

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: March 20, 2017

REASON FOR BOARD CONSIDERATION:

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

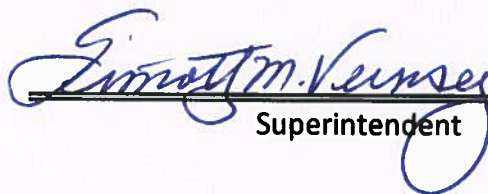
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of February 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 February 28, 2017, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/jrs

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	25,201.09	
200.01	Community - General MMA	1,097,379.11	
200.95	Chase - General MMA	5,239,945.21	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	653,402.89	
260.13	Taxes Receivable 2013-2014	10,079.66	
260.14	Taxes Receivable 2014-2015	134,530.23	
260.15	Taxes Receivable 2015-2016	133,372.53	
380.00	Accounts Receivable	85,380.62	
391.02	Due From Federal Fund	348,534.35	
391.04	Due From Trust & Agency	4.62	
391.05	Due From Capital Fund	55,000.00	
391.ER	Due From Other for ERS	5,301.82	
440.00	Due From Other Governments	84,061.95	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	14,245,137.71	
522.00	Expenditures	20,549,292.15	
599.00	Appropriated Fund Balance	2,916,547.35	
Liabilities and Reserves			
600.00	Accounts Payable		65,872.27
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		51,761.38
630.PR	Due To Payroll		861.20
632.00	Due to State Teachers'Ret.Sys		801,038.95
637.00	Due to Employees' Ret. System	85,062.58	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		14,245,137.71
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		42,846,547.35
980.00	Revenues		23,026,318.94
Grand Totals		85,622,772.67	85,622,772.67

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 08
Post Dates From 07/01/2016 To 02/28/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	18,343.42	
380.00	Accounts Receivable	2,815.83	
391.00	Due From Other Funds	51,761.38	
410.00	Due From State and Federal	54,472.00	
445.00	Inv. of Mat. & Supplies	12,342.72	
446.00	Surplus Food Inventory	27,904.90	
446.10	Purchased Food Inventory	26,801.71	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	361,913.79	
522.00	Expenditures	588,636.39	
599.00	Appropriated Fund Balance	94,098.23	
Liabilities and Reserves			
600.00	Accounts Payable		3,774.39
630.ER	Due To Other for ERS		5,301.82
631.00	Sales Tax Payable		481.38
821.00	Reserve for Encumbrances		361,913.79
845.00	Reserve for Inventory		67,049.33
914.00	Assigned Appropriated Fund Bal		81,496.08
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		624,975.35
Grand Totals		2,339,992.14	2,339,992.14

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OGDENSBURG CITY SD
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	19,828.54	
200.95	Chase - Scholarship MMA	143,265.46	
391.00	Due From PN Fund	142.66	
452.00	Investment In Securities, Sp R	2,842.50	
Budgetary and Expense Accounts			
522.00	Expenditures	14,070.75	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		166,545.65
Budgetary and Revenue Accounts			
980.00	Revenues		13,602.26
Grand Totals		180,147.91	180,147.91

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,830.54	
410.00	Due From State and Federal	155,230.99	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,868,681.93	
521.00	Encumbrances	480,862.10	
522.00	Expenditures	1,036,297.03	
Liabilities and Reserves			
630.00	Due to General Fund		348,534.35
821.00	Reserve for Encumbrances		480,862.10
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,868,681.93
980.00	Revenues		846,824.21
Grand Totals		3,544,902.59	3,544,902.59

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	12,008.07	
200.01	Community - Capital MMA	77,084.78	
200.95	Chase - Capital MMA	348,706.18	
410.00	Due From State and Federal	300,000.00	
Budgetary and Expense Accounts			
521.00	Encumbrances	404,683.92	
522.00	Expenditures	307,223.21	
Liabilities and Reserves			
600.00	Accounts Payable		75,182.45
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		400.53
821.00	Reserve for Encumbrances		404,683.92
917.00	Unassigned Fund Balance	50,421,560.74	
Grand Totals		51,871,266.90	51,871,266.90

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,272.05	
452.00	Investment in Securities, Sp R	64,788.17	
Liabilities and Reserves			
630.00	Due to CM Fund		142.66
899.00	Other Restricted Fund Balance		448,917.56
Grand Totals		449,060.22	449,060.22

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,121.88	
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	457.31	
391.PR	Due from Other for Payroll	861.20	
455.00	Securities and Mortgages	12,637,513.97	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		2,978.06
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		4.62
085.01	After School Program		6,457.71
Grand Totals		12,748,755.50	12,748,755.50

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,686,082.16	
391.00	Due From Other Funds (Capital	400.53	
Liabilities and Reserves			
884.00	Reserve for Debt		1,685,576.13
Budgetary and Revenue Accounts			
980.00	Revenues		906.56
Grand Totals		1,686,482.69	1,686,482.69

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2017
Cycle 08
Post Dates From 07/01/2016 To 02/28/2017

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