

BUSINESS AND FINANCE DIVISION

Report No. B5

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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 July 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 July 31, 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 2021

Cycle 01

Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	59,938.73	
200.01	Community - General MMA	1,634,062.96	
200.95	Chase - General MMA	2,520,497.84	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	301,027.57	
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	3,189.00	
391.01	Due From Cafeteria	29,757.62	
391.02	Due From Federal Fund	1,009,953.01	
391.04	Due From Trust & Agency	14,074.22	
391.05	Due From Capital Fund	2,275.38	
391.ER	Due From Other for ERS	1,815.91	
410.00	Due From State and Federal	605,589.15	
440.00	Due From Other Governments	1,439,440.07	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	43,315,114.00	
521.00	Encumbrances	17,602,491.17	
522.00	Expenditures	1,072,923.89	
599.00	Appropriated Fund Balance	3,885,522.69	
Liabilities and Reserves			
600.00	Accounts Payable		11,784.26
600.99	Accounts Payable		29,265.59
601.50	Accrued Liabilities HI		301,027.57
601.BP	Accrued Liabilities		717,503.61
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers' Ret. Sys		1,170,253.17
637.00	Due to Employees' Ret. System		99,372.56
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		17,602,491.17
827.00	Retirement Contrib Reserve		765,595.27
828.00	TRS Contributions Reserve		200,000.00
864.13	Reserve for Tax Certiorari 2013		12,413.77
864.14	Reserve for Tax Certiorari 2014		13,042.58
864.15	Reserve for Tax Certiorari 2015		12,944.83
864.16	Reserve for Tax Certiorari 2016		13,215.76
864.17	Reserve for Tax Certiorari 2017		13,334.39
864.18	Reserve for Tax Certiorari 2018		109,910.16
864.19	Reserve for Tax Certiorari 2019		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
Budgetary and Revenue Accounts			
980.00	Total Appropriations-Mod. Budg.		47,200,636.69

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
980.00	Revenues		39,092.18
Grand Totals		76,508,891.88	76,508,891.88

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021

Cycle 01

Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,493.84	
410.00	Due From State and Federal	1,611.00	
445.00	Inv. of Mat. & Supplies	15,964.16	
446.00	Surplus Food Inventory	34,699.37	
446.10	Purchased Food Inventory	27,950.13	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	756,547.87	
522.00	Expenditures	16,987.61	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
601.BP	Accrued Liabilities		12,230.59
630.00	Due To General Fund		29,757.62
630.ER	Due To Other for ERS		1,815.91
821.00	Reserve for Encumbrances		756,547.87
845.00	Reserve for Inventory		78,613.66
917.00	Unassigned Fund Balance	23,711.69	
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		0.02
Grand Totals		2,046,965.67	2,046,965.67

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	58,896.13	
200.95	Chase - Scholarship MMA	123,418.78	
391.00	Due From PN Fund	312.94	
452.00	Investment in Securities, Sp R	4,182.90	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		183,174.63
Budgetary and Revenue Accounts			
980.00	Revenues		3,636.12
Grand Totals		186,810.75	186,810.75

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	679.56	
410.00	Due From State and Federal	1,019,733.92	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	833,976.69	
522.00	Expenditures	48,108.96	
Liabilities and Reserves			
601.BP	Accrued Liabilities		57,819.43
630.00	Due to General Fund		1,009,953.01
913.00	Committed Fund Balance		750.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		833,976.69
Grand Totals		1,902,499.13	1,902,499.13

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* 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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,124.24	
200.01	Community - Capital MMA	25,003.33	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
521.00	Encumbrances	440,000.00	
522.00	Expenditures	5,360.55	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		2,275.38
630.05	Due To Debt Service Fund		3,636.81
821.00	Reserve for Encumbrances		440,000.00
917.00	Unassigned Fund Balance	6,834.20	
Grand Totals		480,347.47	480,347.47

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021

Cycle 01

Post Dates From 07/01/2020 To 07/31/2020

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 07/31/2020.

* - 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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,552.33	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		312.94
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,579.55	440,579.55

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021

Cycle 01

Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,600.33	
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	4,759.40	
200.PR	Cash Payroll	6,695.84	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
016.99	FLEX TRANSFERS	4,370.28	
017.05	CSEA Deferred Vision		2,676.58
017.06	CSEA Dental	57.26	
017.07	OEA Vision		1,291.28
018.00	State Retirement	8.87	
020.06	Prudential Insurance	0.01	
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		14,074.22
Grand Totals		11,810,646.74	11,810,646.74

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,757.66	
391.00	Due From Other Funds (Capital	3,636.81	
391.01	Due From Other Funds General	469,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		2,166,993.46
Budgetary and Revenue Accounts			
980.00	Revenues		43.29
Grand Totals		2,167,036.75	2,167,036.75

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

* - 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 2021

Cycle 01

Post Dates From 07/01/2020 To 07/31/2020

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 2021
Cycle 01
Post Dates From 07/01/2020 To 07/31/2020

The latest accounting cycle closed in this fund is the period ending 07/31/2020.

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

Selection Criteria

Cycle 01 Criteria Name: Last Run Printed by Patricia Smithers
