

BUSINESS AND FINANCE DIVISION

Report No. B1

**OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669**

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SUBJECT: Trial Balance

DATE: November 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 June 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 June 30, 2020, 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 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	16,474.03	
200.01	Community - General MMA	3,984,041.59	
200.95	Chase - General MMA	2,422,522.29	
230.00	Cash, Special Reserves	2,522,761.51	
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	221,741.07	
380.00	Accounts Receivable	18,227.55	
391.01	Due From Cafeteria	47,729.62	
391.02	Due From Federal Fund	899,038.91	
391.04	Due From Trust & Agency	12,601.16	
410.00	Due From State and Federal	605,589.15	
440.00	Due From Other Governments	1,516,891.55	
Liabilities and Reserves			
600.99	Accounts Payable		158,513.29
601.00	Accrued Liabilities		9,576.65
601.BP	Accrued Liabilities		1,793,724.12
630.05	Due To Capital Fund		6,724.62
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Rel.Sys		1,153,217.69
637.00	Due to Employees' Rel. System		75,113.07
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
827.00	Retirement Contrib Reserve		765,595.27
828.00	TRS Contributions Reserve		200,000.00
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
864.20	Reserve for Tax Certiorari 202		179,387.62
867.00	Rsrv Empl Benefits/Accr Liab		290,577.46
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		636.69
914.00	Assigned Appropriated Fund Bal		4,456,424.60
917.00	Unassigned Fund Balance		1,888,000.00
Grand Totals		12,534,334.52	12,534,334.52

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

* - 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 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	503.32	
380.00	Accounts Receivable	67.37	
410.00	Due From State and Federal	58,583.00	
445.00	Inv. of Mat. & Supplies	15,984.16	
446.00	Surplus Food Inventory	34,699.37	
446.10	Purchased Food Inventory	27,950.13	
Liabilities and Reserves			
600.99	Accounts Payable		4,559.24
601.BP	Accrued Liabilities		30,576.52
630.00	Due To General Fund		47,729.62
845.00	Reserve for Inventory		78,613.66
917.00	Unassigned Fund Balance	23,711.69	
Grand Totals		161,479.04	161,479.04

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

* - 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 99

Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	55,264.18	
200.95	Chase - Scholarship MMA	123,417.75	
391.00	Due From PN Fund	309.80	
452.00	Investment in Securities, Sp R	4,182.90	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		183,174.63
Grand Totals		183,174.63	183,174.63

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	538.97	
410.00	Due From State and Federal	1,062,579.92	
Liabilities and Reserves			
600.99	Accounts Payable		18,781.42
601.BP	Accrued Liabilities		144,548.56
630.00	Due to General Fund		899,038.91
913.00	Committed Fund Balance		750.00
Grand Totals		1,063,118.89	1,063,118.89

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

* - 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 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	2,821.55	
200.01	Community - Capital MMA	25,003.12	
200.95	Chase - Capital MMA	25.15	
391.00	Due From General Fund	6,724.62	
Liabilities and Reserves			
600.99	Accounts Payable		3,336.79
601.00	Accrued Liabilities		34,435.28
630.05	Due To Debt Service Fund		3,636.57
917.00	Unassigned Fund Balance	6,834.20	
Grand Totals		41,408.64	41,408.64

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
101.00	Land	2,563,800.00	
102.00	Buildings	118,566,182.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	3,465,632.00	
108.10	Net Pension Asset	1,993,150.00	
112.00	Accumulated Depr-Bldgs		43,850,514.00
113.00	Accumulated Depr-Improvements		667,460.00
114.00	Accumulated Depr-Equipment		2,283,992.00
152.00	Current Appropriations		15,289,980.00
158.00	Investment in Fixed Assets		78,540,580.00
496.10	DeferredOutflowsofResourcesTRS	6,790,106.00	
496.20	DeferredOutflowsofResourcesERS	1,442,015.00	
496.30	DeferredOutflowsofResources OP	5,064,709.00	
Grand Totals		140,632,526.00	140,632,526.00

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,549.19	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		309.80
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,576.41	440,576.41

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020

Cycle 99

Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,485.84	
200.01	Extra Curricular - Checking	120,563.16	
200.02	Extra Curricular - Saving	5,009.91	
200.03	Extra Curricular - CD	28,923.18	
200.05	Cash FSA / HRA	11,552.00	
200.PR	Cash Payroll	6,695.26	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
016.99	FLEX TRANSFERS		2,422.32
017.05	CSEA Deferred Vision		3,956.17
017.06	CSEA Dental		842.19
017.07	OEA Vision		2,470.22
018.00	State Retirement	8.87	
023.00	Income Executions	10.42	
030.00	Guaranty and Bid Deposits		11,631,648.08
038.00	Student Deposits		154,496.25
085.01	After School Program		6,460.33
630.00	Due To Other Funds		12,601.16
Grand Totals		11,814,896.72	11,814,896.72

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,714.61	
391.00	Due From Other Funds (Capital	3,636.57	
391.01	Due From Other Funds General	469,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		2,166,993.46
Grand Totals		2,166,993.46	2,166,993.46

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	179,665,401.72	
Liabilities and Reserves			
628.03	2006 - Bonds Payable		90,000.00
628.04	2008 - Bonds Payable		1,825,000.00
628.05	2017 - Bonds Payable		3,515,000.00
628.06	2018 - Bonds Payable		19,345,000.00
628.07	2019 - Bonds Payable		15,995,000.00
637.00	Due to Employees' Ret. System		71,046.00
638.20	Net Pension Liability ERS		2,385,201.00
683.00	Other Post Employment Benefit		74,682,017.00
687.00	Compensated Absences		104,788.72
697.10	Deferred Inflows Of Resources TRS		4,166,550.00
697.20	Deferred Inflows Of Resources ERS		590,134.00
697.30	Deferred Inflows Of Resources OPE		56,895,665.00
	Grand Totals	179,665,401.72	179,665,401.72

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 99
Post Dates From 07/01/2019 To 06/30/2020

The latest accounting cycle closed in this fund is the period ending 06/30/2020.

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Selection Criteria

Cycle 99 Criteria Name: Last Run Printed by Patricia Smithers
