

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: May 22, 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 April 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 April 30, 2019, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	58,213.56	
200.01	Community - General MMA	578,968.42	
200.95	Chase - General MMA	8,798,707.84	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	602,737.28	
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	8,672.92	
391.02	Due From Federal Fund	288,180.20	
391.04	Due From Trust & Agency	154,613.02	
391.ER	Due From Other for ERS	24,058.22	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	21,999.44	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	9,494,220.53	
522.00	Expenditures	28,389,027.46	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		53,486.32
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		65,522.47
630.05	Due To Capital Fund		84,299.37
632.00	Due to State Teachers' Ret. Sys		987,261.33
637.00	Due to Employees' Ret. System	2,430.76	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		9,494,220.53
827.00	Retirement Contrib Reserve		675,901.27
864.13	Reserve for Tax Certiorari 2013		12,413.77
864.14	Reserve for Tax Certiorari 2014		24,122.63
864.15	Reserve for Tax Certiorari 2015		22,593.16
864.16	Reserve for Tax Certiorari 2016		24,352.85
864.17	Reserve for Tax Certiorari 2017		224,043.89
864.18	Reserve for Tax Certiorari 2018		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		34,152,888.11
Grand Totals		95,849,086.12	95,849,086.12

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 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	22,916.96	
380.00	Accounts Receivable	1,773.68	
391.00	Due From Other Funds	65,522.47	
410.00	Due From State and Federal	55,827.00	
445.00	Inv. of Mat. & Supplies	14,461.37	
446.00	Surplus Food Inventory	27,714.44	
446.10	Purchased Food Inventory	25,737.51	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	121,698.06	
522.00	Expenditures	766,183.16	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		24,058.22
631.00	Sales Tax Payable		541.72
821.00	Reserve for Encumbrances		121,698.06
845.00	Reserve for Inventory		67,913.32
914.00	Assigned Appropriated Fund Bal		79,470.06
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		808,153.27
Grand Totals		2,247,834.65	2,247,834.65

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019

Cycle 10

Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	48,214.04	
200.95	Chase - Scholarship MMA	152,922.67	
391.00	Due From PN Fund	343.01	
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		45,329.23
Grand Totals		220,938.03	220,938.03

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 10

Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	984.00	
410.00	Due From State and Federal	168,344.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,796,146.54	
521.00	Encumbrances	331,393.29	
522.00	Expenditures	1,164,794.87	
Liabilities and Reserves			
600.00	Accounts Payable		5,795.00
630.00	Due to General Fund		288,180.20
821.00	Reserve for Encumbrances		331,393.29
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,796,146.54
980.00	Revenues		1,033,098.19
Grand Totals		3,461,663.22	3,461,663.22

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	45.53	
200.01	Community - Capital MMA	436,040.21	
200.95	Chase - Capital MMA	354,273.76	
391.00	Due From General Fund	84,299.37	
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
630.05	Due To Debt Service Fund		939,813.79
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,124,813.79	21,124,813.79

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OGDENSBURG CITY SD

**FIXED ASSETS Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019**

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 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,582.40	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		343.01
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,146.21	439,146.21

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 10

Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	166,985.51	
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		94.11
391.PR	Due from Other for Payroll	191.83	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
010.00	Consolidated Payroll	155.00	
017.05	CSEA Deferred Vision		3,343.52
017.06	CSEA Dental		486.40
017.07	OEA Vision		2,142.23
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		154,805.75
085.01	After School Program		6,457.71
Grand Totals		10,035,729.66	10,035,729.66

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,691,345.66	
391.00	Due From Other Funds (Capital	929,763.39	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		2,438.71
	Grand Totals	2,621,109.05	2,621,109.05

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OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2019
Cycle 10
Post Dates From 07/01/2018 To 04/30/2019

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