

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: April 25, 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 March 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 March 31, 2017, 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 09**  
**Post Dates From 07/01/2016 To 03/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	20,760.31	
200.01	Community - General MMA	588,381.83	
200.95	Chase - General MMA	11,531,384.92	
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	56,600.00	
391.02	Due From Federal Fund	397,476.00	
391.04	Due From Trust & Agency	5.39	
391.ER	Due From Other for ERS	8,022.20	
440.00	Due From Other Governments	85,641.86	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	10,994,302.29	
522.00	Expenditures	23,711,771.76	
599.00	Appropriated Fund Balance	2,916,547.35	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		67,340.65
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		53,310.98
630.PR	Due To Payroll		861.20
632.00	Due to State Teachers' Ret. Sys		918,308.80
637.00	Due to Employees' Ret. System	60,548.26	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		10,994,302.29
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		31,791,460.14
<b>Grand Totals</b>		<b>91,257,366.28</b>	<b>91,257,366.28</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 09

Post Dates From 07/01/2016 To 03/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	18,778.28	
380.00	Accounts Receivable	1,339.32	
391.00	Due From Other Funds	53,310.98	
410.00	Due From State and Federal	75,120.00	
445.00	Inv. of Mat. & Supplies	14,241.11	
446.00	Surplus Food Inventory	29,925.62	
446.10	Purchased Food Inventory	25,227.22	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	301,486.59	
522.00	Expenditures	686,942.34	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
630.ER	Due To Other for ERS		8,022.20
631.00	Sales Tax Payable		212.78
821.00	Reserve for Encumbrances		301,486.59
845.00	Reserve for Inventory		69,393.95
914.00	Assigned Appropriated Fund Bal		79,151.46
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		748,104.48
<b>Grand Totals</b>		<b>2,401,371.46</b>	<b>2,401,371.46</b>

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# OGDENSBURG CITY SD

## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2017

Cycle 09

Post Dates From 07/01/2016 To 03/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	34,861.07	
200.95	Chase - Scholarship MMA	143,271.50	
391.00	Due From PN Fund	158.86	
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		28,659.03
<b>Grand Totals</b>		<b>195,204.68</b>	<b>195,204.68</b>

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# OGDENSBURG CITY SD

## SPECIAL AID FUND Trial Balance for Fiscal Year 2017

Cycle 09

Post Dates From 07/01/2016 To 03/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	2,261.86	
410.00	Due From State and Federal	155,230.99	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,873,523.37	
521.00	Encumbrances	406,243.38	
522.00	Expenditures	1,161,335.39	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		397,476.00
821.00	Reserve for Encumbrances		406,243.38
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,873,523.37
980.00	Revenues		921,352.24
<b>Grand Totals</b>		<b>3,598,594.99</b>	<b>3,598,594.99</b>

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**OGDENSBURG CITY SD**  
**CAPITAL FUND Trial Balance for Fiscal Year 2017**  
**Cycle 09**  
**Post Dates From 07/01/2016 To 03/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	4,201.31	
200.01	Community - Capital MMA	252,085.05	
200.95	Chase - Capital MMA	348,720.88	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	253,516.46	
522.00	Expenditures	499,485.55	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		189,637.96
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
630.05	Due To Debt Service Fund		415.57
821.00	Reserve for Encumbrances		253,516.46
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,779,569.99</b>	<b>51,779,569.99</b>

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**OGDENSBURG CITY SD**  
**FIXED ASSETS Trial Balance for Fiscal Year 2017**  
**Cycle 09**  
**Post Dates From 07/01/2016 To 03/31/2017**

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>

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# OGDENSBURG CITY SD

## PERMANENT FUND Trial Balance for Fiscal Year 2017

Cycle 09

Post Dates From 07/01/2016 To 03/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,288.25	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		158.86
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>449,076.42</b>	<b>449,076.42</b>

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# OGDENSBURG CITY SD

## TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017

Cycle 09

Post Dates From 07/01/2016 To 03/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	8,490.64	
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	457.67	
391.PR	Due from Other for Payroll	861.20	
455.00	Securities and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		3,346.40
020.06	Prudential Insurance		0.01
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		5.39
085.01	After School Program		6,457.71
<b>Grand Totals</b>		<b>12,749,124.62</b>	<b>12,749,124.62</b>

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**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2017**  
**Cycle 09**  
**Post Dates From 07/01/2016 To 03/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,686,224.85	
391.00	Due From Other Funds (Capital	415.57	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,064.29
<b>Grand Totals</b>		<b>1,686,640.42</b>	<b>1,686,640.42</b>

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**OGDENSBURG CITY SD**

**LONG TERM DEBT Trial Balance for Fiscal Year 2017**

**Cycle 09**

**Post Dates From 07/01/2016 To 03/31/2017**

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>