

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: March 18, 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 February 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 February 28, 2019, hereby accepts the report as presented this 18th day of March 2019.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	2,755,232.21	
200.01	Community - General MMA	103,966.56	
200.95	Chase - General MMA	2,604,567.49	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	773,156.47	
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	29,039.46	
391.02	Due From Federal Fund	580,779.71	
391.04	Due From Trust & Agency	95,787.53	
391.05	Due From Capital Fund	5,200.00	
391.ER	Due From Other for ERS	17,578.06	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	59,038.92	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	15,266,180.87	
522.00	Expenditures	21,396,089.40	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		39,397.85
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		40,264.15
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers'Ret.Sys		713,641.67
637.00	Due to Employees' Ret. System	62,567.93	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		15,266,180.87
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		24,016,049.18
Grand Totals		91,176,441.08	91,176,441.08

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 08
Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	36,276.01	
391.00	Due From Other Funds	40,264.15	
410.00	Due From State and Federal	46,534.00	
440.00	Due From Other Governments	1,288.98	
445.00	Inv. of Mat. & Supplies	12,977.90	
446.00	Surplus Food Inventory	32,117.41	
446.10	Purchased Food Inventory	24,615.70	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	367,035.13	
522.00	Expenditures	567,340.02	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		2,496.00
630.ER	Due To Other for ERS		17,578.06
631.00	Sales Tax Payable		403.62
821.00	Reserve for Encumbrances		367,035.13
845.00	Reserve for Inventory		69,711.01
914.00	Assigned Appropriated Fund Bal		77,672.37
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		593,553.11
Grand Totals		2,274,449.30	2,274,449.30

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	42,889.16	
200.95	Chase - Scholarship MMA	152,897.21	
391.00	Due From PN Fund	280.47	
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		39,916.35
Grand Totals		215,525.15	215,525.15

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	39,136.15	
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	523,585.44	
522.00	Expenditures	891,217.68	
Liabilities and Reserves			
630.00	Due to General Fund		580,779.71
821.00	Reserve for Encumbrances		523,585.44
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		510,868.64
Grand Totals		3,368,430.33	3,368,430.33

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 08
Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	45.53	
200.01	Community - Capital MMA	436,032.92	
200.95	Chase - Capital MMA	354,214.77	
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	
522.00	Expenditures	61,549.66	
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
630.00	Due To General Fund		5,200.00
630.05	Due To Debt Service Fund		939,747.51
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,129,947.51	21,129,947.51

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2019
Cycle 08
Post Dates From 07/01/2018 To 02/28/2019

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 08
Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,519.86	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		280.47
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,083.67	439,083.67

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	104,479.66	
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	97.15	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		1,759.35
017.06	CSEA Dental	73.24	
017.07	OEA Vision		642.84
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		72,216.79
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		1,114.90
630.02	Due GF HI Prem - OEA		15,165.06
630.03	Due GF HI Prem - CSEA		7,290.78
Grand Totals		9,973,047.37	9,973,047.37

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,690,922.73	
391.00	Due From Other Funds (Capital	929,697.11	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		1,949.50
Grand Totals		2,620,619.84	2,620,619.84

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OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2019

Cycle 08

Post Dates From 07/01/2018 To 02/28/2019

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