

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: November 16, 2015

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 October 2015 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 October 31, 2015, hereby accepts the report as presented this 16th day of November, 2015.

APPROVED FOR PRESENTATION TO THE BOARD:


Superintendent

TMV/jrs

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2016
Cycle 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.00 | Cash | 41,799.99 | |
| 200.01 | Community - General MMA | 2,150,285.85 | |
| 200.95 | Chase - General MMA | 3,905,958.99 | |
| 230.00 | Cash, Special Reserves SMEC | 24,538.80 | |
| 250.00 | Taxes Receivable, Current | 1,855,776.71 | |
| 260.13 | Taxes Receivable 2013-2014 | 260,374.44 | |
| 260.14 | Taxes Receivable 2014-2015 | 415,616.75 | |
| 380.00 | Accounts Receivable | 726.00 | |
| 391.02 | Due From Federal Fund | 495,553.78 | |
| 391.04 | Due From Trust & Agency | 0.98 | |
| 410.00 | Due From State and Federal | 2,398,609.06 | |
| 440.00 | Due From Other Governments | 115,401.00 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Total Est. Rev.-Modified Budg. | 39,500,000.00 | |
| 521.00 | Encumbrances | 25,071,745.08 | |
| 522.00 | Expenditures | 8,408,905.55 | |
| 599.00 | Appropriated Fund Balance | 2,431,602.79 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 47,359.51 |
| 632.00 | Due to State Teachers'Ret.Sys | | 1,018,981.86 |
| 637.00 | Due to Employees' Ret. System | | 218,197.75 |
| 651.00 | Accrued Interest Payable | | 38,579.72 |
| 815.00 | Unemployment Insurance Reserve | | 83,672.21 |
| 821.00 | Reserve for Encumbrances | | 25,071,745.08 |
| 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 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Total Appropriations-Mod.Budg. | | 41,931,602.79 |
| 980.00 | Revenues | | 14,279,781.27 |
| Grand Totals | | 87,076,895.77 | 87,076,895.77 |

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 04

Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 86,502.83 | |
| 210.00 | Petty Cash | 200.00 | |
| 410.00 | Due From State and Federal | 74,915.00 | |
| 445.00 | Inv. of Mat. & Supplies | 7,027.92 | |
| 446.00 | Surplus Food Inventory | 23,935.64 | |
| 446.10 | Purchased Food Inventory | 27,260.64 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenues | 1,082,768.19 | |
| 521.00 | Encumbrances | 579,342.84 | |
| 522.00 | Expenditures | 213,149.87 | |
| 599.00 | Appropriated Fund Balance | 112,231.81 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 43,528.00 |
| 631.00 | Sales Tax Payable | | 360.51 |
| 821.00 | Reserve for Encumbrances | | 579,342.84 |
| 845.00 | Reserve for Inventory | | 58,224.20 |
| 914.00 | Assigned Appropriated Fund Bal | | 96,181.31 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Appropriations | | 1,195,000.00 |
| 980.00 | Revenues | | 234,697.88 |
| Grand Totals | | 2,207,334.74 | 2,207,334.74 |

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

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016

Cycle 04

Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.00 | Cash | 22,295.31 | |
| 200.95 | Chase - Scholarship MMA | 143,023.10 | |
| 391.00 | Due From PN Fund | 79.53 | |
| 452.00 | Investment in Securities, Sp R | 2,564.77 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 12,929.25 | |
| Liabilities and Reserves | | | |
| 899.00 | Other Restricted Fund Balance | | 169,306.94 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 11,585.02 |
| Grand Totals | | 180,891.96 | 180,891.96 |

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 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 0.40 | |
| 380.00 | Accounts Receivable | 11,169.74 | |
| 410.00 | Due From State and Federal | 347,828.83 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenues | 1,786,401.74 | |
| 521.00 | Encumbrances | 758,688.67 | |
| 522.00 | Expenditures | 519,843.55 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to General Fund | | 495,553.78 |
| 821.00 | Reserve for Encumbrances | | 758,688.67 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Total Appropriations-Mod.Budg. | | 1,786,401.74 |
| 980.00 | Revenues | | 383,288.74 |
| Grand Totals | | 3,423,932.93 | 3,423,932.93 |

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
CAPITAL FUND Trial Balance for Fiscal Year 2016
Cycle 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.00 | Cash | 199.17 | |
| 200.01 | Community - Capital MMA | 654,363.28 | |
| 200.95 | Chase - Capital MMA | 3,364,139.83 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenue | 4,980,469.62 | |
| 521.00 | Encumbrances | 1,517,519.05 | |
| 522.00 | Expenditures | 2,639,083.89 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 606,798.73 |
| 605.00 | Retained Percent., Contr. Payabl | | 1,069,724.30 |
| 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 | | 793.52 |
| 821.00 | Reserve for Encumbrances | | 1,517,519.05 |
| 917.00 | Unassigned Fund Balance | 49,755,930.38 | |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Appropriations | | 4,980,469.62 |
| Grand Totals | | 62,911,705.22 | 62,911,705.22 |

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 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------|--------------------------------|-----------------------|-----------------------|
| Assets | | | |
| 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 | |
| Grand Totals | | 127,442,362.40 | 127,442,362.40 |

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 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.95 | Chase - Scholarship MMA | 384,208.92 | |
| 452.00 | Investment in Securities, Sp R | 65,290.73 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to CM Fund | | 79.53 |
| 899.00 | Other Restricted Fund Balance | | 449,420.12 |
| Grand Totals | | 449,499.65 | 449,499.65 |

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 04

Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------|-----------------------------|----------------------|----------------------|
| Assets | | | |
| 200.00 | Cash | 7,228.23 | |
| 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 | 2.50 | |
| 455.00 | Securities and Mortgages | 16,759,057.15 | |
| Liabilities and Reserves | | | |
| 017.05 | CSEA Deferred Vision | | 772.04 |
| 030.00 | Guaranty and Bid Deposits | | 16,759,057.15 |
| 038.00 | Student Deposits | | 90,143.33 |
| 085.00 | Due to General Fund | | 0.98 |
| 085.01 | After School Program | | 6,457.71 |
| Grand Totals | | 16,856,431.21 | 16,856,431.21 |

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 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.95 | Chase - Debt Service MMA | 1,356,852.87 | |
| 391.00 | Due From Other Funds (Capital | 793.52 | |
| Liabilities and Reserves | | | |
| 884.00 | Reserve for Debt | | 1,357,026.53 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 619.86 |
| Grand Totals | | 1,357,646.39 | 1,357,646.39 |

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 04
Post Dates From 07/01/2015 To 10/31/2015

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 125.00 | Budgets for Capital Indebtedne | 12,589,215.90 | |
| Liabilities and Reserves | | | |
| 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 |
| Grand Totals | | 12,589,215.90 | 12,589,215.90 |