

BUSINESS AND FINANCE DIVISION
Report No. B9

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 August 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 August 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 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	44,947.93	
200.01	Community - General MMA	123,984.54	
200.95	Chase - General MMA	1,371,199.42	
230.00	Cash, Special Reserves	1,393,373.89	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	77,377.77	
260.18	Taxes Receivable 2018-2019	462,069.15	
380.00	Accounts Receivable	3,858.74	
391.02	Due From Federal Fund	327,159.99	
391.04	Due From Trust & Agency	43,950.12	
391.05	Due From Capital Fund	17,000.00	
391.ER	Due From Other for ERS	2,431.40	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	1,243,502.21	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	29,994,259.63	
522.00	Expenditures	2,899,456.12	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		342,744.55
601.BP	Accrued Liabilities		1,111.89
630.01	Due To Cafeteria Fund		49,809.40
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		1,456,080.00
637.00	Due to Employees' Ret. System		122,769.82
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		29,994,259.63
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		45,313,886.94
980.00	Revenues		845,245.12
Grand Totals		83,989,299.05	83,989,299.05

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2020
Cycle 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
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The latest accounting cycle closed in this fund is the period ending 08/31/2019.

* - 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 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	7,841.08	
391.00	Due From Other Funds	49,609.40	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	642,233.48	
522.00	Expenditures	32,266.20	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
601.BP	Accrued Liabilities	0.02	
630.ER	Due To Other for ERS		2,431.40
631.00	Sales Tax Payable		121.10
821.00	Reserve for Encumbrances		642,233.48
845.00	Reserve for Inventory		45,513.05
914.00	Assigned Appropriated Fund Bal		83,812.61
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		3,351.59
Grand Totals		1,845,463.23	1,945,463.23

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

* - 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 02

Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	50,545.46	
200.95	Chase - Scholarship MMA	123,346.93	
391.00	Due From PN Fund	94.28	
452.00	Investment in Securities, Sp R	3,586.17	
Budgetary and Expense Accounts			
522.00	Expenditures	8,800.00	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		182,400.98
Budgetary and Revenue Accounts			
980.00	Revenues		3,971.86
Grand Totals		186,372.84	186,372.84

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2020
Cycle 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,732.86	
410.00	Due From State and Federal	261,812.61	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,768,404.46	
522.00	Expenditures	56,106.92	
Liabilities and Reserves			
601.BP	Accrued Liabilities		492.40
630.00	Due to General Fund		327,159.99
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,768,404.46
Grand Totals		2,096,056.85	2,096,056.85

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2020
Cycle 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	5,027.33	
200.01	Community - Capital MMA	3.11	
200.95	Chase - Capital MMA	25.15	
391.00	Due From General Fund	107.85	
Budgetary and Expense Accounts			
510.00	Estimated Revenue	939,899.00	
521.00	Encumbrances	585,884.17	
522.00	Expenditures	14,973.00	
Liabilities and Reserves			
600.00	Accounts Payable		3,000.00
630.00	Due To General Fund		17,000.00
630.05	Due To Debt Service Fund		3,633.85
821.00	Reserve for Encumbrances		585,884.17
917.00	Unassigned Fund Balance	3,497.41	
Budgetary and Revenue Accounts			
980.00	Appropriations		939,899.00
Grand Totals		1,549,417.02	1,549,417.02

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2020
Cycle 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
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 08/31/2019.

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OGDENSBURG CITY SD

PERMANENT FUND Trial Balance for Fiscal Year 2020

Cycle 02

Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,333.67	
452.00	Investment in Securities, Sp R	66,430.88	
Liabilities and Reserves			
630.00	Due to CM Fund		94.28
899.00	Other Restricted Fund Balance		441,670.27
Grand Totals		441,764.55	441,764.55

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

* - 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 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,306.01	
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	17,533.81	
200.PR	Cash Payroll	1,689.05	
455.00	Securities and Mortgages	10,862,175.76	
Liabilities and Reserves			
010.00	Consolidated Payroll		454.30
016.99	FLEX TRANSFERS	22,466.19	
017.05	CSEA Deferred Vision		2,509.05
017.06	CSEA Dental	2,238.56	
020.06	Prudential Insurance		0.01
020.13	Pearl Carroll		9.81
029.00	Employee Annuities	150.00	
030.00	Guaranty and Bid Deposits		10,862,175.76
038.00	Student Deposits		153,686.99
085.01	After School Program		6,460.33
630.00	Due To Other Funds		43,950.12
Grand Totals		11,069,246.37	11,069,246.37

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

* - 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 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,692,198.76	
391.00	Due From Other Funds (Capital	3,633.85	
391.01	Due From Other Funds General	814,017.11	
Liabilities and Reserves			
884.00	Reserve for Debt		2,509,419.62
Budgetary and Revenue Accounts			
980.00	Revenues		430.10
Grand Totals		2,509,849.72	2,509,849.72

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

* - 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 02
Post Dates From 07/01/2019 To 08/31/2019

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	195,831,442.45	
Liabilities and Reserves			
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
	Grand Totals	195,831,442.45	195,831,442.45

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 02
Post Dates From 07/01/2019 To 08/31/2019

The latest accounting cycle closed in this fund is the period ending 08/31/2019.

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

Selection Criteria

Cycle 02 Criteria Name: Last Run Printed by Patricia Smithers
