

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: January 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 December 2015 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 December 31, 2015, hereby accepts the report as presented this 19th day of January, 2016.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/jrs

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	473.27	
200.01	Community - General MMA	95,297.57	
200.95	Chase - General MMA	4,241,120.83	
230.00	Cash, Special Reserves SMEC	24,538.80	
250.00	Taxes Receivable, Current	1,625,292.72	
260.13	Taxes Receivable 2013-2014	260,374.44	
260.14	Taxes Receivable 2014-2015	415,616.75	
380.00	Accounts Receivable	726.00	
391.02	Due From Federal Fund	446,899.80	
391.04	Due From Trust & Agency	1.19	
410.00	Due From State and Federal	1,443,862.83	
440.00	Due From Other Governments	128,564.17	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	39,500,000.00	
521.00	Encumbrances	19,071,387.55	
522.00	Expenditures	14,734,381.77	
599.00	Appropriated Fund Balance	2,431,602.79	
Liabilities and Reserves			
600.00	Accounts Payable		71,245.18
632.00	Due to State Teachers'Ret.Sys		633,464.71
637.00	Due to Employees' Ret. System	114,961.76	
651.00	Accrued Interest Payable		38,579.72
815.00	Unemployment Insurance Reserve		83,672.21
821.00	Reserve for Encumbrances		19,071,387.55
864.12	Reserve for Tax Certiorari2012		30,918.00
864.13	Reserve for Tax Certiorari2013		172,650.00
864.14	Reserve for Tax Certiorari2014		241,218.00
864.15	Reserve for Tax Certiorari2015		170,000.00
867.00	Rsrv Empl Benefits/Accr Liab		137,700.61
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		1,409,950.17
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		41,931,602.79
980.00	Revenues		18,318,174.50
Grand Totals		84,535,102.24	84,535,102.24

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	80,062.99	
210.00	Petty Cash	200.00	
410.00	Due From State and Federal	58,385.00	
445.00	Inv. of Mat. & Supplies	16,415.56	
446.00	Surplus Food Inventory	26,860.24	
446.10	Purchased Food Inventory	20,938.60	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,082,768.19	
521.00	Encumbrances	459,325.71	
522.00	Expenditures	379,150.47	
599.00	Appropriated Fund Balance	112,231.81	
Liabilities and Reserves			
631.00	Sales Tax Payable		1,838.34
821.00	Reserve for Encumbrances		459,325.71
845.00	Reserve for Inventory		64,214.40
914.00	Assigned Appropriated Fund Bal		90,191.11
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		425,769.01
Grand Totals		2,236,338.57	2,236,338.57

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OGDENSBURG CITY SD
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	22,343.68	
200.95	Chase - Scholarship MMA	143,025.46	
391.00	Due From PN Fund	85.86	
452.00	Investment in Securities, Sp R	2,552.09	
Budgetary and Expense Accounts			
522.00	Expenditures	12,929.25	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		169,306.94
Budgetary and Revenue Accounts			
980.00	Revenues		11,629.40
Grand Totals		180,936.34	180,936.34

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	40.67	
380.00	Accounts Receivable	11,169.74	
410.00	Due From State and Federal	274,172.83	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,786,401.74	
521.00	Encumbrances	585,901.66	
522.00	Expenditures	768,923.01	
Liabilities and Reserves			
600.00	Accounts Payable		115.71
630.00	Due to General Fund		446,899.80
821.00	Reserve for Encumbrances		585,901.66
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,786,401.74
980.00	Revenues		607,290.74
Grand Totals		3,426,609.65	3,426,609.65

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	982.80	
200.01	Community - Capital MMA	655,373.53	
200.95	Chase - Capital MMA	1,364,240.87	
Budgetary and Expense Accounts			
510.00	Estimated Revenue	4,980,469.62	
521.00	Encumbrances	765,915.66	
522.00	Expenditures	3,574,422.02	
Liabilities and Reserves			
605.00	Retained Percent., Contr. Payabl		613,641.03
626.14	BAN Due 06/22/16		1,375,000.00
626.23	BAN Due 06/22/16		5,815,000.00
626.32	BAN Due 06/22/16		9,220,000.00
626.42	BAN Due 06/22/16		6,330,000.00
626.52	BAN Due 06/22/16		9,830,000.00
626.61	BAN Due 06/22/16		10,000,000.00
626.71	BAN Due 06/22/16		9,000,000.00
626.80	BAN Due 06/22/16		3,166,400.00
630.05	Due To Debt Service Fund		908.57
821.00	Reserve for Encumbrances		765,915.66
917.00	Unassigned Fund Balance	49,755,930.38	
Budgetary and Revenue Accounts			
960.00	Appropriations		4,980,469.62
Grand Totals		61,097,334.88	61,097,334.88

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OGDENSBURG CITY SD**FIXED ASSETS Trial Balance for Fiscal Year 2016****Cycle 06****Post Dates From 07/01/2015 To 12/31/2015**

G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,608,200.00	
102.00	Buildings	86,703,097.29	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	1,901,773.00	
105.00	Construction Work in Prog.(Opt	26,421,589.11	
108.10	Net Pension Asset	8,998,394.00	
112.00	Accumulated Depr-Bldgs		31,626,237.00
113.00	Accumulated Depr-Improvements		480,725.00
114.00	Accumulated Depr-Equipment		1,746,427.00
152.00	Current Appropriations		9,060,771.00
158.00	Investment in Fixed Assets		84,528,202.40
496.20	DeferredOutflowsofResourcesERS	62,377.00	
Grand Totals		127,442,362.40	127,442,362.40

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,215.25	
452.00	Investment in Securities, Sp R	65,290.73	
Liabilities and Reserves			
630.00	Due to CM Fund		85.86
899.00	Other Restricted Fund Balance		449,420.12
Grand Totals		449,505.98	449,505.98

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2016

Cycle 06

Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,969.07	
200.01	Extra Curricular - Checking	56,373.39	
200.02	Extra Curricular - Saving	5,004.90	
200.03	Extra Curricular - CD	28,765.04	
200.PR	Cash Payroll	3.61	
455.00	Securities and Mortgages	16,759,057.15	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		2,508.26
018.00	State Retirement		5.52
030.00	Guaranty and Bid Deposits		16,759,057.15
038.00	Student Deposits		90,143.33
085.00	Due to General Fund		1.19
085.01	After School Program		6,457.71
Grand Totals		16,858,173.16	16,858,173.16

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,356,920.74	
391.00	Due From Other Funds (Capital	908.57	
Liabilities and Reserves			
884.00	Reserve for Debt		1,357,026.53
Budgetary and Revenue Accounts			
980.00	Revenues		802.78
Grand Totals		1,357,829.31	1,357,829.31

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2016
Cycle 06
Post Dates From 07/01/2015 To 12/31/2015

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	12,589,215.90	
Liabilities and Reserves			
628.02	2005 - Bonds Payable		1,125,000.00
628.03	2006 - Bonds Payable		365,000.00
628.04	2008 - Bonds Payable		4,090,000.00
637.00	Due to Employees' Ret. System		143,478.90
638.20	Net Pension Liability ERS		303,248.00
687.00	Compensated Absences		113,905.00
697.10	DeferredInflowsOfResourcesTRS		6,180,710.00
697.20	DeferredInflowsOfResourcesERS		267,874.00
Grand Totals		12,589,215.90	12,589,215.90