

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.

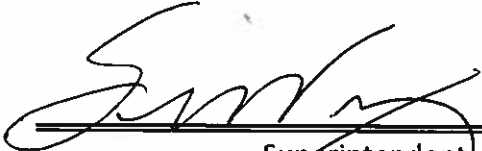
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of July 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 July 31, 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 2019

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	129,564.04	
200.01	Community - General MMA	528,426.16	
200.95	Chase - General MMA	3,024,076.76	
230.00	Cash, Special Reserves	1,593,475.34	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	101,527.33	
260.17	Taxes Receivable 2017-2018	409,845.14	
380.00	Accounts Receivable	22,263.60	
391.02	Due From Federal Fund	225,016.16	
391.04	Due From Trust & Agency	1,339.62	
391.ER	Due From Other for ERS	1,022.36	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	1,247,444.60	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg	41,316,832.00	
521.00	Encumbrances	13,503,238.90	
522.00	Expenditures	636,124.26	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		223,711.73
601.BP	Accrued Liabilities		766,918.73
630.01	Due To Cafeteria Fund		103,384.19
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers' Ret. Sys		1,292,735.79
637.00	Due to Employees' Ret. System		114,495.94
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		13,503,238.90
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		2,200,000.00
917.00	Unassigned Fund Balance		1,912,150.58
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod Budg		45,304,150.58
980.00	Revenues		25,860.88
Grand Totals		67,129,622.03	67,129,622.03

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - 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 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	284.05	
380.00	Accounts Receivable	2,782.41	
391.00	Due From Other Funds	103,384.19	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	545,469.91	
522.00	Expenditures	8,439.17	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
601.BP	Accrued Liabilities		13,048.69
630.ER	Due To Other for ERS		1,022.36
631.00	Sales Tax Payable		139.43
821.00	Reserve for Encumbrances		545,469.91
845.00	Reserve for Inventory		46,739.12
914.00	Assigned Appropriated Fund Bal		100,644.26
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		35.08
Grand Totals		1,853,098.85	1,853,098.85

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle.

OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,467.88	
200.95	Chase - Scholarship MMA	152,808.74	
391.00	Due From PN Fund	63.21	
452.00	Investment in Securities, Sp R	2,438.94	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Budgetary and Revenue Accounts			
980.00	Revenues		169.97
Grand Totals		175,778.77	175,778.77

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,147.53	
410.00	Due From State and Federal	291,779.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	840,331.46	
521.00	Encumbrances	44,547.16	
522.00	Expenditures	14,812.30	
Liabilities and Reserves			
601.BP	Accrued Liabilities		56,411.93
630.00	Due to General Fund		225,016.16
821.00	Reserve for Encumbrances		44,547.16
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		840,331.46
980.00	Revenues		19,261.26
Grand Totals		1,192,617.97	1,192,617.97

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	13,344.21	
200.01	Community - Capital MMA	460,006.71	
200.95	Chase - Capital MMA	354,009.84	
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	9,000.00	
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		929,465.39
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,114,465.39	21,114,465.39

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

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

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 07/31/2018.

* - 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 01

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

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,302.60	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		63.21
899.00	Other Restricted Fund Balance		438,803.20
	Grand Totals	438,866.41	438,866.41

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,046.32	
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	468.80	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		2,086.84
018.00	State Retirement	197.11	
020.04	Metropolitan Insurance	22.85	
020.05	Northwestern Mutual Insurance	120.49	
020.06	Prudential Insurance	18.05	
020.13	Pearl Carroll	10.55	
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		2.64
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		1,336.98
Grand Totals		9,878,281.49	9,878,281.49

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2019

Cycle 01

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

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,689,453.71	
391.00	Due From Other Funds (Capital	929,465.39	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		248.76
Grand Totals		2,618,919.10	2,618,919.10

The latest accounting cycle closed in this fund is the period ending 07/31/2018.

* - 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 2019

Cycle 01

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

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