

**BUSINESS AND FINANCE DIVISION**

Report No. B3

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

=====

**SUBJECT:** Trial Balance

**DATE:** December 19, 2016

**REASON FOR BOARD CONSIDERATION:**

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

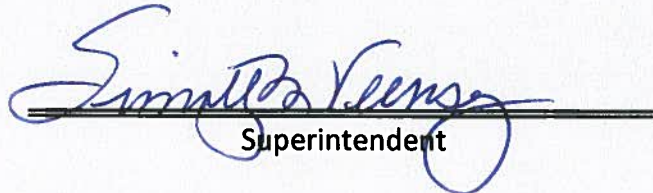
**FACTS AND ANALYSIS:**

The Trial Balances have been prepared by the Cooperative Business Office for the month of November 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 November 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 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	45,988.72	
200.01	Community - General MMA	464,364.68	
200.95	Chase - General MMA	5,651,824.17	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	1,718,872.76	
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	102,352.40	
391.02	Due From Federal Fund	183,340.91	
391.04	Due From Trust & Agency	28,058.59	
391.05	Due From Capital Fund	10,000.00	
391.ER	Due From Other for ERS	3,012.65	
410.00	Due From State and Federal	1,946,624.64	
440.00	Due From Other Governments	232,557.17	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	22,920,043.75	
522.00	Expenditures	11,128,253.89	
599.00	Appropriated Fund Balance	2,875,058.85	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,382,797.14
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		22,463.20
630.PR	Due To Payroll		539.26
632.00	Due to State Teachers'Ret.Sys		387,019.65
637.00	Due to Employees' Ret. System	170,664.69	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		22,920,043.75
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		15,853,959.94
<b>Grand Totals</b>		<b>87,957,116.66</b>	<b>87,957,116.66</b>

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



**OGDENSBURG CITY SD**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	39,374.20	
380.00	Accounts Receivable	2,780.77	
391.00	Due From Other Funds	22,463.20	
410.00	Due From State and Federal	57,713.00	
445.00	Inv. of Mat. & Supplies	16,471.93	
446.00	Surplus Food Inventory	33,403.23	
446.10	Purchased Food Inventory	25,242.98	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	524,110.76	
522.00	Expenditures	302,555.63	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		15,940.32
630.ER	Due To Other for ERS		3,012.65
631.00	Sales Tax Payable		514.49
821.00	Reserve for Encumbrances		524,110.76
845.00	Reserve for Inventory		75,118.14
914.00	Assigned Appropriated Fund Bal		73,427.27
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		331,992.07
<b>Grand Totals</b>		<b>2,219,115.70</b>	<b>2,219,115.70</b>

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**  
**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	17,903.54	
200.95	Chase - Scholarship MMA	143,247.92	
391.00	Due From PN Fund	95.63	
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		4,114.69
<b>Grand Totals</b>		<b>170,660.34</b>	<b>170,660.34</b>

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



**OGDENSBURG CITY SD**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,103.43	
380.00	Accounts Receivable	2,757.01	
410.00	Due From State and Federal	155,230.99	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,706,191.01	
521.00	Encumbrances	728,005.12	
522.00	Expenditures	517,076.49	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		650.00
630.00	Due to General Fund		183,340.91
821.00	Reserve for Encumbrances		728,005.12
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,706,191.01
980.00	Revenues		492,177.01
<b>Grand Totals</b>		<b>3,110,364.05</b>	<b>3,110,364.05</b>

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

**OGDENSBURG CITY SD**  
**CAPITAL FUND Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	390.99	
200.01	Community - Capital MMA	27,084.40	
200.95	Chase - Capital MMA	563,649.85	
410.00	Due From State and Federal	300,000.00	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	252,100.51	
522.00	Expenditures	33,657.11	
<b>Liabilities and Reserves</b>			
626.24	BAN Due 06/21/17		4,805,000.00
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		343.09
821.00	Reserve for Encumbrances		252,100.51
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,598,443.60</b>	<b>51,598,443.60</b>

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

**OGDENSBURG CITY SD**  
**FIXED ASSETS Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

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 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**  
**PERMANENT FUND Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,225.02	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		95.63
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>449,013.19</b>	<b>449,013.19</b>

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



**OGDENSBURG CITY SD**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	34,793.41	
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	0.32	
391.PR	Due from Other for Payroll	539.26	
455.00	Securities and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		732.27
018.00	State Retirement		5.55
021.00	New York State Income Tax		0.85
026.00	Social Security Tax		78.02
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		3.68
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		2,357.04
630.02	Due GF HI Prem - OEA		16,011.48
630.03	Due GF HI Prem - CSEA		9,686.39
<b>Grand Totals</b>		<b>12,774,648.10</b>	<b>12,774,648.10</b>

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

**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,685,817.38	
391.00	Due From Other Funds (Capital)	343.09	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		584.34
<b>Grand Totals</b>		<b>1,686,160.47</b>	<b>1,686,160.47</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2016.

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**OGDENSBURG CITY SD**  
LONG TERM DEBT Trial Balance for Fiscal Year 2017  
Cycle 05  
Post Dates From 07/01/2016 To 11/30/2016

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

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**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2017**  
**Cycle 05**  
**Post Dates From 07/01/2016 To 11/30/2016**

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The latest accounting cycle closed in this fund is the period ending 11/30/2016.

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Selection Criteria
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Cycle 05 Criteria Name: Last Run Printed by Patricia Smithers
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