

BUSINESS AND FINANCE DIVISION

Report No. B9

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.

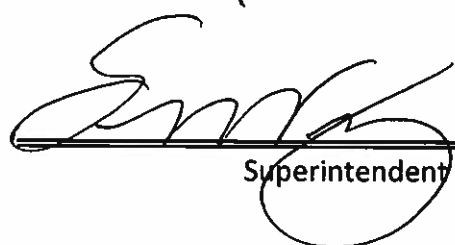
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of August 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 August 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 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	28,306.25	
200.01	Community - General MMA	1,298,428.63	
200.95	Chase - General MMA	1,698,977.84	
230.00	Cash, Special Reserves	1,593,475.34	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	277,386.24	
380.00	Accounts Receivable	32,479.60	
391.02	Due From Federal Fund	229,632.17	
391.04	Due From Trust & Agency	3,011.70	
391.ER	Due From Other for ERS	2,300.30	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	1,235,609.57	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	24,897,084.72	
522.00	Expenditures	1,358,239.92	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		170,427.72
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		83,384.19
630.05	Due To Capital Fund		89,499.37
632.00	Due to State Teachers' Ret. Sys		1,318,134.05
637.00	Due to Employees' Ret. System		141,152.34
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		24,897,084.72
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		714,997.81
Grand Totals		78,426,088.19	78,426,088.19

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	2,081.73	
391.00	Due From Other Funds	83,384.19	
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	725,443.42	
522.00	Expenditures	18,988.14	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		2,300.30
631.00	Sales Tax Payable		139.43
821.00	Reserve for Encumbrances		725,443.42
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		1,370.07
	Grand Totals	2,022,636.60	2,022,636.60

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	34,626.14	
200.95	Chase - Scholarship MMA	152,821.67	
391.00	Due From PN Fund	94.97	
452.00	Investment In Securities. Sp R	2,438.94	
Budgetary and Expense Accounts			
522.00	Expenditures	7,500.00	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Budgetary and Revenue Accounts			
980.00	Revenues		21,872.92
Grand Totals		197,481.72	197,481.72

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	358.08	
410.00	Due From State and Federal	291,779.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,588,787.46	
521.00	Encumbrances	986,651.75	
522.00	Expenditures	80,189.83	
Liabilities and Reserves			
630.00	Due to General Fund		229,632.17
821.00	Reserve for Encumbrances		986,651.75
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,588,787.46
980.00	Revenues		135,645.26
Grand Totals		2,947,766.64	2,947,766.64

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 2019
Cycle 02
Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	12,344.32	
200.01	Community - Capital MMA	460,010.62	
200.95	Chase - Capital MMA	354,039.80	
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	10,854.16	
Liabilities and Reserves			
600.00	Accounts Payable		854.16
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		929,499.37
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,115,353.53	21,115,353.53

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 02

Post Dates From 07/01/2018 To 08/31/2018

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 08/31/2018.

* - 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 02
Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,334.36	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		94.97
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		438,898.17	438,898.17

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

* - 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 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,308.53	
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	249.11	
391.PR	Due from Other for Payroll	220.10	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		305.71
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		3.51
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		3,008.19
Grand Totals		9,878,175.06	9,878,175.06

The latest accounting cycle closed in this fund is the period ending 08/31/2018.

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

OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2019

Cycle 02

Post Dates From 07/01/2018 To 08/31/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,689,668.44	
391.00	Due From Other Funds (Capital	929,499.37	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		497.47
Grand Totals		2,619,167.81	2,619,167.81

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 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 02

Post Dates From 07/01/2018 To 08/31/2018

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