

**BUSINESS AND FINANCE DIVISION**

Report No. B3

**OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669**

=====

**SUBJECT: Trial Balance**

**DATE: November 21, 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 October 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 October 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 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	22,881.30	
200.01	Community - General MMA	2,049,357.10	
200.95	Chase - General MMA	3,888,992.35	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	1,810,535.20	
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	114,372.50	
391.02	Due From Federal Fund	185,451.62	
391.04	Due From Trust & Agency	2.91	
391.05	Due From Capital Fund	10,000.00	
410.00	Due From State and Federal	2,345,649.76	
440.00	Due From Other Governments	172,441.79	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	25,790,030.49	
522.00	Expenditures	8,254,312.16	
599.00	Appropriated Fund Balance	2,875,058.85	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		108,502.54
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		15,143.60
632.00	Due to State Teachers'Ret.Sys		823,476.41
637.00	Due to Employees' Ret. System		172,668.44
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		25,790,030.49
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		13,896,967.80
<b>Grand Totals</b>		<b>88,197,083.00</b>	<b>88,197,083.00</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

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

November 15, 2016  
03:01:16 pm

**OGDENSBURG CITY SD**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017**  
**Cycle 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

Page 2

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	14,674.48	
391.00	Due From Other Funds	15,143.60	
410.00	Due From State and Federal	72,242.00	
445.00	Inv. of Mat. & Supplies	19,589.14	
446.00	Surplus Food Inventory	34,084.38	
446.10	Purchased Food Inventory	19,667.72	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	570,479.86	
522.00	Expenditures	218,923.17	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		7,795.20
631.00	Sales Tax Payable		349.44
821.00	Reserve for Encumbrances		570,479.86
845.00	Reserve for Inventory		73,341.24
914.00	Assigned Appropriated Fund Bal		75,204.17
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		237,834.44
<b>Grand Totals</b>		<b>2,159,804.35</b>	<b>2,159,804.35</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

\* - 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 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	17,867.30	
200.95	Chase - Scholarship MMA	143,242.08	
391.00	Due From PN Fund	79.95	
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		4,056.93
<b>Grand Totals</b>		<b>170,602.58</b>	<b>170,602.58</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

\* - 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 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	4,946.66	
380.00	Accounts Receivable	2,757.01	
410.00	Due From State and Federal	263,443.99	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	802,498.44	
522.00	Expenditures	399,404.97	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		185,451.62
821.00	Reserve for Encumbrances		802,498.44
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		485,101.01
<b>Grand Totals</b>		<b>1,473,051.07</b>	<b>1,473,051.07</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

\* - 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 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	2,140.98	
200.01	Community - Capital MMA	27,084.18	
200.95	Chase - Capital MMA	563,626.85	
410.00	Due From State and Federal	300,000.00	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	258,640.00	
522.00	Expenditures	33,657.11	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,750.00
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
630.00	Due To General Fund		10,000.00
630.05	Due To Debt Service Fund		319.86
821.00	Reserve for Encumbrances		258,640.00
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,606,709.86</b>	<b>51,606,709.86</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

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

November 15, 2016  
03:01:16 pm

**OGDENSBURG CITY SD**  
**FIXED ASSETS Trial Balance for Fiscal Year 2017**  
**Cycle 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

Page 6

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	Deferred Outflow of Resources TRS	26,267.00	
496.20	Deferred Outflow of Resources ERS	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 10/31/2016.

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

November 15, 2016  
03:01:16 pm

**OGDENSBURG CITY SD**  
**PERMANENT FUND Trial Balance for Fiscal Year 2017**  
**Cycle 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

Page 7

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,209.34	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		79.95
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>448,997.51</b>	<b>448,997.51</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

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



November 15, 2016  
03:01:16 pm

**OGDENSBURG CITY SD**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017**  
**Cycle 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

Page 8

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	6,809.54	
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	1.98	
455.00	Securities and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		350.90
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		2.91
085.01	After School Program		6,457.71
<b>Grand Totals</b>		<b>12,746,126.63</b>	<b>12,746,126.63</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

\* - 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 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,685,734.44	
391.00	Due From Other Funds (Capital	319.86	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		478.17
<b>Grand Totals</b>		<b>1,686,054.30</b>	<b>1,686,054.30</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2016.

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

November 15, 2016  
03:01:16 pm

**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2017**  
**Cycle 04**  
**Post Dates From 07/01/2016 To 10/31/2016**

Page 10

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>