

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: June 20, 2016

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 May 2016 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 May 31, 2016, 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 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	140.49	
200.01	Community - General MMA	2,107,324.47	
200.95	Chase - General MMA	6,949,058.03	
230.00	Cash, Special Reserves SMEC	24,538.80	
250.00	Taxes Receivable, Current	602,361.34	
260.13	Taxes Receivable 2013-2014	37,532.64	
260.14	Taxes Receivable 2014-2015	159,155.03	
380.00	Accounts Receivable	8,866.16	
391.02	Due From Federal Fund	436,174.16	
391.04	Due From Trust & Agency	1.37	
440.00	Due From Other Governments	24,690.00	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,500,000.00	
521.00	Encumbrances	5,800,548.20	
522.00	Expenditures	29,471,665.11	
599.00	Appropriated Fund Balance	2,512,165.46	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		112,478.66
632.00	Due to State Teachers'Ret.Sys		1,282,473.08
637.00	Due to Employees' Ret. System		51,247.57
651.00	Accrued Interest Payable		38,579.72
815.00	Unemployment Insurance Reserve		83,672.21
821.00	Reserve for Encumbrances		5,800,548.20
864.12	Reserve for Tax Certiorari2012		30,918.00
864.13	Reserve for Tax Certiorari2013		172,650.00
864.14	Reserve for Tax Certiorari2014		241,218.00
864.15	Reserve for Tax Certiorari2015		170,000.00
867.00	Rsrv Empl Benefits/Accr Liab		137,700.61
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		1,409,950.17
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		42,012,165.46
980.00	Revenues		33,866,080.78
<b>Grand Totals</b>		<b>87,634,221.26</b>	<b>87,634,221.26</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - 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 2016

Cycle 11

Post Dates From 07/01/2015 To 05/31/2016

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	84,511.66	
210.00	Petty Cash	200.00	
410.00	Due From State and Federal	74,004.00	
445.00	Inv. of Mat. & Supplies	13,888.12	
446.00	Surplus Food Inventory	30,547.49	
446.10	Purchased Food Inventory	21,850.25	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,082,768.19	
521.00	Encumbrances	133,808.20	
522.00	Expenditures	894,304.21	
599.00	Appropriated Fund Balance	112,231.81	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		20,157.39
631.00	Sales Tax Payable		524.61
821.00	Reserve for Encumbrances		133,808.20
845.00	Reserve for Inventory		66,285.86
914.00	Assigned Appropriated Fund Bal		88,119.65
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		944,218.22
<b>Grand Totals</b>		<b>2,448,113.93</b>	<b>2,448,113.93</b>

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**OGDENSBURG CITY SD**  
**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	28,312.18	
200.95	Chase - Scholarship MMA	143,052.85	
391.00	Due From PN Fund	159.43	
452.00	Investment in Securities, Sp R	2,552.09	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	21,929.25	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		169,306.94
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		26,698.86
<b>Grand Totals</b>		<b>196,005.80</b>	<b>196,005.80</b>

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**OGDENSBURG CITY SD**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	3,572.40	
380.00	Accounts Receivable	1,223.12	
410.00	Due From State and Federal	194,617.89	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,806,621.39	
521.00	Encumbrances	248,450.64	
522.00	Expenditures	1,331,475.71	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		2,207.57
630.00	Due to General Fund		436,174.16
821.00	Reserve for Encumbrances		248,450.64
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,806,621.39
980.00	Revenues		1,092,507.39
<b>Grand Totals</b>		<b>3,585,961.15</b>	<b>3,585,961.15</b>

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**OGDENSBURG CITY SD**  
**CAPITAL FUND Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	467.70	
200.01	Community - Capital MMA	252,394.01	
200.95	Chase - Capital MMA	1,364,668.89	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenue	4,980,469.62	
521.00	Encumbrances	73,814.65	
522.00	Expenditures	4,156,230.35	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		325,978.58
605.00	Retained Percent., Contr. Payabl		465,955.09
626.14	BAN Due 06/22/16		1,375,000.00
626.23	BAN Due 06/22/16		5,815,000.00
626.32	BAN Due 06/22/16		9,220,000.00
626.42	BAN Due 06/22/16		6,330,000.00
626.52	BAN Due 06/22/16		9,830,000.00
626.61	BAN Due 06/22/16		10,000,000.00
626.71	BAN Due 06/22/16		9,000,000.00
626.80	BAN Due 06/22/16		3,166,400.00
630.05	Due To Debt Service Fund		1,357.66
821.00	Reserve for Encumbrances		73,814.65
917.00	Unassigned Fund Balance	49,755,930.38	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		4,980,469.62
<b>Grand Totals</b>		<b>60,583,975.60</b>	<b>60,583,975.60</b>

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**OGDENSBURG CITY SD**  
**FIXED ASSETS Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
101.00	Land	2,608,200.00	
102.00	Buildings	86,703,097.29	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	1,901,773.00	
105.00	Construction Work in Prog.(Opt	26,421,589.11	
108.10	Net Pension Asset	8,998,394.00	
112.00	Accumulated Depr-Bldgs		31,626,237.00
113.00	Accumulated Depr-Improvements		480,725.00
114.00	Accumulated Depr-Equipment		1,746,427.00
152.00	Current Appropriations		9,060,771.00
158.00	Investment in Fixed Assets		84,528,202.40
496.20	DeferredOutflowsofResourcesERS	62,377.00	
<b>Grand Totals</b>		<b>127,442,362.40</b>	<b>127,442,362.40</b>

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**OGDENSBURG CITY SD**  
**PERMANENT FUND Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,288.82	
452.00	Investment in Securities, Sp R	65,290.73	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		159.43
899.00	Other Restricted Fund Balance		449,420.12
<b>Grand Totals</b>		<b>449,579.55</b>	<b>449,579.55</b>

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**OGDENSBURG CITY SD**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	10,569.13	
200.01	Extra Curricular - Checking	56,373.39	
200.02	Extra Curricular - Saving	5,004.90	
200.03	Extra Curricular - CD	28,765.04	
200.PR	Cash Payroll	6.89	
455.00	Securities and Mortgages	16,759,057.15	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		4,116.94
030.00	Guaranty and Bid Deposits		16,759,057.15
038.00	Student Deposits		90,143.33
085.00	Due to General Fund		1.37
085.01	After School Program		6,457.71
<b>Grand Totals</b>		<b>16,859,776.50</b>	<b>16,859,776.50</b>

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**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,357,346.46	
391.00	Due From Other Funds (Capital	1,357.66	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,357,026.53
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,677.59
<b>Grand Totals</b>		<b>1,358,704.12</b>	<b>1,358,704.12</b>

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June 10, 2016  
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**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2016**  
**Cycle 11**  
**Post Dates From 07/01/2015 To 05/31/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	12,589,215.90	
<b>Liabilities and Reserves</b>			
628.02	2005 - Bonds Payable		1,125,000.00
628.03	2006 - Bonds Payable		365,000.00
628.04	2008 - Bonds Payable		4,090,000.00
637.00	Due to Employees' Ret. System		143,478.90
638.20	Net Pension Liability ERS		303,248.00
687.00	Compensated Absences		113,905.00
697.10	DeferredInflowsOfResourcesTRS		6,180,710.00
697.20	DeferredInflowsOfResourcesERS		267,874.00
<b>Grand Totals</b>		<b>12,589,215.90</b>	<b>12,589,215.90</b>