

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: December 18, 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 November 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 November 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 2018  
Cycle 05  
Post Dates From 07/01/2017 To 11/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	100,199.91	
200.01	Community - General MMA	761,405.80	
200.95	Chase - General MMA	2,271,395.51	
230.00	Cash, Special Reserves	863,573.57	
250.00	Taxes Receivable, Current	1,729,186.21	
260.14	Taxes Receivable 2014-2015	134,530.23	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	385,965.84	
380.00	Accounts Receivable	51,678.41	
391.01	Due From Cafeteria	124,000.00	
391.02	Due From Federal Fund	333,007.35	
391.04	Due From Trust & Agency	668,775.41	
391.05	Due From Capital Fund	86,433.77	
391.ER	Due From Other for ERS	9,487.76	
410.00	Due From State and Federal	20,144.00	
440.00	Due From Other Governments	2,172,255.17	
480.00	Prepaid Expenditures	28,263.17	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	42,198,400.00	
521.00	Encumbrances	23,239,078.60	
522.00	Expenditures	11,994,355.74	
599.00	Appropriated Fund Balance	3,409,492.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		142,756.12
600.99	Accounts Payable		194.02
630.01	Due To Cafeteria Fund		175,853.89
632.00	Due to State Teachers'Ret.Sys		346,507.08
637.00	Due to Employees' Ret. System		217,950.69
651.00	Accrued Interest Payable		51,155.96
815.00	Unemployment Insurance Reserve		83,784.14
821.00	Reserve for Encumbrances		23,239,078.60
827.00	Retirement Contrib Reserve		277,536.81
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		24,122.63
864.15	Reserve for Tax Certiorari2015		33,180.66
864.16	Reserve for Tax Certiorari2016		35,161.95
864.17	Reserve for Tax Certiorari2017		234,950.01
867.00	Rsrv Empl Benefits/Accr Liab		137,884.80
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		107,892.23
914.00	Assigned Appropriated Fund Bal		2,201,600.00
917.00	Unassigned Fund Balance		1,820,019.83
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg		45,607,892.23
980.00	Revenues		15,940,526.99
<b>Grand Totals</b>		<b>90,715,001.21</b>	<b>90,715,001.21</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - 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 2018  
Cycle 05  
Post Dates From 07/01/2017 To 11/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	21,448.66	
391.00	Due From Other Funds	51,853.89	
391.04	Due From T&A Fund	18,294.06	
410.00	Due From State and Federal	62,049.00	
445.00	Inv. of Mat. & Supplies	15,430.36	
446.00	Surplus Food Inventory	20,933.83	
446.10	Purchased Food Inventory	25,946.88	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,085,690.85	
521.00	Encumbrances	588,165.17	
522.00	Expenditures	272,274.06	
599.00	Appropriated Fund Balance	109,309.15	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		778.31
630.ER	Due To Other for ERS		9,487.76
630.PR	Due To Payroll		234.94
631.00	Sales Tax Payable		378.89
821.00	Reserve for Encumbrances		588,165.17
845.00	Reserve for Inventory		62,311.07
914.00	Assigned Appropriated Fund Bal		89,613.42
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,195,000.00
980.00	Revenues		325,426.35
<b>Grand Totals</b>		<b>2,271,395.91</b>	<b>2,271,395.91</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

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# OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2018  
Cycle 05  
Post Dates From 07/01/2017 To 11/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	21,988.73	
200.95	Chase - Scholarship MMA	143,333.47	
391.00	Due From PN Fund	44.79	
452.00	Investment in Securities, Sp R	2,675.79	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	7,463.15	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		250.00
630.01	Due to Non Expendable Trust		2,219.69
899.00	Other Restricted Fund Balance		161,223.41
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		11,812.83
<b>Grand Totals</b>		<b>175,505.93</b>	<b>175,505.93</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle





**OGDENSBURG CITY SD**  
SPECIAL AID FUND Trial Balance for Fiscal Year 2018  
Cycle 05  
Post Dates From 07/01/2017 To 11/30/2017

