

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 July 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 July 31, 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	7,771.96	
200.01	Community - General MMA	519,338.13	
200.95	Chase - General MMA	3,114,201.07	
230.00	Cash, Special Reserves	24,538.80	
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	32,730.42	
391.02	Due From Federal Fund	445,178.40	
391.04	Due From Trust & Agency	0.83	
410.00	Due From State and Federal	571,504.86	
440.00	Due From Other Governments	1,382,470.75	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	39,925,000.00	
521.00	Encumbrances	8,280,332.85	
522.00	Expenditures	1,154,297.03	
599.00	Appropriated Fund Balance	2,875,058.85	
Liabilities and Reserves			
600.00	Accounts Payable		591,192.92
600.99	Accounts Payable		107,129.47
601.00	Accrued Liabilities		66,297.66
601.BP	Accrued Liabilities		727,046.38
632.00	Due to State Teachers'Ret Sys		1,684,186.87
637.00	Due to Employees' Ret. System		104,856.15
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		8,280,332.85
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
914.00	Assigned Appropriated Fund Bal		2,200,000.00
917.00	Unassigned Fund Balance		1,380,202.73
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		42,800,058.85
980.00	Revenues		151,045.83
Grand Totals		59,055,882.12	59,055,882.12

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	98,800.54	
380.00	Accounts Receivable	968.50	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	711,037.77	
522.00	Expenditures	5,461.97	
599.00	Appropriated Fund Balance	94,098.23	
Liabilities and Reserves			
601.BP	Accrued Liabilities		12,452.00
631.00	Sales Tax Payable		144.47
821.00	Reserve for Encumbrances		711,037.77
845.00	Reserve for Inventory		56,011.45
914.00	Assigned Appropriated Fund Bal		92,533.96
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		100.58
Grand Totals		2,067,280.23	2,067,280.23

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,569.59	
200.95	Chase - Scholarship MMA	143,224.16	
391.00	Due From PN Fund	31.88	
452.00	Investment in Securities, Sp R	2,842.50	
Budgetary and Expense Accounts			
522.00	Expenditures	6,570.75	
Liabilities and Reserves			
600.00	Accounts Payable		6,570.75
899.00	Other Restricted Fund Balance		168,545.65
Budgetary and Revenue Accounts			
980.00	Revenues		122.48
Grand Totals		173,238.88	173,238.88

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	4,628.65	
380.00	Accounts Receivable	10,329.09	
410.00	Due From State and Federal	442,381.99	
Budgetary and Expense Accounts			
521.00	Encumbrances	84,516.73	
522.00	Expenditures	45,820.96	
Liabilities and Reserves			
601.BP	Accrued Liabilities		57,982.29
630.00	Due to General Fund		445,178.40
821.00	Reserve for Encumbrances		84,516.73
Grand Totals		587,677.42	587,677.42

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,888.13	
200.01	Community - Capital MMA	50,083.10	
200.95	Chase - Capital MMA	563,556.34	
410.00	Due From State and Federal	300,000.00	
Budgetary and Expense Accounts			
521.00	Encumbrances	278,382.68	
Liabilities and Reserves			
600.99	Accounts Payable		840.28
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		248.03
821.00	Reserve for Encumbrances		278,382.68
917.00	Unassigned Fund Balance	50,421,560.74	
Grand Totals		51,615,470.99	51,615,470.99

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

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 07/31/2016.

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

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,161.27	
452.00	Investment in Securities, Sp R	64,788.17	
Liabilities and Reserves			
630.00	Due to CM Fund		31.88
899.00	Other Restricted Fund Balance		448,917.56
Grand Totals		448,949.44	448,949.44

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

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

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TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017

Cycle 01

Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,651.31	
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		721.40
455.00	Securities and Mortgages	12,637,513.97	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		1,471.37
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		0.83
085.01	After School Program		6,457.71
Grand Totals		12,747,966.42	12,747,966.42

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

* - 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 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,685,467.14	
391.00	Due From Other Funds (Capital	248.03	
Liabilities and Reserves			
884.00	Reserve for Debt		1,685,576.13
Budgetary and Revenue Accounts			
980.00	Revenues		139.04
Grand Totals		1,685,715.17	1,685,715.17

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

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

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LONG TERM DEBT Trial Balance for Fiscal Year 2017
Cycle 01
Post Dates From 07/01/2016 To 07/31/2016

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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	Deferred Inflows Of Resources TRS		2,859,834.00
697.20	Deferred Inflows Of Resources ERS		194,527.00
Grand Totals		9,047,534.80	9,047,534.80

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

The latest accounting cycle closed in this fund is the period ending 07/31/2016.

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

Selection Criteria

Cycle 01 Criteria Name: Last Run Printed by Patricia Smithers
