

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: February 27, 2017

REASON FOR BOARD CONSIDERATION:

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

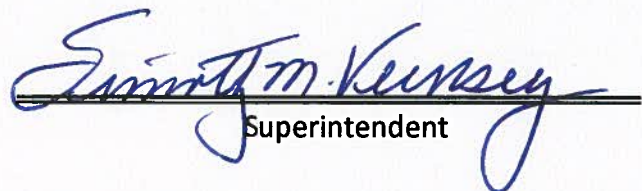
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of January 2017 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 January 31, 2017, hereby accepts the report as presented this 27<sup>th</sup> day of February, 2017.

APPROVED FOR PRESENTATION TO THE BOARD:

  
Superintendent

TMV/pks

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	10,258.73	
200.01	Community - General MMA	277,376.76	
200.95	Chase - General MMA	4,924,162.36	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	694,975.90	
260.13	Taxes Receivable 2013-2014	10,079.68	
260.14	Taxes Receivable 2014-2015	134,530.23	
260.15	Taxes Receivable 2015-2016	133,372.53	
380.00	Accounts Receivable	83,652.14	
391.02	Due From Federal Fund	457,016.01	
391.04	Due From Trust & Agency	28,142.72	
391.05	Due From Capital Fund	55,000.00	
391.ER	Due From Other for ERS	2,617.30	
440.00	Due From Other Governments	201,327.27	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	17,047,324.04	
522.00	Expenditures	17,618,978.02	
599.00	Appropriated Fund Balance	2,916,547.35	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		50,728.13
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		29,953.78
632.00	Due to State Teachers'Ret.Sys		681,651.76
637.00	Due to Employees' Rel. System	109,360.55	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		17,047,324.04
864.13	Reserve for Tax Certiorari2013		122,573.23
864.14	Reserve for Tax Certiorari2014		108,042.65
864.15	Reserve for Tax Certiorari2015		117,780.98
864.16	Reserve for Tax Certiorari2016		120,196.03
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		2,241,488.50
917.00	Unassigned Fund Balance		1,546,935.34
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		42,846,547.35
980.00	Revenues		19,417,820.44
<b>Grand Totals</b>		<b>84,659,260.37</b>	<b>84,659,260.37</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	26,989.22	
380.00	Accounts Receivable	2,866.63	
391.00	Due From Other Funds	29,953.78	
410.00	Due From State and Federal	62,730.00	
445.00	Inv. of Mat. & Supplies	13,586.17	
446.00	Surplus Food Inventory	27,038.42	
446.10	Purchased Food Inventory	26,397.56	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	409,399.29	
522.00	Expenditures	500,225.73	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		11,272.58
630.ER	Due To Other for ERS		2,617.30
631.00	Sales Tax Payable		339.08
821.00	Reserve for Encumbrances		409,399.29
845.00	Reserve for Inventory		67,022.15
914.00	Assigned Appropriated Fund Bal		81,523.26
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		527,013.14
<b>Grand Totals</b>		<b>2,294,186.80</b>	<b>2,294,186.80</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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**  
**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017**  
**Cycle 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	19,390.26	
200.95	Chase - Scholarship MMA	143,260.00	
391.00	Due From PN Fund	128.03	
452.00	Investment in Securities, Sp R	2,842.50	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	14,070.75	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		166,545.65
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		13,145.89
<b>Grand Totals</b>		<b>179,691.54</b>	<b>179,691.54</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07  
Post Dates From 07/01/2016 To 01/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,073.48	
380.00	Accounts Receivable	779.16	
410.00	Due From State and Federal	155,230.99	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,749,964.05	
521.00	Encumbrances	668,830.82	
522.00	Expenditures	800,800.11	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		457,016.01
821.00	Reserve for Encumbrances		668,830.82
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,749,964.05
980.00	Revenues		500,867.73
<b>Grand Totals</b>		<b>3,376,678.61</b>	<b>3,376,678.61</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,233.18	
200.01	Community - Capital MMA	7,084.70	
200.95	Chase - Capital MMA	448,692.22	
410.00	Due From State and Federal	300,000.00	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	407,017.72	
522.00	Expenditures	229,353.76	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		16,538.62
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		55,000.00
630.05	Due To Debt Service Fund		385.98
821.00	Reserve for Encumbrances		407,017.72
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,814,942.32</b>	<b>51,814,942.32</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

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 reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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

February 17, 2017  
08:06:43 am

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

Page 7

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,257.42	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		128.03
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>449,045.59</b>	<b>449,045.59</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	35,834.79	
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	1,159.11	
455.00	Securitles and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		2,552.39
021.00	New York State Income Tax	20.94	
022.00	Federal Income Tax	15.58	
026.00	Social Security Tax	122.40	
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		3.44
085.01	Alter School Program		6,457.71
630.01	Due GF HI Prem - Admin		2,357.04
630.02	Due GF HI Prem - OEA		16,102.98
630.03	Due GF HI Prem - CSEA		9,679.26
<b>Grand Totals</b>		<b>12,776,467.93</b>	<b>12,776,467.93</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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 07**  
**Post Dates From 07/01/2016 To 01/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,685,991.99	
391.00	Due From Other Funds (Capital	385.98	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		801.84
<b>Grand Totals</b>		<b>1,686,377.97</b>	<b>1,686,377.97</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
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

February 17, 2017  
08:06:43 am

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

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>