

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: January 17, 2017

REASON FOR BOARD CONSIDERATION:

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

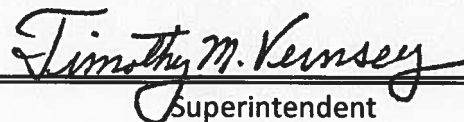
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of December 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 December 31, 2016, hereby accepts the report as presented this 17th day of January, 2017.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/pks

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	16,234.09	
200.01	Community - General MMA	1,239,368.25	
200.95	Chase - General MMA	3,415,817.78	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	1,449,760.83	
260.13	Taxes Receivable 2013-2014	122,075.95	
260.14	Taxes Receivable 2014-2015	134,530.23	
260.15	Taxes Receivable 2015-2016	264,953.81	
380.00	Accounts Receivable	95,708.22	
391.02	Due From Federal Fund	336,241.61	
391.04	Due From Trust & Agency	2.64	
410.00	Due From State and Federal	1,460,008.64	
440.00	Due From Other Governments	236,258.77	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	19,685,540.24	
522.00	Expenditures	14,529,931.60	
599.00	Appropriated Fund Balance	2,916,547.35	
Liabilities and Reserves			
600.00	Accounts Payable		22,275.19
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		1,410.18
632.00	Due to State Teachers'Ret.Sys		565,258.83
637.00	Due to Employees' Ret. System	133,437.32	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		19,685,540.24
864.13	Reserve for Tax Certiorari2013		122,573.23
864.14	Reserve for Tax Certiorari2014		108,042.65
864.15	Reserve for Tax Certiorari2015		117,780.98
864.16	Reserve for Tax Certiorari2016		120,196.03
867.00	Rsrv Empl Benefits/Accr Liab		137,773.49
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		2,241,488.50
917.00	Unassigned Fund Balance		1,546,935.34
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		42,846,547.35
980.00	Revenues		18,284,689.47
Grand Totals		85,990,956.13	85,990,956.13

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 11/30/2016.

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

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OGDENSBURG CITY SD
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	33,867.83	
380.00	Accounts Receivable	4,898.22	
391.00	Due From Other Funds	1,410.18	
410.00	Due From State and Federal	58,466.00	
445.00	Inv. of Mat. & Supplies	15,700.21	
446.00	Surplus Food Inventory	30,898.06	
446.10	Purchased Food Inventory	22,768.71	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	456,323.79	
522.00	Expenditures	420,157.38	
599.00	Appropriated Fund Balance	94,098.23	
Liabilities and Reserves			
600.00	Accounts Payable		12,096.49
631.00	Sales Tax Payable		187.28
821.00	Reserve for Encumbrances		456,323.79
845.00	Reserve for Inventory		69,366.98
914.00	Assigned Appropriated Fund Bal		79,178.43
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		427,137.41
Grand Totals		2,239,290.38	2,239,290.38

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OGDENSBURG CITY SD
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,403.69	
200.95	Chase - Scholarship MMA	143,253.96	
391.00	Due From PN Fund	111.83	
452.00	Investment in Securities, Sp R	2,842.50	
Budgetary and Expense Accounts			
522.00	Expenditures	14,070.75	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		166,545.65
Budgetary and Revenue Accounts			
980.00	Revenues		4,137.08
Grand Totals		170,682.73	170,682.73

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,688.48	
380.00	Accounts Receivable	479.48	
410.00	Due From State and Federal	155,230.99	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,749,964.05	
521.00	Encumbrances	617,240.14	
522.00	Expenditures	679,410.71	
Liabilities and Reserves			
630.00	Due to General Fund		336,241.61
821.00	Reserve for Encumbrances		617,240.14
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,749,964.05
980.00	Revenues		500,568.05
Grand Totals		3,204,013.85	3,204,013.85

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,479.79	
200.01	Community - Capital MMA	27,084.63	
200.95	Chase - Capital MMA	448,673.30	
410.00	Due From State and Federal	300,000.00	
Budgetary and Expense Accounts			
521.00	Encumbrances	256,890.00	
522.00	Expenditures	154,291.34	
Liabilities and Reserves			
600.00	Accounts Payable		16,722.94
626.24	BAN Due 06/21/17		4,605,000.00
626.33	BAN Due 06/21/17		9,050,000.00
626.43	BAN Due 06/21/17		6,210,000.00
626.53	BAN Due 06/21/17		9,650,000.00
626.62	BAN Due 06/21/17		9,815,000.00
626.72	BAN Due 06/21/17		8,840,000.00
626.81	BAN Due 06/21/17		3,166,000.00
630.05	Due To Debt Service Fund		366.86
821.00	Reserve for Encumbrances		256,890.00
917.00	Unassigned Fund Balance	50,421,560.74	
Grand Totals		51,609,979.80	51,609,979.80

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,608,200.00	
102.00	Buildings	103,622,467.13	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,043,277.00	
105.00	Construction Work in Prog.(Opt	13,568,249.63	
108.10	Net Pension Asset	8,303,121.00	
112.00	Accumulated Depr-Bldgs		33,885,732.00
113.00	Accumulated Depr-Improvements		518,071.00
114.00	Accumulated Depr-Equipment		1,832,021.00
152.00	Current Appropriations		9,591,755.00
158.00	Investment in Fixed Assets		86,353,301.76
496.10	DeferredOutflowsofResourcesTRS	26,267.00	
496.20	DeferredOutflowsofResourcesERS	1,262,367.00	
Grand Totals		132,180,880.76	132,180,880.76

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,241.22	
452.00	Investment in Securities, Sp R	64,788.17	
Liabilities and Reserves			
630.00	Due to CM Fund		111.83
899.00	Other Restricted Fund Balance		448,917.56
Grand Totals		449,029.39	449,029.39

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,203.62	
200.01	Extra Curricular - Checking	68,018.71	
200.02	Extra Curricular - Saving	5,005.92	
200.03	Extra Curricular - CD	28,776.51	
200.PR	Cash Payroll	456.51	
455.00	Securities and Mortgages	12,637,513.97	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		2,199.78
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		2.64
085.01	After School Program		8,457.71
Grand Totals		12,747,975.24	12,747,975.24

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,685,903.09	
391.00	Due From Other Funds (Capital	366.86	
Liabilities and Reserves			
884.00	Reserve for Debt		1,685,576.13
Budgetary and Revenue Accounts			
980.00	Revenues		693.82
Grand Totals		1,686,269.95	1,686,269.95

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2017
Cycle 06
Post Dates From 07/01/2016 To 12/31/2016

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G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	9,047,534.80	
Liabilities and Reserves			
628.02	2005 - Bonds Payable		380,000.00
628.03	2006 - Bonds Payable		315,000.00
628.04	2008 - Bonds Payable		3,625,000.00
637.00	Due to Employees' Ret. System		127,536.80
638.20	Net Pension Liability ERS		1,456,922.00
687.00	Compensated Absences		88,715.00
697.10	DeferredInflowsOfResourcesTRS		2,859,834.00
697.20	DeferredInflowsOfResourcesERS		194,527.00
	Grand Totals	9,047,534.80	9,047,534.80