.00	
112.00	Accumulated Depr-Bldgs		38,751,410.00
113.00	Accumulated Depr-Improvements		592,765.00
114.00	Accumulated Depr-Equipment		2,013,847.00
152.00	Current Appropriations		619,974.00
158.00	Investment in Fixed Assets		82,852,734.00
Grand Totals		124,830,730.00	124,830,730.00

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 11/30/2018.

* - 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 2019
Cycle 06
Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,459.38	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		219.99
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,023.19	439,023.19

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	52,521.75	
200.01	Extra Curricular - Checking	117,349.84	
200.02	Extra Curricular - Saving	5,007.91	
200.03	Extra Curricular - CD	28,833.93	
200.PR	Cash Payroll	96.60	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		1,336.12
017.06	CSEA Dental	347.90	
017.10	NYS Deferred Comp Plan	3,445.00	
020.04	Metropolitan Insurance		2.62
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		48,614.80
085.01	After School Program		6,457.71
Grand Totals		9,924,808.57	9,924,808.57

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,690,513.77	
391.00	Due From Other Funds (Capital	929,632.90	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		1,476.33
Grand Totals		2,620,146.67	2,620,146.67

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 11/30/2018.

* - 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 2019

Cycle 06

Post Dates From 07/01/2018 To 12/31/2018

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	169,498,310.66	
Liabilities and Reserves			
628.03	2006 - Bonds Payable		205,000.00
628.04	2008 - Bonds Payable		2,760,000.00
628.05	2017 - Bonds Payable		4,185,000.00
628.06	2018 - Bonds Payable		22,825,000.00
637.00	Due to Employees' Ret. System		102,907.00
638.20	Net Pension Liability ERS		266,474.00
683.00	Other Post Employment Benefit		138,995,149.00
687.00	Compensated Absences		158,780.66
	Grand Totals	169,498,310.66	169,498,310.66