

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: May 17, 2017

REASON FOR BOARD CONSIDERATION:

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

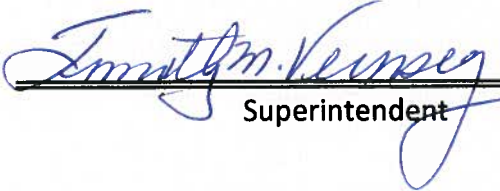
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of April 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 April 30, 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 10
Post Dates From 07/01/2016 To 04/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,142.62	
200.01	Community - General MMA	991,386.99	
200.95	Chase - General MMA	9,491,242.10	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	549,478.79	
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	161,818.26	
391.02	Due From Federal Fund	508,706.23	
391.04	Due From Trust & Agency	7.38	
391.ER	Due From Other for ERS	11,175.70	
440.00	Due From Other Governments	180,134.16	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	8,088,028.51	
522.00	Expenditures	26,752,649.74	
599.00	Appropriated Fund Balance	2,934,848.75	
Liabilities and Reserves			
600.00	Accounts Payable		343,193.14
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		71,508.58
630.PR	Due To Payroll		861.20
632.00	Due to State Teachers' Ret. Sys		1,035,568.58
637.00	Due to Employees' Ret. System	36,060.55	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		8,088,028.51
864.13	Reserve for Tax Certiorari 2013		90,583.15
864.14	Reserve for Tax Certiorari 2014		74,432.16
864.15	Reserve for Tax Certiorari 2015		84,422.39
864.16	Reserve for Tax Certiorari 2016		86,139.24
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		2,259,789.90
917.00	Unassigned Fund Balance		1,661,649.89
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod. Budg.		42,864,848.75
980.00	Revenues		32,968,957.37
Grand Totals		89,958,201.00	89,958,201.00

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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 10
Post Dates From 07/01/2016 To 04/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	26,000.25	
380.00	Accounts Receivable	2,194.89	
391.00	Due From Other Funds	71,508.58	
410.00	Due From State and Federal	51,267.00	
445.00	Inv. of Mat. & Supplies	11,943.78	
446.00	Surplus Food Inventory	32,525.47	
446.10	Purchased Food Inventory	23,681.33	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	244,306.76	
522.00	Expenditures	786,253.93	
599.00	Appropriated Fund Balance	94,098.23	
Liabilities and Reserves			
600.00	Accounts Payable		9,918.26
630.ER	Due To Other for ERS		11,175.70
631.00	Sales Tax Payable		341.37
821.00	Reserve for Encumbrances		244,306.76
845.00	Reserve for Inventory		68,150.58
914.00	Assigned Appropriated Fund Bal		80,394.83
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		835,394.49
Grand Totals		2,444,681.99	2,444,681.99

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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 10
Post Dates From 07/01/2016 To 04/30/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	37,056.48	
200.95	Chase - Scholarship MMA	143,277.35	
391.00	Due From PN Fund	174.54	
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		30,875.97
Grand Totals		197,421.62	197,421.62

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,837.12	
380.00	Accounts Receivable	3,895.84	
410.00	Due From State and Federal	155,230.99	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,877,419.21	
521.00	Encumbrances	333,442.65	
522.00	Expenditures	1,272,990.36	
Liabilities and Reserves			
630.00	Due to General Fund		508,706.23
821.00	Reserve for Encumbrances		333,442.65
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,877,419.21
980.00	Revenues		925,248.08
Grand Totals		3,644,816.17	3,644,816.17

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	14,563.80	
200.01	Community - Capital MMA	52,085.76	
200.95	Chase - Capital MMA	348,735.11	
Budgetary and Expense Accounts			
521.00	Encumbrances	253,516.46	
522.00	Expenditures	499,485.55	
Liabilities and Reserves			
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		430.96
821.00	Reserve for Encumbrances		253,516.46
917.00	Unassigned Fund Balance	50,421,560.74	
Grand Totals		51,589,947.42	51,589,947.42

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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
FIXED ASSETS Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

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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	132,160,880.76

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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 10
Post Dates From 07/01/2016 To 04/30/2017

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,303.93	
452.00	Investment in Securities, Sp R	64,788.17	
Liabilities and Reserves			
630.00	Due to CM Fund		174.54
899.00	Other Restricted Fund Balance		448,917.56
Grand Totals		449,092.10	449,092.10

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

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G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,294.50	
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	458.78	
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		3,703.37
018.02	State Retirement Loans		446.00
020.05	Northwestern Mutual Insurance		0.01
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		7.38
085.01	After School Program		6,457.71
Grand Totals		12,749,929.59	12,749,929.59

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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
DEBT SERVICE Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

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G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,686,362.95	
391.00	Due From Other Funds (Capital	430.96	
Liabilities and Reserves			
884.00	Reserve for Debt		1,685,576.13
Budgetary and Revenue Accounts			
980.00	Revenues		1,217.78
Grand Totals		1,686,793.91	1,686,793.91

The latest accounting cycle closed in this fund is the period ending 04/30/2017.

* - 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
LONG TERM DEBT Trial Balance for Fiscal Year 2017
Cycle 10
Post Dates From 07/01/2016 To 04/30/2017

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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