

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: April 22, 2019

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 2019 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, 2019, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2019

Cycle 09

Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	475,478.45	
200.01	Community - General MMA	103,967.44	
200.95	Chase - General MMA	11,063,551.18	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	700,651.65	
260.15	Taxes Receivable 2015-2016	64,928.61	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	131,069.14	
380.00	Accounts Receivable	12,485.92	
391.02	Due From Federal Fund	658,708.18	
391.04	Due From Trust & Agency	131,248.48	
391.ER	Due From Other for ERS	21,496.80	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	24,351.76	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	11,821,470.49	
522.00	Expenditures	24,973,154.52	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
600.00	Accounts Payable		744,888.44
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		42,691.31
630.05	Due To Capital Fund		84,299.37
632.00	Due to State Teachers'Ret.Sys		879,054.22
637.00	Due to Employees' Ret. System	25,820.81	
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		11,821,470.49
827.00	Retirement Contrib Reserve		675,901.27
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		24,122.63
864.15	Reserve for Tax Certiorari2015		22,593.16
864.16	Reserve for Tax Certiorari2016		24,352.85
864.17	Reserve for Tax Certiorari2017		224,043.89
864.18	Reserve for Tax Certiorari2018		320,121.66
867.00	Rsrv Empl Benefits/Accr Liab		140,387.31
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		2,304,150.58
917.00	Unassigned Fund Balance		1,808,000.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		45,304,150.58
980.00	Revenues		32,855,830.33
Grand Totals		97,439,642.15	97,439,642.15

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 11/30/2018.

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

UGDENSBURG CITY SD
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2019
Cycle 09
Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	25,066.23	
380.00	Accounts Receivable	947.59	
391.00	Due From Other Funds	42,691.31	
440.00	Due From Other Governments	1,288.98	
445.00	Inv. of Mat. & Supplies	16,624.25	
446.00	Surplus Food Inventory	32,055.76	
446.10	Purchased Food Inventory	25,890.31	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	178,144.85	
522.00	Expenditures	676,940.23	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		11,994.27
630.ER	Due To Other for ERS		21,496.80
631.00	Sales Tax Payable		384.89
821.00	Reserve for Encumbrances		178,144.85
845.00	Reserve for Inventory		74,570.32
914.00	Assigned Appropriated Fund Bal		72,813.06
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		640,245.32
Grand Totals		2,145,649.51	2,145,649.51

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UGDENSBURG CITY SD
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2019
Cycle 09
Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	44,364.53	
200.95	Chase - Scholarship MMA	152,910.15	
391.00	Due From PN Fund	312.25	
452.00	Investment in Securities, Sp R	2,438.94	
Budgetary and Expense Accounts			
522.00	Expenditures	17,019.37	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		175,608.80
Budgetary and Revenue Accounts			
980.00	Revenues		41,436.44
Grand Totals		217,045.24	217,045.24

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SPECIAL AID FUND Trial Balance for Fiscal Year 2019

Cycle 09

Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	860.86	
410.00	Due From State and Federal	168,344.52	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,796,146.54	
521.00	Encumbrances	408,270.15	
522.00	Expenditures	1,044,807.99	
Liabilities and Reserves			
630.00	Due to General Fund		658,708.18
821.00	Reserve for Encumbrances		408,270.15
913.00	Committed Fund Balance		7,050.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,796,146.54
980.00	Revenues		548,255.19
Grand Totals		3,418,430.06	3,418,430.06

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 09
Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	45.53	
200.01	Community - Capital MMA	436,036.63	
200.95	Chase - Capital MMA	354,244.75	
391.00	Due From General Fund	84,299.37	
410.00	Due From State and Federal	107.85	
Budgetary and Expense Accounts			
510.00	Estimated Revenue	100,000.00	
522.00	Expenditures	61,549.66	
Liabilities and Reserves			
626.63	BAN Due 06/19/19		9,055,000.00
626.73	BAN Due 06/19/19		8,135,000.00
626.82	BAN Due 06/19/19		2,895,000.00
630.05	Due To Debt Service Fund		939,781.20
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,124,781.20	21,124,781.20

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FIXED ASSETS Trial Balance for Fiscal Year 2019

Cycle 09

Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,608,200.00	
102.00	Buildings	118,406,326.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,449,298.00	
108.10	Net Pension Asset	619,974.00	
112.00	Accumulated Depr-Bldgs		38,751,410.00
113.00	Accumulated Depr-Improvements		592,765.00
114.00	Accumulated Depr-Equipment		2,013,847.00
152.00	Current Appropriations		619,974.00
158.00	Investment in Fixed Assets		82,852,734.00
Grand Totals		124,830,730.00	124,830,730.00

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UGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2019
Cycle 09
Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,551.64	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		312.25
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,115.45	439,115.45

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TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 09

Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	142,838.19	
200.01	Extra Curricular - Checking	117,349.84	
200.02	Extra Curricular - Saving	5,007.91	
200.03	Extra Curricular - CD	28,833.93	
200.PR	Cash Payroll	97.51	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,035.16
017.06	CSEA Dental		370.92
017.07	OEA Vision		1,820.81
020.04	Metropolitan Insurance		2.62
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		131,248.48
085.01	After School Program		6,457.71
Grand Totals		10,011,333.02	10,011,333.02

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UGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2019
Cycle 09
Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.96	Chase - Debt Service MMA	1,691,137.65	
391.00	Due From Other Funds (Capital	929,730.80	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		2,198.11
Grand Totals		2,620,868.45	2,620,868.45

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LONG TERM DEBT Trial Balance for Fiscal Year 2019

Cycle 09

Post Dates From 07/01/2018 To 03/31/2019

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	169,498,310.66	
Liabilities and Reserves			
628.03	2006 - Bonds Payable		205,000.00
628.04	2008 - Bonds Payable		2,760,000.00
628.05	2017 - Bonds Payable		4,185,000.00
628.06	2018 - Bonds Payable		22,825,000.00
637.00	Due to Employees' Ret. System		102,907.00
638.20	Net Pension Liability ERS		266,474.00
683.00	Other Post Employment Benefit		138,995,149.00
687.00	Compensated Absences		158,780.66
	Grand Totals	169,498,310.66	169,498,310.66