

BUSINESS AND FINANCE DIVISION

Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: November 7, 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 September 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 September 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 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	40,110.69	
200.01	Community - General MMA	1,724,342.41	
200.95	Chase - General MMA	3,366,902.11	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	5,104,712.33	
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	32,013.50	
391.02	Due From Federal Fund	342,875.21	
391.04	Due From Trust & Agency	2.03	
391.ER	Due From Other for ERS	3,175.90	
410.00	Due From State and Federal	2,345,649.76	
440.00	Due From Other Governments	157,415.80	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	28,798,058.95	
522.00	Expenditures	5,107,106.31	
599.00	Appropriated Fund Balance	2,875,058.85	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		22,708.98
601.00	Accrued Liabilities		41,499.73
632.00	Due to State Teachers'Ret.Sys		1,263,303.95
637.00	Due to Employees' Ret. System		148,907.54
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		28,798,058.95
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		42,805,058.85
980.00	Revenues		12,952,147.68
<b>Grand Totals</b>		<b>90,575,420.82</b>	<b>90,575,420.82</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	39,582.52	
410.00	Due From State and Federal	70,066.00	
445.00	Inv. of Mat. & Supplies	21,173.57	
446.00	Surplus Food Inventory	27,122.40	
446.10	Purchased Food Inventory	22,340.38	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	648,362.76	
522.00	Expenditures	87,096.10	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
630.ER	Due To Other for ERS		3,175.90
631.00	Sales Tax Payable		169.48
821.00	Reserve for Encumbrances		648,362.76
845.00	Reserve for Inventory		70,636.35
914.00	Assigned Appropriated Fund Bal		77,909.06
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		115,490.18
<b>Grand Totals</b>		<b>2,110,743.73</b>	<b>2,110,743.73</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

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

October 25, 2016  
11:00:40 am

**OGDENSBURG CITY SD**  
**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	17,822.99	
200.95	Chase - Scholarship MMA	143,236.04	
391.00	Due From PN Fund	63.75	
452.00	Investment in Securities, Sp R	2,842.50	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	6,570.75	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		166,545.65
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		3,990.38
<b>Grand Totals</b>		<b>170,536.03</b>	<b>170,536.03</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	5,105.51	
380.00	Accounts Receivable	2,757.01	
410.00	Due From State and Federal	383,801.99	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	876,341.76	
522.00	Expenditures	282,343.71	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		342,875.21
821.00	Reserve for Encumbrances		876,341.76
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		331,133.01
<b>Grand Totals</b>		<b>1,550,349.98</b>	<b>1,550,349.98</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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**  
**CAPITAL FUND Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	3,406.64	
200.01	Community - Capital MMA	30,083.93	
200.95	Chase - Capital MMA	563,603.09	
410.00	Due From State and Federal	300,000.00	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	263,338.55	
522.00	Expenditures	17,841.43	
<b>Liabilities and Reserves</b>			
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		295.83
821.00	Reserve for Encumbrances		263,338.55
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,599,634.38</b>	<b>51,599,634.38</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
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	
<b>Grand Totals</b>		<b>132,180,880.76</b>	<b>132,180,880.76</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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**  
**PERMANENT FUND Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,193.14	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		63.75
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>448,981.31</b>	<b>448,981.31</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

\* - 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 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	6,464.45	
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	1.56	
455.00	Securities and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		6.27
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		2.03
085.01	After School Program		6,457.71
<b>Grand Totals</b>		<b>12,745,781.12</b>	<b>12,745,781.12</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

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

October 25, 2016  
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**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,685,648.74	
391.00	Due From Other Funds (Capital	295.83	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		368.44
<b>Grand Totals</b>		<b>1,685,944.57</b>	<b>1,685,944.57</b>

The latest accounting cycle closed in this fund is the period ending 09/30/2016.

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

October 25, 2016  
11:00:40 am

**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2017**  
**Cycle 03**  
**Post Dates From 07/01/2016 To 09/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	9,047,534.80	
<b>Liabilities and Reserves</b>			
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
<b>Grand Totals</b>		<b>9,047,534.80</b>	<b>9,047,534.80</b>