

BUSINESS AND FINANCE DIVISION  
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance Report

DATE: October 15, 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 September 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 September 30, 2018, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:

  
\_\_\_\_\_  
Superintendent

TMV/pks

**OGDENSBURG CITY SD**

**GENERAL FUND Trial Balance for Fiscal Year 2019**

**Cycle 03**

**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	73,739.80	
200.01	Community - General MMA	4,597,938.01	
200.95	Chase - General MMA	3,250,900.46	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	5,246,882.49	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	277,376.24	
380.00	Accounts Receivable	29,277.60	
391.02	Due From Federal Fund	353,364.19	
391.04	Due From Trust & Agency	27,022.28	
391.ER	Due From Other for ERS	4,690.93	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	2,280,980.87	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	29,985,856.31	
522.00	Expenditures	4,862,259.77	
599.00	Appropriated Fund Balance	3,987,318.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		2,106,756.62
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		62,777.35
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers' Ret. Sys		1,006,066.36
637.00	Due to Employees' Ret. System		166,337.31
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		29,985,856.31
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		2,200,000.00
917.00	Unassigned Fund Balance		1,912,150.58
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		45,304,150.58
980.00	Revenues		13,926,218.89
<b>Grand Totals</b>		<b>98,354,920.20</b>	<b>98,354,920.20</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

\* - 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 2019**

**Cycle 03**

**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	19,193.84	
391.00	Due From Other Funds	62,777.35	
410.00	Due From State and Federal	62,114.00	
445.00	Inv. of Mat. & Supplies	11,031.89	
446.00	Surplus Food Inventory	30,831.17	
446.10	Purchased Food Inventory	23,305.61	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	677,784.78	
522.00	Expenditures	84,651.62	
599.00	Appropriated Fund Balance	48,990.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		31,870.40
630.ER	Due To Other for ERS		4,690.93
631.00	Sales Tax Payable		181.16
821.00	Reserve for Encumbrances		677,784.78
845.00	Reserve for Inventory		65,168.67
914.00	Assigned Appropriated Fund Bal		82,214.71
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,146,000.00
980.00	Revenues		109,779.61
	<b>Grand Totals</b>	<b>2,117,690.26</b>	<b>2,117,690.26</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

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

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	41,472.46	
200.95	Chase - Scholarship MMA	152,834.19	
391.00	Due From PN Fund	125.71	
452.00	Investment in Securities, Sp R	2,438.94	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	8,388.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		888.00
899.00	Other Restricted Fund Balance		175,808.80
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		28,762.50
<b>Grand Totals</b>		<b>205,259.30</b>	<b>205,259.30</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

\* - 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 2019**

**Cycle 03**

**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	105.51	
410.00	Due From State and Federal	291,779.52	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,600,454.43	
521.00	Encumbrances	891,158.94	
522.00	Expenditures	204,174.42	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		353,364.19
821.00	Reserve for Encumbrances		891,158.94
913.00	Committed Fund Balance		7,050.00
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,600,454.43
980.00	Revenues		135,645.26
	<b>Grand Totals</b>	<b>2,987,672.82</b>	<b>2,987,672.82</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	11,490.25	
200.01	Community - Capital MMA	460,014.40	
200.95	Chase - Capital MMA	354,068.80	
391.00	Due From General Fund	89,499.37	
410.00	Due From State and Federal	107.85	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenue	100,000.00	
522.00	Expenditures	11,854.16	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,000.00
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		929,532.24
917.00	Unassigned Fund Balance	20,088,497.41	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		100,000.00
<b>Grand Totals</b>		<b>21,115,532.24</b>	<b>21,115,532.24</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

\* - 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 2019**

**Cycle 03**

**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
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
	<b>Grand Totals</b>	<b>124,830,730.00</b>	<b>124,830,730.00</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,365.10	
452.00	Investment in Securities, Sp R	63,563.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		125.71
899.00	Other Restricted Fund Balance		438,803.20
<b>Grand Totals</b>		<b>438,928.91</b>	<b>438,928.91</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

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



**UGDENSBURG CITY SD**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019**  
**Cycle 03**  
**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	33,566.09	
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	469.52	
455.00	Securities and Mortgages	9,717,205.64	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		553.00
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		4.40
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		4,345.17
630.02	Due GF HI Prem - OEA		15,090.06
630.03	Due GF HI Prem - CSEA		7,582.65
	<b>Grand Totals</b>	<b>9,902,432.93</b>	<b>9,902,432.93</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2018.

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,689,876.27	
391.00	Due From Other Funds (Capital	929,532.24	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,618,670.34
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		738.17
<b>Grand Totals</b>		<b>2,619,408.51</b>	<b>2,619,408.51</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 07/31/2018.

\* - 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 03**

**Post Dates From 07/01/2018 To 09/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
	<b>Assets</b>		
125.00	Budgets for Capital Indebtedne	169,498,310.66	
	<b>Liabilities and Reserves</b>		
628.03	2006 - Bonds Payable		205,000.00
628.04	2008 - Bonds Payable		2,780,000.00
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
	<b>Grand Totals</b>	<b>169,498,310.66</b>	<b>169,498,310.66</b>