

BUSINESS AND FINANCE DIVISION

Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: October 21, 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 June 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 June 30, 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 99  
Post Dates From 07/01/2018 To 06/30/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	13,916.66	
200.01	Community - General MMA	2,023,979.09	
200.95	Chase - General MMA	3,146,726.58	
230.00	Cash, Special Reserves	1,393,373.89	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	133,567.71	
260.18	Taxes Receivable 2018-2019	511,798.96	
380.00	Accounts Receivable	3,180.01	
391.02	Due From Federal Fund	528,168.51	
391.04	Due From Trust & Agency	2.37	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	1,400,630.18	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		293,954.18
600.99	Accounts Payable		160,850.38
601.00	Accrued Liabilities		22,137.71
601.BP	Accrued Liabilities		1,928,328.78
630.01	Due To Cafeteria Fund		62,269.40
630.05	Due To Capital Fund		107.85
630.09	Due To DEBT SERVICE FUND		814,017.11
632.00	Due to State Teachers'Ret.Sys		1,420,607.26
637.00	Due to Employees' Ret. System		74,445.75
815.00	Unemployment Insurance Reserve		125,167.63
827.00	Retirement Contrib Reserve		676,895.82
828.00	TRS Contributions Reserve		100,000.00
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		13,042.58
864.15	Reserve for Tax Certiorari2015		12,944.83
864.16	Reserve for Tax Certiorari2016		13,215.76
864.17	Reserve for Tax Certiorari2017		13,334.39
864.18	Reserve for Tax Certiorari2018		109,910.16
864.19	Reserve for Tax Certiorari2019		151,332.69
867.00	Rsrv Empl Benefits/Accr Liab		140,577.46
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		19,932.76
914.00	Assigned Appropriated Fund Bal		1,836,160.09
917.00	Unassigned Fund Balance		1,800,000.00
<b>Grand Totals</b>		<b>9,826,185.16</b>	<b>9,826,185.16</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	11,414.05	
391.00	Due From Other Funds	62,269.40	
410.00	Due From State and Federal	45,340.00	
440.00	Due From Other Governments	860.66	
445.00	Inv. of Mat. & Supplies	10,347.80	
446.00	Surplus Food Inventory	21,347.76	
446.10	Purchased Food Inventory	13,817.49	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable		714.79
601.00	Accrued Liabilities		1,327.65
601.BP	Accrued Liabilities		33,907.96
631.00	Sales Tax Payable		121.10
845.00	Reserve for Inventory		45,513.05
914.00	Assigned Appropriated Fund Bal		83,812.61
<b>Grand Totals</b>		<b>165,397.16</b>	<b>165,397.16</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 99**

**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	25,461.11	
200.95	Chase - Scholarship MMA	153,322.94	
391.00	Due From PN Fund	30.76	
452.00	Investment in Securities, Sp R	3,586.17	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		182,400.98
<b>Grand Totals</b>		<b>182,400.98</b>	<b>182,400.98</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	4,465.44	
410.00	Due From State and Federal	671,356.61	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		1,390.50
601.BP	Accrued Liabilities		146,263.04
630.00	Due to General Fund		528,168.51
<b>Grand Totals</b>		<b>675,822.05</b>	<b>675,822.05</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	0.30	
200.01	Community - Capital MMA	3.11	
200.95	Chase - Capital MMA	25.15	
391.00	Due From General Fund	107.85	
<b>Liabilities and Reserves</b>			
630.05	Due To Debt Service Fund		3,633.82
917.00	Unassigned Fund Balance	3,497.41	
<b>Grand Totals</b>		<b>3,633.82</b>	<b>3,633.82</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
101.00	Land	2,563,800.00	
102.00	Buildings	118,481,781.00	
103.00	Improve.Oth.Than Bldg (Option)	746,932.00	
104.00	Equipment	2,533,464.00	
108.10	Net Pension Asset	1,373,128.00	
112.00	Accumulated Depr-Bldgs		41,295,634.00
113.00	Accumulated Depr-Improvements		592,765.00
114.00	Accumulated Depr-Equipment		2,161,036.14
152.00	Current Appropriations		9,430,774.00
158.00	Investment in Fixed Assets		80,276,541.86
496.10	DeferredOutflowsofResourcesTRS	7,723,805.00	
496.20	DeferredOutflowsofResourcesERS	333,841.00	
Grand Totals		133,756,751.00	133,756,751.00

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,270.15	
452.00	Investment in Securities, Sp R	66,430.88	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		30.76
899.00	Other Restricted Fund Balance		441,670.27
<b>Grand Totals</b>		<b>441,701.03</b>	<b>441,701.03</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019

Cycle 99

Post Dates From 07/01/2018 To 06/30/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	13,687.14	
200.01	Extra Curricular - Checking	119,792.34	
200.02	Extra Curricular - Saving	5,008.91	
200.03	Extra Curricular - CD	28,885.74	
200.PR	Cash Payroll	98.77	
455.00	Securities and Mortgages	10,862,175.76	
<b>Liabilities and Reserves</b>			
017.05	CSEA Deferred Vision		3,823.03
017.06	CSEA Dental		716.82
017.07	OEA Vision		2,783.36
030.00	Guaranty and Bid Deposits		10,862,175.76
038.00	Student Deposits		153,686.99
085.00	Due to General Fund		2.37
085.01	After School Program		6,460.33
<b>Grand Totals</b>		<b>11,029,648.66</b>	<b>11,029,648.66</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,691,768.69	
391.00	Due From Other Funds (Capital	3,633.82	
391.01	Due From Other Funds General	814,017.11	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,509,419.62
<b>Grand Totals</b>		<b>2,509,419.62</b>	<b>2,509,419.62</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

\* - 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 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	195,831,442.45	
<b>Liabilities and Reserves</b>			
628.03	2006 - Bonds Payable		150,000.00
628.04	2008 - Bonds Payable		2,300,000.00
628.05	2017 - Bonds Payable		3,855,000.00
628.06	2018 - Bonds Payable		20,980,000.00
628.07	2019 - Bonds Payable		16,695,000.00
637.00	Due to Employees' Ret. System		87,263.00
638.20	Net Pension Liability ERS		651,786.00
683.00	Other Post Employment Benefit		115,333,358.00
687.00	Compensated Absences		87,033.45
697.10	Deferred Inflows Of Resources TRS		1,822,935.00
697.20	Deferred Inflows Of Resources ERS		328,309.00
697.30	Deferred Inflows Of Resources OPE		33,540,758.00
	<b>Grand Totals</b>	<b>195,831,442.45</b>	<b>195,831,442.45</b>

**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2019**  
**Cycle 99**  
**Post Dates From 07/01/2018 To 06/30/2019**

The latest accounting cycle closed in this fund is the period ending 06/30/2019.

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

Selection Criteria
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Cycle 99 Criteria Name: Last Run Printed by Patricia Smithers
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