

BUSINESS AND FINANCE DIVISION
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: September 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 June 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 June 30, 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 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	11,074.20	
200.01	Community - General MMA	1,378,419.82	
200.95	Chase - General MMA	3,412,316.99	
230.00	Cash, Special Reserves	1,593,475.34	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	106,464.95	
260.17	Taxes Receivable 2017-2018	473,435.41	
380.00	Accounts Receivable	32,578.60	
391.02	Due From Federal Fund	740,003.16	
391.04	Due From Trust & Agency	1.58	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	1,279,897.38	
Liabilities and Reserves			
600.00	Accounts Payable		63,181.13
600.99	Accounts Payable		156,162.95
601.00	Accrued Liabilities		23,849.92
601.BP	Accrued Liabilities		1,913,262.53
630.01	Due To Cafeteria Fund		116,884.19
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers Ret. Sys		1,274,796.84
637.00	Due to Employees' Ret. System		86,511.76
815.00	Unemployment Insurance Reserve		125,000.00
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
913.00	Committed Fund Balance		104,150.58
914.00	Assigned Appropriated Fund Bal		2,200,000.00
917.00	Unassigned Fund Balance		1,808,000.00
	Grand Totals	9,429,774.61	9,429,774.61

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

* - 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 2018
Cycle 99
Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,425.57	
380.00	Accounts Receivable	6,241.73	
391.00	Due From Other Funds	116,884.19	
445.00	Inv. of Mat & Supplies	10,648.48	
446.00	Surplus Food Inventory	17,850.39	
446.10	Purchased Food Inventory	18,240.25	
Liabilities and Reserves			
600.99	Accounts Payable		146.00
601.BP	Accrued Liabilities		32,621.80
631.00	Sales Tax Payable		139.43
845.00	Reserve for Inventory		46,739.12
914.00	Assigned Appropriated Fund Bal		100,644.26
	Grand Totals	180,290.61	180,290.61

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,342.60	
200.95	Chase - Scholarship MMA	152,795.81	
391.00	Due From PN Fund	31.45	
452.00	Investment in Securillies, Sp R	2,438.94	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Grand Totals		175,608.80	175,608.80

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,041.41	
410.00	Due From State and Federal	888,205.28	
Liabilities and Reserves			
600.99	Accounts Payable		1,163.75
601.BP	Accrued Liabilities		141,029.78
630.00	Due to General Fund		740,003.16
913.00	Committed Fund Balance		7,050.00
	Grand Totals	889,246.69	889,246.69

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

* - 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 2018
Cycle 99
Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	2,344.18	
200.01	Community - Capital MMA	480,002.64	
200.95	Chase - Capital MMA	353,979.88	
391.00	Due From General Fund	89,499.37	
410.00	Due From State and Federal	107.85	
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		929,431.33
917.00	Unassigned Fund Balance	20,086,497.41	
Grand Totals		21,014,431.33	21,014,431.33

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

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

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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OGDENSBURG CITY SD

PERMANENT FUND Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,270.84	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		31.45
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		438,834.65	438,834.65

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,737.87	
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	468.36	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,746.94
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		1.58
085.01	After School Program		6,457.71
Grand Totals		9,878,603.55	9,878,603.55

The latest accounting cycle closed in this fund is the period ending 06/30/2018

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,689,239.01	
391.00	Due From Other Funds (Capital	929,431.33	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Grand Totals		2,618,670.34	2,618,670.34

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

* - 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 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

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

OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2018

Cycle 99

Post Dates From 07/01/2017 To 06/30/2018

The latest accounting cycle closed in this fund is the period ending 06/30/2018.

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Selection Criteria

Cycle 99

Criteria Name: Last Run

Printed by Patricia Smithers