

BUSINESS AND FINANCE DIVISION  
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669  
=====

SUBJECT: Trial Balance

DATE: May 18, 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 April 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 April 30, 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 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                           | Description                    | Debits               | Credits              |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| <b>Assets</b>                         |                                |                      |                      |
| 200.00                                | Cash                           | 958.26               |                      |
| 200.01                                | Community - General MMA        | 612,318.88           |                      |
| 200.95                                | Chase - General MMA            | 8,824,154.02         |                      |
| 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            | 19,117.16            |                      |
| 391.02                                | Due From Federal Fund          | 330,777.36           |                      |
| 391.04                                | Due From Trust & Agency        | 1.16                 |                      |
| 440.00                                | Due From Other Governments     | 44,645.00            |                      |
| <b>Budgetary and Expense Accounts</b> |                                |                      |                      |
| 510.00                                | Total Est. Rev.-Modified Budg. | 39,500,000.00        |                      |
| 521.00                                | Encumbrances                   | 8,154,131.37         |                      |
| 522.00                                | Expenditures                   | 26,007,080.72        |                      |
| 599.00                                | Appropriated Fund Balance      | 2,431,602.79         |                      |
| <b>Liabilities and Reserves</b>       |                                |                      |                      |
| 600.00                                | Accounts Payable               |                      | 82,009.10            |
| 632.00                                | Due to State Teachers'Ret.Sys  |                      | 1,149,886.61         |
| 637.00                                | Due to Employees' Ret. System  |                      | 26,101.57            |
| 651.00                                | Accrued Interest Payable       |                      | 38,579.72            |
| 815.00                                | Unemployment Insurance Reserve |                      | 83,672.21            |
| 821.00                                | Reserve for Encumbrances       |                      | 8,154,131.37         |
| 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                       |                      | 31,238,816.02        |
| <b>Grand Totals</b>                   |                                | <b>87,091,774.97</b> | <b>87,091,774.97</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 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                           | Description                    | Debits              | Credits             |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                                |                     |                     |
| 200.00                                | Cash                           | 72,788.18           |                     |
| 210.00                                | Petty Cash                     | 200.00              |                     |
| 410.00                                | Due From State and Federal     | 73,012.00           |                     |
| 445.00                                | Inv. of Mat. & Supplies        | 16,555.69           |                     |
| 446.00                                | Surplus Food Inventory         | 28,772.34           |                     |
| 446.10                                | Purchased Food Inventory       | 23,881.07           |                     |
| <b>Budgetary and Expense Accounts</b> |                                |                     |                     |
| 510.00                                | Estimated Revenues             | 1,082,768.19        |                     |
| 521.00                                | Encumbrances                   | 206,028.84          |                     |
| 522.00                                | Expenditures                   | 790,356.40          |                     |
| 599.00                                | Appropriated Fund Balance      | 112,231.81          |                     |
| <b>Liabilities and Reserves</b>       |                                |                     |                     |
| 600.00                                | Accounts Payable               |                     | 21,873.93           |
| 631.00                                | Sales Tax Payable              |                     | 329.68              |
| 821.00                                | Reserve for Encumbrances       |                     | 206,028.84          |
| 845.00                                | Reserve for Inventory          |                     | 69,209.10           |
| 914.00                                | Assigned Appropriated Fund Bal |                     | 85,196.41           |
| <b>Budgetary and Revenue Accounts</b> |                                |                     |                     |
| 960.00                                | Appropriations                 |                     | 1,195,000.00        |
| 980.00                                | Revenues                       |                     | 828,956.56          |
| <b>Grand Totals</b>                   |                                | <b>2,406,594.52</b> | <b>2,406,594.52</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.

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# OGDENSBURG CITY SD

## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016

### Cycle 10

Post Dates From 07/01/2015 To 04/30/2016

| G/L Account                           | Description                    | Debits            | Credits           |
|---------------------------------------|--------------------------------|-------------------|-------------------|
| <b>Assets</b>                         |                                |                   |                   |
| 200.00                                | Cash                           | 25,076.62         |                   |
| 200.95                                | Chase - Scholarship MMA        | 143,046.82        |                   |
| 391.00                                | Due From PN Fund               | 143.23            |                   |
| 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                       |                   | 23,441.07         |
| <b>Grand Totals</b>                   |                                | <b>192,748.01</b> | <b>192,748.01</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**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2016**  
**Cycle 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                           | Description                    | Debits              | Credits             |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                                |                     |                     |
| 200.00                                | Cash                           | 449.27              |                     |
| 380.00                                | Accounts Receivable            | 5,584.94            |                     |
| 410.00                                | Due From State and Federal     | 194,617.89          |                     |
| <b>Budgetary and Expense Accounts</b> |                                |                     |                     |
| 510.00                                | Estimated Revenues             | 1,792,897.27        |                     |
| 521.00                                | Encumbrances                   | 312,949.74          |                     |
| 522.00                                | Expenditures                   | 1,221,197.75        |                     |
| <b>Liabilities and Reserves</b>       |                                |                     |                     |
| 600.00                                | Accounts Payable               |                     | 689.81              |
| 630.00                                | Due to General Fund            |                     | 330,777.36          |
| 821.00                                | Reserve for Encumbrances       |                     | 312,949.74          |
| <b>Budgetary and Revenue Accounts</b> |                                |                     |                     |
| 960.00                                | Total Appropriations-Mod.Budg. |                     | 1,792,897.27        |
| 980.00                                | Revenues                       |                     | 1,090,382.68        |
| <b>Grand Totals</b>                   |                                | <b>3,527,696.86</b> | <b>3,527,696.86</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.

