

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: February 25, 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 January 2019 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 January 31, 2019, hereby accepts the report as presented this 25th day of February 2019.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

GENERAL FUND Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	990,251.29	
200.01	Community - General MMA	103,985.76	
200.95	Chase - General MMA	3,477,978.85	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	648,156.47	
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	31,047.60	
391.02	Due From Federal Fund	466,464.68	
391.04	Due From Trust & Agency	72,215.45	
391.ER	Due From Other for ERS	14,951.08	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	125,359.88	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	18,176,150.51	
522.00	Expenditures	18,423,805.39	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		30,279.04
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		30,565.99
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers'Ret.Sys		603,756.54
637.00	Due to Employees' Ret. System	88,636.75	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		18,176,150.51
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		20,104,580.74
Grand Totals		90,046,240.18	90,046,240.18

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

UGDENSBURG CITY SD
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2019
Cycle 07
Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	38,419.85	
391.00	Due From Other Funds	30,565.99	
410.00	Due From State and Federal	57,305.00	
440.00	Due From Other Governments	1,345.06	
445.00	Inv. of Mat. & Supplies	15,547.57	
446.00	Surplus Food Inventory	33,970.39	
446.10	Purchased Food Inventory	24,932.99	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	412,825.76	
522.00	Expenditures	486,577.93	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		7,529.78
630.ER	Due To Other for ERS		14,951.08
631.00	Sales Tax Payable		321.48
821.00	Reserve for Encumbrances		412,825.76
845.00	Reserve for Inventory		74,450.95
914.00	Assigned Appropriated Fund Bal		72,932.43
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		518,479.06
	Grand Totals	2,247,490.54	2,247,490.54

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	35,351.56	
200.95	Chase - Scholarship MMA	152,885.52	
391.00	Due From PN Fund	251.77	
452.00	Investment in Securities, Sp R	2,438.94	
Budgetary and Expense Accounts			
522.00	Expenditures	17,019.37	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Budgetary and Revenue Accounts			
980.00	Revenues		32,338.36
Grand Totals		207,947.16	207,947.16

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SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	39,013.00	
410.00	Due From State and Federal	168,344.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,746,146.54	
521.00	Encumbrances	600,462.30	
522.00	Expenditures	777,025.80	
Liabilities and Reserves			
630.00	Due to General Fund		466,464.68
821.00	Reserve for Encumbrances		600,462.30
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
980.00	Total Appropriations-Mod.Budg.		1,746,146.54
980.00	Revenues		510,868.64
Grand Totals		3,330,992.16	3,330,992.16

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 07
Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,877.46	
200.01	Community - Capital MMA	436,029.58	
200.95	Chase - Capital MMA	354,187.70	
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	47,280.66	
Liabilities and Reserves			
600.00	Accounts Payable		763.00
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		939,717.03
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		21,126,334.19	21,126,334.19

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UGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2019
Cycle 07
Post Dates From 07/01/2018 To 01/31/2019

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

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OGDENSBURG CITY SD

PERMANENT FUND Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,491.16	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		251.77
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,054.97	439,054.97

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TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	79,952.11	
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	96.93	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		1,605.68
017.06	CSEA Dental	232.42	
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		72,215.45
085.01	After School Program		6,457.71
Grand Totals		9,948,678.78	9,948,678.78

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2019

Cycle 07

Post Dates From 07/01/2018 To 01/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,690,728.63	
391.00	Due From Other Funds (Capital	929,666.63	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		1,724.92
Grand Totals		2,620,395.26	2,620,395.26

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UGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2019
Cycle 07
Post Dates From 07/01/2018 To 01/31/2019

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