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	368.96	
391.04	Due From T&A Fund	35,594.18	
410.00	Due From State and Federal	229,127.80	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,667,214.91	
521.00	Encumbrances	698,322.28	
522.00	Expenditures	584,542.41	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		333,007.35
821.00	Reserve for Encumbrances		698,322.28
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,667,214.91
980.00	Revenues		516,626.00
<b>Grand Totals</b>		<b>3,215,170.54</b>	<b>3,215,170.54</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - 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 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	37,614.78	
200.01	Community - Capital MMA	552,094.15	
200.95	Chase - Capital MMA	6,370.38	
410.00	Due From State and Federal	153,501.26	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	46,681.96	
522.00	Expenditures	269,777.43	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		47,341.11
626.34	BAN Due 06/20/18		6,749,000.00
626.44	BAN Due 06/20/18		6,210,000.00
626.54	BAN Due 06/20/18		9,650,000.00
626.63	BAN Due 06/20/18		9,815,000.00
626.73	BAN Due 06/20/18		8,840,000.00
626.82	BAN Due 06/20/18		3,166,000.00
630.00	Due To General Fund		86,433.77
630.05	Due To Debt Service Fund		581,797.14
821.00	Reserve for Encumbrances		46,681.96
917.00	Unassigned Fund Balance	44,126,214.02	
<b>Grand Totals</b>		<b>45,192,253.98</b>	<b>45,192,253.98</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - 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 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
101.00	Land	2,608,200.00	
102.00	Buildings	117,560,982.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,274,661.00	
105.00	Construction Work in Prog.(Opt	459,168.79	
112.00	Accumulated Depr-Bldgs		36,229,939.00
113.00	Accumulated Depr-Improvements		555,418.00
114.00	Accumulated Depr-Equipment		1,918,190.00
152.00	Current Appropriations		7,268,806.00
158.00	Investment In Fixed Assets		84,946,396.79
496.10	DeferredOutflowsofResourcesTRS	6,811,680.00	
496.20	DeferredOutflowsofResourcesERS	457,126.00	
<b>Grand Totals</b>		<b>130,918,749.79</b>	<b>130,918,749.79</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle



**OGDENSBURG CITY SD**  
**PERMANENT FUND Trial Balance for Fiscal Year 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	384,454.49	
391.01	Due From Expendable Trust	2,219.69	
452.00	Investment In Securities, Sp R	65,606.12	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		44.79
899.00	Other Restricted Fund Balance		452,235.51
<b>Grand Totals</b>		<b>452,280.30</b>	<b>452,280.30</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - 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 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	305,755.24	
200.01	Extra Curricular - Checking	98,557.65	
200.02	Extra Curricular - Saving	5,006.92	
200.03	Extra Curricular - CD	28,810.93	
200.PR	Cash Payroll	424,096.03	
391.PR	Due from Other for Payroll	234.94	
455.00	Securities and Mortgages	14,215,255.16	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		830.99
018.00	State Retirement		51.57
018.01	State Retirement in Arrears	51.57	
022.00	Federal Income Tax		12.98
023.00	Income Executions		87.50
026.00	Social Security Tax		33.38
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.00	Due to General Fund		19,220.08
085.01	After School Program		6,457.71
630.00	Due To Other Funds		679,394.59
630.01	Due GF HI Prem - Admin		1,100.62
630.02	Due GF HI Prem - OEA		15,324.46
630.03	Due GF HI Prem - CSEA		7,623.90
<b>Grand Totals</b>		<b>15,077,768.44</b>	<b>15,077,768.44</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - To Include Budgetary entries for the current month, run the report through the last day of the cycle



**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,687,771.45	
391.00	Due From Other Funds (Capital	581,797.14	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,268,376.89
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,191.70
<b>Grand Totals</b>		<b>2,269,568.59</b>	<b>2,269,568.59</b>

The latest accounting cycle closed in this fund is the period ending 11/30/2017.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle



**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2018**  
**Cycle 05**  
**Post Dates From 07/01/2017 To 11/30/2017**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	10,322,253.00	
<b>Liabilities and Reserves</b>			
628.03	2006 - Bonds Payable		260,000.00
628.04	2008 - Bonds Payable		3,205,000.00
628.05	2017 - Bonds Payable		4,510,000.00
637.00	Due to Employees' Ret. System		117,997.00
638.10	Net Pension Liability TRS		850,520.00
638.20	Net Pension Liability ERS		804,159.00
687.00	Compensated Absences		135,355.00
697.10	DeferredInflowsOfResourcesTRS		280,690.00
697.20	DeferredInflowsOfResourcesERS		158,532.00
<b>Grand Totals</b>		<b>10,322,253.00</b>	<b>10,322,253.00</b>

