

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT:           Trial Balance

DATE:             November 19, 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 October 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 October 31, 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 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	22,368.67	
200.01	Community - General MMA	2,077,955.66	
200.95	Chase - General MMA	4,196,094.35	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	1,796,383.49	
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	21,345.94	
391.01	Due From Cafeteria	31,311.00	
391.02	Due From Federal Fund	328,807.22	
391.04	Due From Trust & Agency	50,849.18	
391.ER	Due From Other for ERS	7,455.80	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	2,276,168.09	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	25,914,552.69	
522.00	Expenditures	8,666,093.06	
599.00	Appropriated Fund Balance	3,987,318.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		11,888.30
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		50,170.51
630.05	Due To Capital Fund		89,499.37
630.PR	Due To Payroll		430.60
632.00	Due to State Teachers'Ret.Sys		694,180.82
637.00	Due to Employees' Ret. System		191,451.27
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		25,914,552.69
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		45,304,150.58
980.00	Revenues		15,067,811.09
<b>Grand Totals</b>		<b>93,031,392.64</b>	<b>93,031,392.64</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	23,738.44	
380.00	Accounts Receivable	1,548.07	
391.00	Due From Other Funds	62,777.35	
410.00	Due From State and Federal	77,674.00	
445.00	Inv. of Mat. & Supplies	15,225.57	
446.00	Surplus Food Inventory	26,268.76	
446.10	Purchased Food Inventory	65,783.66	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	589,862.75	
522.00	Expenditures	170,850.59	
599.00	Appropriated Fund Balance	48,990.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		9,033.26
630.00	Due To General Fund		43,917.84
630.ER	Due To Other for ERS		7,455.80
631.00	Sales Tax Payable		412.29
821.00	Reserve for Encumbrances		589,862.75
845.00	Reserve for Inventory		107,277.99
914.00	Assigned Appropriated Fund Bal		40,105.39
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,146,000.00
980.00	Revenues		235,663.87
	<b>Grand Totals</b>	<b>2,179,729.19</b>	<b>2,179,729.19</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	41,884.82	
200.95	Chase - Scholarship MMA	152,847.12	
391.00	Due From PN Fund	157.48	
452.00	Investment in Securities, Sp R	2,438.94	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	8,438.00	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		175,608.80
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		30,157.56
<b>Grand Totals</b>		<b>205,766.36</b>	<b>205,766.36</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	591.32	
410.00	Due From State and Federal	175,394.52	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,718,219.20	
521.00	Encumbrances	816,006.34	
522.00	Expenditures	434,503.64	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		328,807.22
821.00	Reserve for Encumbrances		816,006.34
913.00	Committed Fund Balance		7,050.00
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,718,219.20
980.00	Revenues		274,632.26
	<b>Grand Totals</b>	<b>3,144,715.02</b>	<b>3,144,715.02</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	10,490.35	
200.01	Community - Capital MMA	460,018.31	
200.95	Chase - Capital MMA	354,098.76	
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	
521.00	Encumbrances	854.16	
522.00	Expenditures	11,854.16	
<b>Liabilities and Reserves</b>			
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		929,566.21
821.00	Reserve for Encumbrances		854.16
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>21,115,420.37</b>	<b>21,115,420.37</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

<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 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,396.87	
452.00	Investment in Securities, Sp R	63,583.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		157.48
899.00	Other Restricted Fund Balance		438,803.20
<b>Grand Totals</b>		<b>438,960.68</b>	<b>438,960.68</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**

**Cycle 04**

**Post Dates From 07/01/2018 To 10/31/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	57,650.15	
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	130.84	
391.PR	Due from Other for Payroll	430.60	
455.00	Securities and Mortgages	9,717,205.64	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		810.49
020.04	Metropolitan Insurance		2.62
021.00	New York State Income Tax		4.62
022.00	Federal Income Tax		25.77
028.00	Social Security Tax		61.20
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		5.36
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		5,682.15
630.02	Due GF HI Prem - OEA		30,180.12
630.03	Due GF HI Prem - CSEA		14,981.55
<b>Grand Totals</b>		<b>9,926,608.91</b>	<b>9,926,608.91</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
	<b>Assets</b>		
200.95	Chase - Debt Service MMA	1,690,091.05	
391.00	Due From Other Funds (Capital	929,566.21	
	<b>Liabilities and Reserves</b>		
884.00	Reserve for Debt		2,618,670.34
	<b>Budgetary and Revenue Accounts</b>		
980.00	Revenues		986.92
	<b>Grand Totals</b>	<b>2,619,657.26</b>	<b>2,619,657.26</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2018.

\* - 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 2019**  
**Cycle 04**  
**Post Dates From 07/01/2018 To 10/31/2018**

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