

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: March 29, 2016

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve all financial reports for the District.

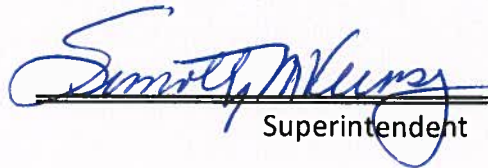
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of February 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 February 29, 2016, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:

  
\_\_\_\_\_  
Superintendent

TMV/jrs

## OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2016

Cycle 08

Post Dates From 07/01/2015 To 02/29/2016

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	704.40	
200.01	Community - General MMA	1,415,304.55	
200.95	Chase - General MMA	3,303,075.32	
230.00	Cash, Special Reserves SMEC	24,538.80	
250.00	Taxes Receivable, Current	689,451.38	
260.13	Taxes Receivable 2013-2014	260,374.44	
260.14	Taxes Receivable 2014-2015	192,623.63	
380.00	Accounts Receivable	22,686.00	
391.02	Due From Federal Fund	656,674.27	
391.04	Due From Trust & Agency	1.08	
440.00	Due From Other Governments	99,280.55	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,500,000.00	
521.00	Encumbrances	13,637,008.54	
522.00	Expenditures	20,555,053.33	
599.00	Appropriated Fund Balance	2,431,602.79	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		6,845.93
632.00	Due to State Teachers'Ret.Sys		893,174.14
637.00	Due to Employees' Ret. System	55,574.69	
651.00	Accrued Interest Payable		38,579.72
815.00	Unemployment Insurance Reserve		83,672.21
821.00	Reserve for Encumbrances		13,637,008.54
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.		41,931,602.79
980.00	Revenues		21,866,094.86
<b>Grand Totals</b>		<b>82,843,953.77</b>	<b>82,843,953.77</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

## SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2016

Cycle 08

Post Dates From 07/01/2015 To 02/29/2016

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	73,499.96	
210.00	Petty Cash	200.00	
380.00	Accounts Receivable	2,448.37	
410.00	Due From State and Federal	46,634.00	
445.00	Inv. of Mat. & Supplies	20,407.15	
446.00	Surplus Food Inventory	23,594.10	
446.10	Purchased Food Inventory	25,341.10	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,082,768.19	
521.00	Encumbrances	324,993.30	
522.00	Expenditures	575,429.97	
599.00	Appropriated Fund Balance	112,231.81	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		355.50
631.00	Sales Tax Payable		518.29
821.00	Reserve for Encumbrances		324,993.30
845.00	Reserve for Inventory		69,342.35
914.00	Assigned Appropriated Fund Bal		85,063.16
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		612,275.35
<b>Grand Totals</b>		<b>2,287,547.95</b>	<b>2,287,547.95</b>

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**OGDENSBURG CITY SD**

**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016**

**Cycle 08**

**Post Dates From 07/01/2015 To 02/29/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	22,667.24	
200.95	Chase - Scholarship MMA	143,034.95	
391.00	Due From PN Fund	111.35	
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		20,987.94
<b>Grand Totals</b>		<b>190,294.88</b>	<b>190,294.88</b>

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## OGDENSBURG CITY SD

## SPECIAL AID FUND Trial Balance for Fiscal Year 2016

Cycle 08

Post Dates From 07/01/2015 To 02/29/2016

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	649.10	
410.00	Due From State and Federal	589,235.83	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,786,401.74	
521.00	Encumbrances	445,577.54	
522.00	Expenditures	995,719.08	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		656,674.27
821.00	Reserve for Encumbrances		445,577.54
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,786,401.74
980.00	Revenues		928,929.74
<b>Grand Totals</b>		<b>3,817,583.29</b>	<b>3,817,583.29</b>

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**OGDENSBURG CITY SD**  
**CAPITAL FUND Trial Balance for Fiscal Year 2016**  
**Cycle 08**  
**Post Dates From 07/01/2015 To 02/29/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	321.51	
200.01	Community - Capital MMA	529,383.37	
200.95	Chase - Capital MMA	1,364,393.97	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenue	4,980,469.62	
521.00	Encumbrances	574,846.37	
522.00	Expenditures	3,712,127.35	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		25,752.33
605.00	Retained Percent., Contr. Payabl		598,932.51
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		1,071.74
821.00	Reserve for Encumbrances		574,846.37
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>60,917,472.57</b>	<b>60,917,472.57</b>

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## FIXED ASSETS Trial Balance for Fiscal Year 2016

Cycle 08

Post Dates From 07/01/2015 To 02/29/2016

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 08**  
**Post Dates From 07/01/2015 To 02/29/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,240.74	
452.00	Investment in Securities, Sp R	65,290.73	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		111.35
899.00	Other Restricted Fund Balance		449,420.12
<b>Grand Totals</b>		<b>449,531.47</b>	<b>449,531.47</b>

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## TRUST &amp; AGENCY FUND Trial Balance for Fiscal Year 2016

Cycle 08

Post Dates From 07/01/2015 To 02/29/2016

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	9,580.74	
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	4.75	
455.00	Securities and Mortgages	16,759,057.15	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		3,126.70
030.00	Guaranty and Bid Deposits		16,759,057.15
038.00	Student Deposits		90,143.33
085.00	Due to General Fund		1.08
085.01	After School Program		6,457.71
<b>Grand Totals</b>		<b>16,858,785.97</b>	<b>16,858,785.97</b>

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**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2016**  
**Cycle 08**  
**Post Dates From 07/01/2015 To 02/29/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,357,073.02	
391.00	Due From Other Funds (Capital	1,071.74	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,357,026.53
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,118.23
<b>Grand Totals</b>		<b>1,358,144.76</b>	<b>1,358,144.76</b>

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**OGDENSBURG CITY SD****LONG TERM DEBT Trial Balance for Fiscal Year 2016****Cycle 08****Post Dates From 07/01/2015 To 02/29/2016**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<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>