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**OGDENSBURG CITY SD**  
**CAPITAL FUND Trial Balance for Fiscal Year 2016**  
**Cycle 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                           | Description                      | Debits               | Credits              |
|---------------------------------------|----------------------------------|----------------------|----------------------|
| <b>Assets</b>                         |                                  |                      |                      |
| 200.00                                | Cash                             | 464.06               |                      |
| 200.01                                | Community - Capital MMA          | 435,391.06           |                      |
| 200.95                                | Chase - Capital MMA              | 1,364,576.25         |                      |
| <b>Budgetary and Expense Accounts</b> |                                  |                      |                      |
| 510.00                                | Estimated Revenue                | 4,980,469.62         |                      |
| 521.00                                | Encumbrances                     | 575,695.51           |                      |
| 522.00                                | Expenditures                     | 3,802,411.33         |                      |
| <b>Liabilities and Reserves</b>       |                                  |                      |                      |
| 600.00                                | Accounts Payable                 |                      | 29,356.22            |
| 605.00                                | Retained Percent., Contr. Payabl |                      | 591,755.01           |
| 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         |                      | 1,261.85             |
| 821.00                                | Reserve for Encumbrances         |                      | 575,695.51           |
| 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>60,914,938.21</b> | <b>60,914,938.21</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**  
**FIXED ASSETS Trial Balance for Fiscal Year 2016**  
**Cycle 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| 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> |

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**  
**PERMANENT FUND Trial Balance for Fiscal Year 2016**  
**Cycle 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                     | Description                    | Debits            | Credits           |
|---------------------------------|--------------------------------|-------------------|-------------------|
| <b>Assets</b>                   |                                |                   |                   |
| 200.95                          | Chase - Scholarship MMA        | 384,272.62        |                   |
| 452.00                          | Investment in Securities, Sp R | 65,290.73         |                   |
| <b>Liabilities and Reserves</b> |                                |                   |                   |
| 630.00                          | Due to CM Fund                 |                   | 143.23            |
| 899.00                          | Other Restricted Fund Balance  |                   | 449,420.12        |
| <b>Grand Totals</b>             |                                | <b>449,563.35</b> | <b>449,563.35</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

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

### Cycle 10

Post Dates From 07/01/2015 To 04/30/2016

| G/L Account                     | Description                 | Debits               | Credits              |
|---------------------------------|-----------------------------|----------------------|----------------------|
| <b>Assets</b>                   |                             |                      |                      |
| 200.00                          | Cash                        | 10,240.22            |                      |
| 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                | 6.14                 |                      |
| 455.00                          | Securities and Mortgages    | 16,759,057.15        |                      |
| <b>Liabilities and Reserves</b> |                             |                      |                      |
| 017.05                          | CSEA Deferred Vision        |                      | 3,787.49             |
| 030.00                          | Guaranty and Bid Deposits   |                      | 16,759,057.15        |
| 038.00                          | Student Deposits            |                      | 90,143.33            |
| 085.00                          | Due to General Fund         |                      | 1.16                 |
| 085.01                          | After School Program        |                      | 6,457.71             |
| <b>Grand Totals</b>             |                             | <b>16,859,446.84</b> | <b>16,859,446.84</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**  
**DEBT SERVICE Trial Balance for Fiscal Year 2016**  
**Cycle 10**  
**Post Dates From 07/01/2015 To 04/30/2016**

| G/L Account                           | Description                   | Debits              | Credits             |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                               |                     |                     |
| 200.95                                | Chase - Debt Service MMA      | 1,357,254.32        |                     |
| 391.00                                | Due From Other Funds (Capital | 1,261.85            |                     |
| <b>Liabilities and Reserves</b>       |                               |                     |                     |
| 884.00                                | Reserve for Debt              |                     | 1,357,026.53        |
| <b>Budgetary and Revenue Accounts</b> |                               |                     |                     |
| 980.00                                | Revenues                      |                     | 1,489.64            |
| <b>Grand Totals</b>                   |                               | <b>1,358,516.17</b> | <b>1,358,516.17</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**

**LONG TERM DEBT Trial Balance for Fiscal Year 2016**

**Cycle 10**

**Post Dates From 07/01/2015 To 04/30/2016**

| <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> |