

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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**SUBJECT:** Trial Balance

**DATE:** December 17, 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 November 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 November 30, 2018, hereby accepts the report as presented.

**APPROVED FOR PRESENTATION TO THE BOARD:**

  
\_\_\_\_\_  
Superintendent

GENERAL FUND Trial Balance for Fiscal Year 2019

Cycle 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	27,232.03	
200.01	Community - General MMA	523,963.40	
200.95	Chase - General MMA	4,557,957.74	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	1,701,459.94	
260.15	Taxes Receivable 2015-2016	64,928.61	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	277,378.24	
380.00	Accounts Receivable	28,203.94	
391.02	Due From Federal Fund	299,349.25	
391.04	Due From Trust & Agency	74,737.42	
391.ER	Due From Other for ERS	10,146.88	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	2,073,123.41	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	23,328,106.43	
522.00	Expenditures	12,276,640.01	
599.00	Appropriated Fund Balance	3,987,318.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		791,534.94
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		48,926.67
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers'Ret.Sys		383,918.76
637.00	Due to Employees' Ret. System	139,034.36	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		23,328,106.43
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		16,960,124.20
<b>Grand Totals</b>		<b>92,613,518.36</b>	<b>92,613,518.36</b>

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

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2019

Cycle 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	29,268.57	
391.00	Due From Other Funds	48,926.67	
410.00	Due From State and Federal	58,435.00	
440.00	Due From Other Governments	1,943.52	
445.00	Inv. of Mat. & Supplies	17,567.40	
446.00	Surplus Food Inventory	27,619.45	
446.10	Purchased Food Inventory	24,221.65	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	535,416.62	
522.00	Expenditures	315,948.58	
599.00	Appropriated Fund Balance	48,990.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		32,628.00
630 ER	Due To Other for ERS		10,146.86
631.00	Sales Tax Payable		596.86
821.00	Reserve for Encumbrances		535,416.62
845.00	Reserve for Inventory		145,147.48
914.00	Assigned Appropriated Fund Bal		2,235.90
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,146,000.00
980.00	Revenues		333,175.74
Grand Totals		2,205,347.46	2,205,347.46

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

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019

Cycle 05

Post Dates From 07/01/2018 To 11/30/2018

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	41,983.85	
200.95	Chase - Scholarship MMA	152,859.64	
391.00	Due From PN Fund	188.22	
452.00	Investment in Securities, Sp R	2,438.94	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	9,519.37	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		175,608.80
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		31,381.22
<b>Grand Totals</b>		<b>206,990.02</b>	<b>206,990.02</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2018.

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SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	886.66	
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	754,214.41	
522.00	Expenditures	548,643.33	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		120.00
630.00	Due to General Fund		299,349.25
821.00	Reserve for Encumbrances		754,214.41
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		418,405.26
	<b>Grand Totals</b>	<b>3,197,358.12</b>	<b>3,197,358.12</b>

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 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	10,490.43	
200.01	Community - Capital MMA	460,022.09	
200.95	Chase - Capital MMA	354,127.76	
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	13,854.16	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		2,000.00
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		929,599.07
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>21,117,453.23</b>	<b>21,117,453.23</b>

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 05

Post Dates From 07/01/2018 To 11/30/2018

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

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 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,427.61	
452.00	Investment in Securities, Sp R	63,563.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		188.22
899.00	Other Restricted Fund Balance		438,803.20
<b>Grand Totals</b>		<b>438,991.42</b>	<b>438,991.42</b>

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



TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 05

Post Dates From 07/01/2018 To 11/30/2018

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	81,300.46	
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	470.92	
455.00	Securities and Mortgages	9,717,205.64	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		1,040.37
017.06	CSEA Dental	466.74	
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		7.66
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		7,019.13
630.02	Due GF HI Prem - OEA		45,270.18
630.03	Due GF HI Prem - CSEA		22,440.45
<b>Grand Totals</b>		<b>9,950,635.44</b>	<b>9,950,635.44</b>

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 05**  
**Post Dates From 07/01/2018 To 11/30/2018**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
	<b>Assets</b>		
200.95	Chase - Debt Service MMA	1,690,298.93	
391.00	Due From Other Funds (Capital	929,599.07	
	<b>Liabilities and Reserves</b>		
884.00	Reserve for Debt		2,618,670.34
	<b>Budgetary and Revenue Accounts</b>		
980.00	Revenues		1,227.66
	<b>Grand Totals</b>	<b>2,619,898.00</b>	<b>2,619,898.00</b>

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 05**

**Post Dates From 07/01/2018 To 11/30/2018**

<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		2,760,000.00
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
	<b>Grand Totals</b>	<b>169,498,310.66</b>	<b>169,498,310.66</b>