

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: June 17, 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 May 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 May 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 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	87,479.33	
200.01	Community - General MMA	578,973.34	
200.95	Chase - General MMA	7,822,369.19	
230.00	Cash, Special Reserves	1,593,475.34	
250.00	Taxes Receivable, Current	533,806.09	
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	6,406.61	
391.02	Due From Federal Fund	388,252.25	
391.04	Due From Trust & Agency	177,922.12	
391.05	Due From Capital Fund	10,000.00	
391.ER	Due From Other for ERS	26,506.34	
410.00	Due From State and Federal	268,734.65	
440.00	Due From Other Governments	40,974.41	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,316,832.00	
521.00	Encumbrances	6,286,172.34	
522.00	Expenditures	32,347,941.57	
599.00	Appropriated Fund Balance	3,987,318.58	
Liabilities and Reserves			
601.BP	Accrued Liabilities		1,631.49
630.01	Due To Cafeteria Fund		76,742.63
630.05	Due To Capital Fund		84,299.37
632.00	Due to State Teachers'Ret.Sys		1,096,044.59
637.00	Due to Employees' Ret. System		20,350.04
815.00	Unemployment Insurance Reserve		125,000.00
821.00	Reserve for Encumbrances		6,286,172.34
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		37,159,043.10
Grand Totals		95,734,060.06	95,734,060.06

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

* - 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 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	29,235.82	
391.00	Due From Other Funds	76,742.63	
410.00	Due From State and Federal	74,584.00	
440.00	Due From Other Governments	1,332.19	
445.00	Inv. of Mat. & Supplies	10,786.21	
446.00	Surplus Food Inventory	24,522.74	
446.10	Purchased Food Inventory	20,873.95	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,097,010.00	
521.00	Encumbrances	95,039.35	
522.00	Expenditures	862,292.64	
599.00	Appropriated Fund Balance	48,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		26,506.34
631.00	Sales Tax Payable		757.99
821.00	Reserve for Encumbrances		95,039.35
845.00	Reserve for Inventory		56,182.90
914.00	Assigned Appropriated Fund Bal		91,200.48
Budgetary and Revenue Accounts			
960.00	Appropriations		1,146,000.00
980.00	Revenues		925,722.47
Grand Totals		2,341,409.53	2,341,409.53

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

* - 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 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	52,227.64	
200.95	Chase - Scholarship MMA	152,935.61	
391.00	Due From PN Fund	374.80	
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		175,808.80
Budgetary and Revenue Accounts			
980.00	Revenues		49,387.56
Grand Totals		224,996.36	224,996.36

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	488.07	
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	253,719.26	
522.00	Expenditures	1,291,310.85	
Liabilities and Reserves			
630.00	Due to General Fund		388,252.25
821.00	Reserve for Encumbrances		253,719.26
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		1,064,841.19
Grand Totals		3,510,009.24	3,510,009.24

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	81.94	
200.01	Community - Capital MMA	436,043.91	
200.95	Chase - Capital MMA	354,303.74	
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	71,513.26	
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
630.00	Due To General Fund		10,000.00
630.05	Due To Debt Service Fund		939,847.48
917.00	Unassigned Fund Balance	20,088,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		100,000.00
Grand Totals		21,134,847.48	21,134,847.48

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

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		592,785.00
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

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,614.19	
452.00	Investment in Securities, Sp R	63,563.81	
Liabilities and Reserves			
630.00	Due to CM Fund		374.80
899.00	Other Restricted Fund Balance		438,803.20
Grand Totals		439,178.00	439,178.00

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2019

Cycle 11

Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	190,984.01	
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	98.17	
455.00	Securities and Mortgages	9,717,205.64	
Liabilities and Reserves			
017.05	CSEA Deferred Vision		3,634.20
017.06	CSEA Dental		601.88
017.07	OEA Vision		2,463.65
020.04	Metropolitan Insurance		2.82
030.00	Guaranty and Bid Deposits		9,717,205.64
038.00	Student Deposits		151,191.68
085.00	Due to General Fund		177,922.12
085.01	After School Program		6,457.71
Grand Totals		10,059,479.50	10,059,479.50

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,691,560.63	
391.00	Due From Other Funds (Capital	929,797.08	
Liabilities and Reserves			
884.00	Reserve for Debt		2,618,670.34
Budgetary and Revenue Accounts			
980.00	Revenues		2,687.37
Grand Totals		2,621,357.71	2,621,357.71

The latest accounting cycle closed in this fund is the period ending 05/31/2019.

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2019
Cycle 11
Post Dates From 07/01/2018 To 05/31/2019

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