

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: March 16, 2020

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 February 2020 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 February 29, 2020, hereby accepts the report as presented this 16th day of March 2020.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2020
Cycle 08
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	60,897.74	
200.01	Community - General MMA	44,023.63	
200.95	Chase - General MMA	4,841,240.49	
230.00	Cash, Special Reserves	1,393,373.89	
260.16	Taxes Receivable 2016-2017	41,984.93	
260.17	Taxes Receivable 2017-2018	43,469.29	
260.18	Taxes Receivable 2018-2019	181,261.87	
260.19	Taxes Receivable 2019-2020	999,408.66	
380.00	Accounts Receivable	13,878.73	
391.02	Due From Federal Fund	265,841.63	
391.04	Due From Trust & Agency	125,859.11	
391.05	Due From Capital Fund	714,892.15	
391.ER	Due From Other for ERS	18,317.14	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	43,439.63	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	13,397,536.04	
522.00	Expenditures	21,917,544.84	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		171,722.42
630.01	Due To Cafeteria Fund		13,606.74
630.09	Due To DEBT SERVICE FUND		819,642.28
632.00	Due to State Teachers'Ret.Sys		624,304.12
637.00	Due to Employees' Ret. System	78,806.17	
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		13,397,536.04
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
914.00	Assigned Appropriated Fund Bal		1,856,092.85
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		24,711,440.65
Grand Totals		90,101,605.93	90,101,605.93

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 11/30/2019.

* - 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 08
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	20,872.07	
391.00	Due From Other Funds		13,606.74
410.00	Due From State and Federal	43,357.00	
440.00	Due From Other Governments	1,687.33	
445.00	Inv. of Mat. & Supplies	16,717.23	
446.00	Surplus Food Inventory	34,614.99	
446.10	Purchased Food Inventory	23,351.82	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	258,366.58	
522.00	Expenditures	567,985.29	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		2,983.64
630.00	Due To General Fund	27,213.48	
630.ER	Due To Other for ERS		18,317.14
631.00	Sales Tax Payable		655.26
821.00	Reserve for Encumbrances		258,366.58
845.00	Reserve for Inventory		74,684.04
914.00	Assigned Appropriated Fund Bal		54,641.62
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		570,910.77
Grand Totals		2,162,165.79	2,162,165.79

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2020

Cycle 08

Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	73,415.02	
200.95	Chase - Scholarship MMA	123,408.22	
391.00	Due From PN Fund	280.81	
452.00	Investment in Securities, Sp R	3,586.17	
Budgetary and Expense Accounts			
522.00	Expenditures	10,382.79	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		182,400.98
Budgetary and Revenue Accounts			
980.00	Revenues		28,672.03
Grand Totals		211,073.01	211,073.01

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2020

Cycle 08

Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	4,986.34	
410.00	Due From State and Federal	164,655.72	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,881,655.13	
521.00	Encumbrances	470,178.71	
522.00	Expenditures	889,317.64	
Liabilities and Reserves			
630.00	Due to General Fund		265,841.83
821.00	Reserve for Encumbrances		470,178.71
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,881,655.13
980.00	Revenues		793,118.07
Grand Totals		3,410,793.54	3,410,793.54

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2020
Cycle 08
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	4,500.73	
200.01	Community - Capital MMA	3.11	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
510.00	Estimated Revenue	939,899.00	
521.00	Encumbrances	40,943.93	
522.00	Expenditures	778,239.41	
Liabilities and Reserves			
600.00	Accounts Payable		67,738.80
630.00	Due To General Fund		714,892.15
630.05	Due To Debt Service Fund		3,634.86
821.00	Reserve for Encumbrances		40,943.93
917.00	Unassigned Fund Balance	3,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		939,899.00
Grand Totals		1,767,108.74	1,767,108.74

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2020
Cycle 08
Post Dates From 07/01/2019 To 02/29/2020

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

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2020
Cycle 08
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,520.20	
452.00	Investment in Securities, Sp R	66,430.88	
Liabilities and Reserves			
630.00	Due to CM Fund		280.81
899.00	Other Restricted Fund Balance		441,670.27
Grand Totals		441,951.08	441,951.08

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The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 2020

Cycle 08

Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	115,398.46	
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	8,764.18	
200.PR	Cash Payroll	1,692.43	
455.00	Securities and Mortgages	10,862,175.76	
Liabilities and Reserves			
010.00	Consolidated Payroll		242.84
016.99	FLEX TRANSFERS	11,547.14	
017.05	CSEA Deferred Vision		3,165.79
017.06	CSEA Dental		328.58
017.07	OEA Vision		1,547.02
018.00	State Retirement	191.04	
023.00	Income Executions	10.42	
030.00	Guaranty and Bid Deposits		10,862,175.76
038.00	Student Deposits		153,688.99
085.01	After School Program		6,460.33
630.00	Due To Other Funds		125,859.11
Grand Totals		11,153,466.42	11,153,466.42

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 10/31/2019.

* - 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 08
Post Dates From 07/01/2019 To 02/29/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,461.87	
391.00	Due From Other Funds (Capital	3,634.86	
391.01	Due From Other Funds General	819,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		2,509,419.62
Budgetary and Revenue Accounts			
980.00	Revenues		7,319.39
Grand Totals		2,516,739.01	2,516,739.01

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 08
Post Dates From 07/01/2019 To 02/29/2020

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