

BUSINESS AND FINANCE DIVISION
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669
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SUBJECT: Trial Balance

DATE: October 17, 2016

REASON FOR BOARD CONSIDERATION:

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

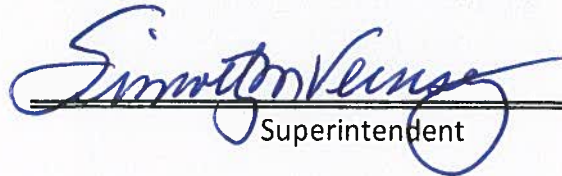
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of June 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 June 30, 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 99
Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	6,641.56	
200.01	Community - General MMA	1,113,337.42	
200.95	Chase - General MMA	2,916,995.12	
230.00	Cash, Special Reserves	922,842.79	
260.13	Taxes Receivable 2013-2014	122,075.95	
260.14	Taxes Receivable 2014-2015	148,750.15	
260.15	Taxes Receivable 2015-2016	452,632.07	
380.00	Accounts Receivable	5,978.99	
391.02	Due From Federal Fund	550,812.00	
391.04	Due From Trust & Agency	1.34	
410.00	Due From State and Federal	571,504.86	
440.00	Due From Other Governments	1,584,309.00	
Liabilities and Reserves			
600.99	Accounts Payable		179,537.04
601.00	Accrued Liabilities		105,275.43
601.BP	Accrued Liabilities		1,817,854.87
632.00	Due to State Teachers'Ret.Sys		1,665,818.48
637.00	Due to Employees' Ret. System		83,660.29
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
864.13	Reserve for Tax Certiorari2013		172,650.00
864.14	Reserve for Tax Certiorari2014		160,656.00
864.15	Reserve for Tax Certiorari2015		170,000.00
864.16	Reserve for Tax Certiorari2016		173,508.00
867.00	Rsrv Empl Benefits/Accr Liab		137,773.49
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		58.85
914.00	Assigned Appropriated Fund Bal		2,200,000.00
917.00	Unassigned Fund Balance		1,380,143.88
Grand Totals		8,395,881.25	8,395,881.25

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

* - 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 99

Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	73,527.90	
380.00	Accounts Receivable	2,220.99	
410.00	Due From State and Federal	49,835.00	
445.00	Inv. of Mat. & Supplies	15,278.19	
446.00	Surplus Food Inventory	27,422.37	
446.10	Purchased Food Inventory	13,310.89	
Liabilities and Reserves			
601.00	Accrued Liabilities		1,775.58
601.BP	Accrued Liabilities		31,129.88
631.00	Sales Tax Payable		144.47
845.00	Reserve for Inventory		56,011.45
914.00	Assigned Appropriated Fund Bal		92,533.96
Grand Totals		181,595.34	181,595.34

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

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OGDENSBURG CITY SD**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016****Cycle 99****Post Dates From 07/01/2015 To 06/30/2016**

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,469.35	
200.95	Chase - Scholarship MMA	143,218.12	
391.00	Due From PN Fund	15.68	
452.00	Investment In Securities, Sp R	2,842.50	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		166,545.65
Grand Totals		166,545.65	166,545.65

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

* - 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 99
Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	0.07	
380.00	Accounts Receivable	10,329.09	
410.00	Due From State and Federal	698,015.99	
Liabilities and Reserves			
600.99	Accounts Payable		4,077.59
601.00	Accrued Liabilities		8,500.00
601.BP	Accrued Liabilities		144,955.56
630.00	Due to General Fund		550,812.00
Grand Totals		708,345.15	708,345.15

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

* - 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 99
Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	0.79	
200.01	Community - Capital MMA	101,082.33	
200.95	Chase - Capital MMA	563,532.58	
410.00	Due From State and Federal	300,000.00	
Liabilities and Reserves			
600.99	Accounts Payable		49,953.03
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		223.41
917.00	Unassigned Fund Balance	50,421,560.74	
Grand Totals		51,386,176.44	51,386,176.44

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2016
Cycle 99
Post Dates From 07/01/2015 To 06/30/2016

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

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2016
Cycle 99
Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,145.07	
452.00	Investment in Securities, Sp R	64,788.17	
Liabilities and Reserves			
630.00	Due to CM Fund		15.68
899.00	Other Restricted Fund Balance		448,917.56
Grand Totals		448,933.24	448,933.24

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2016

Cycle 99

Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,675.42	
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	0.70	
455.00	Securities and Mortgages	12,637,513.97	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,217.07
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		1.34
085.01	After School Program		6,457.71
Grand Totals		12,748,991.23	12,748,991.23

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2016
Cycle 99
Post Dates From 07/01/2015 To 06/30/2016

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,685,352.72	
391.00	Due From Other Funds (Capital	223.41	
Liabilities and Reserves			
884.00	Reserve for Debt		1,685,576.13
Grand Totals		1,685,576.13	1,685,576.13

The latest accounting cycle closed in this fund is the period ending 06/30/2016.

* - 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 99
Post Dates From 07/01/2015 To 06/30/2016

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