

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: May 16, 2018

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 2018 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, 2018, 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 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	53,604.56	
200.01	Community - General MMA	773,416.89	
200.95	Chase - General MMA	9,618,378.95	
230.00	Cash, Special Reserves	863,573.57	
260.15	Taxes Receivable 2015-2016	133,372.53	
260.16	Taxes Receivable 2016-2017	104,637.12	
260.17	Taxes Receivable 2017-2018	525,934.72	
380.00	Accounts Receivable	19,042.58	
391.02	Due From Federal Fund	483,631.54	
391.04	Due From Trust & Agency	20,521.71	
391.ER	Due From Other for ERS	23,808.49	
410.00	Due From State and Federal	20,144.00	
440.00	Due From Other Governments	232,304.00	
480.00	Prepaid Expenditures	28,263.17	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,198,400.00	
521.00	Encumbrances	9,720,710.68	
522.00	Expenditures	26,763,956.42	
599.00	Appropriated Fund Balance	3,409,492.23	
Liabilities and Reserves			
600.00	Accounts Payable		11,567.23
630.01	Due To Cafeteria Fund		78,463.89
630.05	Due To Capital Fund		153,393.41
632.00	Due to State Teachers' Ret. Sys		901,911.21
637.00	Due to Employees' Ret. System		29,728.03
651.00	Accrued Interest Payable		51,155.96
815.00	Unemployment Insurance Reserve		83,784.14
821.00	Reserve for Encumbrances		9,720,710.68
827.00	Retirement Contrib Reserve		277,536.81
864.13	Reserve for Tax Certiorari 2013		12,413.77
864.14	Reserve for Tax Certiorari 2014		24,122.63
864.15	Reserve for Tax Certiorari 2015		33,180.66
864.16	Reserve for Tax Certiorari 2016		35,161.95
864.17	Reserve for Tax Certiorari 2017		234,950.01
867.00	Rsrv Empl Benefits/Accr Liab		137,884.80
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		2,309,492.23
917.00	Unassigned Fund Balance		1,820,019.83
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod. Budg.		45,607,892.23
980.00	Revenues		33,445,284.89
Grand Totals		94,993,193.16	94,993,193.16

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

* - 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 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	35,300.77	
380.00	Accounts Receivable	1,737.45	
391.00	Due From Other Funds	78,463.89	
410.00	Due From State and Federal	49,825.00	
445.00	Inv. of Mat. & Supplies	18,549.66	
446.00	Surplus Food Inventory	16,043.00	
446.10	Purchased Food Inventory	29,848.35	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,085,690.85	
521.00	Encumbrances	236,652.09	
522.00	Expenditures	783,429.34	
599.00	Appropriated Fund Balance	109,309.15	
Liabilities and Reserves			
600.00	Accounts Payable		9,011.87
630.ER	Due To Other for ERS		23,808.49
631.00	Sales Tax Payable		416.95
821.00	Reserve for Encumbrances		236,652.09
845.00	Reserve for Inventory		64,441.01
914.00	Assigned Appropriated Fund Bal		87,483.48
Budgetary and Revenue Accounts			
960.00	Appropriations		1,195,000.00
980.00	Revenues		828,035.66
Grand Totals		2,444,849.55	2,444,849.55

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

* - 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 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	25,654.03	
200.95	Chase - Scholarship MMA	143,385.28	
391.00	Due From PN Fund	183.74	
452.00	Investment in Securities, Sp R	2,675.79	
Budgetary and Expense Accounts			
522.00	Expenditures	15,363.15	
Liabilities and Reserves			
630.01	Due to Non Expendable Trust		2,219.69
899.00	Other Restricted Fund Balance		161,223.41
Budgetary and Revenue Accounts			
980.00	Revenues		23,818.89
Grand Totals		187,261.99	187,261.99

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	347.86	
410.00	Due From State and Federal	158,573.35	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,667,214.91	
521.00	Encumbrances	321,043.88	
522.00	Expenditures	1,139,868.54	
Liabilities and Reserves			
630.00	Due to General Fund		483,631.54
821.00	Reserve for Encumbrances		321,043.88
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,667,214.91
980.00	Revenues		815,158.21
Grand Totals		3,287,048.54	3,287,048.54

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	4,169.08	
200.01	Community - Capital MMA	400,678.42	
200.95	Chase - Capital MMA	6,372.69	
391.00	Due From General Fund	153,393.41	
410.00	Due From State and Federal	107.85	
Budgetary and Expense Accounts			
522.00	Expenditures	320,882.43	
Liabilities and Reserves			
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
630.05	Due To Debt Service Fund		581,817.90
917.00	Unassigned Fund Balance	44,126,214.02	
Grand Totals		45,011,817.90	45,011,817.90

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
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	
Grand Totals		130,918,749.79	130,918,749.79

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	384,593.44	
391.01	Due From Expendable Trust	2,219.69	
452.00	Investment in Securities, Sp R	65,606.12	
Liabilities and Reserves			
630.00	Due to CM Fund		183.74
899.00	Other Restricted Fund Balance		452,235.51
Grand Totals		452,419.25	452,419.25

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	29,762.01	
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	467.14	
455.00	Securities and Mortgages	14,215,255.16	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,249.73
030.00	Guaranty and Bid Deposits		14,215,255.16
038.00	Student Deposits		132,375.50
085.00	Due to General Fund		20,521.71
085.01	After School Program		6,457.71
Grand Totals		14,377,859.81	14,377,859.81

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,688,816.61	
391.00	Due From Other Funds (Capital	581,817.90	
Liabilities and Reserves			
884.00	Reserve for Debt		2,268,376.89
Budgetary and Revenue Accounts			
980.00	Revenues		2,257.62
Grand Totals		2,270,634.51	2,270,634.51

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

* - 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 10
Post Dates From 07/01/2017 To 04/30/2018

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	10,322,253.00	
Liabilities and Reserves			
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
Grand Totals		10,322,253.00	10,322,253.00

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2018
Cycle 10
Post Dates From 07/01/2017 To 04/30/2018

The latest accounting cycle closed in this fund is the period ending 04/30/2018.

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Selection Criteria

Cycle 10
Criteria Name: Last Run
Printed by Patricia Smithers