

BUSINESS AND FINANCE DIVISION  
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: June 19, 2017

REASON FOR BOARD CONSIDERATION:

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

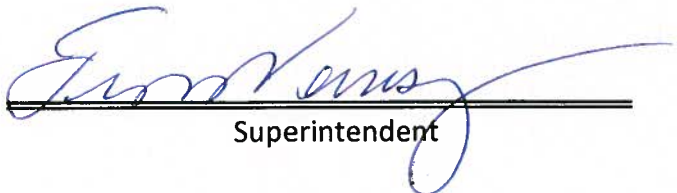
FACTS AND ANALYSIS:

The Trial Balances have been prepared by the Cooperative Business Office for the month of May 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 May 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	206,238.37	
200.01	Community - General MMA	91,389.44	
200.95	Chase - General MMA	9,237,914.11	
230.00	Cash, Special Reserves	24,538.80	
250.00	Taxes Receivable, Current	500,123.95	
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	152,001.14	
391.02	Due From Federal Fund	595,549.19	
391.04	Due From Trust & Agency	28,054.58	
391.ER	Due From Other for ERS	14,198.95	
440.00	Due From Other Governments	91,219.46	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	39,930,000.00	
521.00	Encumbrances	5,615,019.52	
522.00	Expenditures	30,326,986.38	
599.00	Appropriated Fund Balance	2,934,848.75	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		40,382.21
601.00	Accrued Liabilities		41,499.73
630.01	Due To Cafeteria Fund		72,853.18
632.00	Due to State Teachers' Ret. Sys		1,159,966.85
637.00	Due to Employees' Ret. System	3,675.09	
651.00	Accrued Interest Payable		40,689.62
815.00	Unemployment Insurance Reserve		83,716.50
821.00	Reserve for Encumbrances		5,615,019.52
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod. Budg.		42,864,848.75
980.00	Revenues		35,691,434.77
<b>Grand Totals</b>		<b>90,029,740.15</b>	<b>90,029,740.15</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2017**  
**Cycle 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	34,833.63	
380.00	Accounts Receivable	2,790.57	
391.00	Due From Other Funds	72,853.18	
410.00	Due From State and Federal	81,199.00	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,100,901.77	
521.00	Encumbrances	186,307.04	
522.00	Expenditures	877,640.15	
599.00	Appropriated Fund Balance	94,098.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		8,999.29
630.ER	Due To Other for ERS		14,198.95
631.00	Sales Tax Payable		542.70
821.00	Reserve for Encumbrances		186,307.04
845.00	Reserve for Inventory		68,150.58
914.00	Assigned Appropriated Fund Bal		80,394.83
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		965,180.76
<b>Grand Totals</b>		<b>2,518,774.15</b>	<b>2,518,774.15</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	39,667.92	
200.95	Chase - Scholarship MMA	143,283.39	
391.00	Due From PN Fund	190.74	
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		33,509.65
<b>Grand Totals</b>		<b>200,055.30</b>	<b>200,055.30</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2017**  
**Cycle 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	5,099.74	
410.00	Due From State and Federal	155,230.99	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,877,419.21	
521.00	Encumbrances	258,225.70	
522.00	Expenditures	1,397,364.65	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		6,090.59
630.00	Due to General Fund		595,549.19
821.00	Reserve for Encumbrances		258,225.70
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,877,419.21
980.00	Revenues		956,055.60
<b>Grand Totals</b>		<b>3,693,340.29</b>	<b>3,693,340.29</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	14,563.93	
200.01	Community - Capital MMA	52,086.20	
200.95	Chase - Capital MMA	348,749.81	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	256,406.46	
522.00	Expenditures	499,877.22	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		391.67
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		446.23
821.00	Reserve for Encumbrances		256,406.46
917.00	Unassigned Fund Balance	50,421,560.74	
<b>Grand Totals</b>		<b>51,593,244.36</b>	<b>51,593,244.36</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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 latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,320.13	
452.00	Investment in Securities, Sp R	64,788.17	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		190.74
899.00	Other Restricted Fund Balance		448,917.56
<b>Grand Totals</b>		<b>449,108.30</b>	<b>449,108.30</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11 Post Dates From 07/01/2016 To 05/31/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	38,083.65	
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	459.22	
455.00	Securities and Mortgages	12,637,513.97	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		4,029.56
020.05	Northwestern Mutual Insurance		0.01
020.06	Prudential Insurance		0.01
027.01	NYS Teachers Retirement Loans		1.00
030.00	Guaranty and Bid Deposits		12,637,513.97
038.00	Student Deposits		101,801.14
085.00	Due to General Fund		8.43
085.01	After School Program		6,457.71
630.01	Due GF HI Prem - Admin		2,357.04
630.02	Due GF HI Prem - OEA		16,123.19
630.03	Due GF HI Prem - CSEA		9,565.92
<b>Grand Totals</b>		<b>12,777,857.98</b>	<b>12,777,857.98</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,686,505.67	
391.00	Due From Other Funds (Capital	446.23	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,685,576.13
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,375.77
<b>Grand Totals</b>		<b>1,686,951.90</b>	<b>1,686,951.90</b>

The latest accounting cycle closed in this fund is the period ending 05/31/2017.

\* - 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 11**  
**Post Dates From 07/01/2016 To 05/31/2017**

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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>