

BUSINESS AND FINANCE DIVISION

Report No. B5

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: October 21, 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 July 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 July 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 2020  
Cycle 01  
Post Dates From 07/01/2019 To 07/31/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	800,618.94	
200.01	Community - General MMA	123,983.49	
200.95	Chase - General MMA	2,597,662.84	
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	462,069.15	
380.00	Accounts Receivable	3,073.19	
391.02	Due From Federal Fund	183,624.58	
391.04	Due From Trust & Agency	42,416.55	
391.ER	Due From Other for ERS	790.51	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	1,311,259.18	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	31,363,975.07	
522.00	Expenditures	1,417,851.63	
599.00	Appropriated Fund Balance	2,564,944.94	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		390,096.07
600.99	Accounts Payable		48,149.16
601.00	Accrued Liabilities		2,720.52
601.BP	Accrued Liabilities		1,158,348.97
630.01	Due To Cafeteria Fund		97,609.40
630.05	Due To Capital Fund		107.85
630.09	Due To DEBT SERVICE FUND		814,017.11
630.PR	Due To Payroll		1,830.04
632.00	Due to State Teachers'Ret.Sys		1,431,198.25
637.00	Due to Employees' Ret. System		91,818.69
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		31,363,975.07
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>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		45,313,886.94
980.00	Revenues		55,770.06
<b>Grand Totals</b>		<b>85,818,994.87</b>	<b>85,818,994.87</b>

**OGDENSBURG CITY SD**  
**GENERAL FUND Trial Balance for Fiscal Year 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

G/L Account	Description	Debits	Credits
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The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020  
Cycle 01  
Post Dates From 07/01/2019 To 07/31/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	624.98	
391.00	Due From Other Funds	97,609.40	
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>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	277,830.19	
522.00	Expenditures	6,251.46	
599.00	Appropriated Fund Balance	60,990.00	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable		17.49
601.BP	Accrued Liabilities		20,344.76
630.ER	Due To Other for ERS		790.51
631.00	Sales Tax Payable		121.10
821.00	Reserve for Encumbrances		277,830.19
845.00	Reserve for Inventory		45,513.05
914.00	Assigned Appropriated Fund Bal		83,812.61
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,168,000.00
980.00	Revenues		260.03
<b>Grand Totals</b>		<b>1,596,689.74</b>	<b>1,596,689.74</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020

Cycle 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	26,581.86	
200.95	Chase - Scholarship MMA	153,335.92	
391.00	Due From PN Fund	62.52	
452.00	Investment in Securities, Sp R	3,586.17	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,300.00	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		182,400.98
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		2,465.49
<b>Grand Totals</b>		<b>184,866.47</b>	<b>184,866.47</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	7,956.27	
410.00	Due From State and Federal	261,812.61	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,768,210.65	
522.00	Expenditures	2,105.96	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities		88,250.26
630.00	Due to General Fund		183,624.58
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,768,210.65
<b>Grand Totals</b>		<b>2,040,085.49</b>	<b>2,040,085.49</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020  
Cycle 01  
Post Dates From 07/01/2019 To 07/31/2019

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>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenue	939,899.00	
521.00	Encumbrances	404,153.39	
522.00	Expenditures	6,000.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		6,000.00
630.05	Due To Debt Service Fund		3,633.82
821.00	Reserve for Encumbrances		404,153.39
917.00	Unassigned Fund Balance	3,497.41	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		939,899.00
<b>Grand Totals</b>		<b>1,353,686.21</b>	<b>1,353,686.21</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

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 07/31/2019.

\* - 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 2020  
Cycle 01  
Post Dates From 07/01/2019 To 07/31/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,301.91	
452.00	Investment in Securities, Sp R	66,430.88	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		62.52
899.00	Other Restricted Fund Balance		441,670.27
<b>Grand Totals</b>		<b>441,732.79</b>	<b>441,732.79</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	11,144.27	
200.01	Extra Curricular - Checking	119,792.34	
200.02	Extra Curricular - Saving	5,008.91	
200.03	Extra Curricular - CD	28,885.74	
200.05	Cash FSA / HRA	28,409.11	
200.PR	Cash Payroll	99.19	
391.PR	Due from Other for Payroll	1,830.04	
455.00	Securities and Mortgages	10,862,175.76	
<b>Liabilities and Reserves</b>			
010.00	Consolidated Payroll		214.66
016.99	FLEX TRANSFERS	11,590.89	
017.05	CSEA Deferred Vision		3,823.03
017.06	CSEA Dental	1,485.96	
017.07	OEA Vision		1,391.68
017.10	NYS Deferred Comp Plan		25.00
020.13	Pearl Carroll		12.05
021.00	New York State Income Tax		18.92
022.00	Federal Income Tax	62.84	
026.00	Social Security Tax		260.08
030.00	Guaranty and Bid Deposits		10,862,175.76
038.00	Student Deposits		153,686.99
085.01	After School Program		6,480.33
630.00	Due To Other Funds		42,416.55
<b>Grand Totals</b>		<b>11,070,485.05</b>	<b>11,070,485.05</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,691,983.71	
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>Budgetary and Revenue Accounts</b>			
980.00	Revenues		215.02
<b>Grand Totals</b>		<b>2,509,634.64</b>	<b>2,509,634.64</b>

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

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 2020**  
**Cycle 01**  
**Post Dates From 07/01/2019 To 07/31/2019**

The latest accounting cycle closed in this fund is the period ending 07/31/2019.

\* - 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 01 Criteria Name: Last Run Printed by Patricia Smithers
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