

BUSINESS AND FINANCE DIVISION

Report No. B9

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 August 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 August 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 02  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	651,745.63	
200.01	Community - General MMA	184,068.50	
200.95	Chase - General MMA	2,808,221.39	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	171,698.06	
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	1,591.00	
391.01	Due From Cafeteria	73,468.82	
391.02	Due From Federal Fund	401,531.14	
391.04	Due From Trust & Agency	30,421.67	
391.05	Due From Capital Fund	2,275.38	
391.ER	Due From Other for ERS	3,503.21	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	1,419,991.22	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	43,315,114.00	
521.00	Encumbrances	17,650,634.80	
522.00	Expenditures	2,098,384.90	
599.00	Appropriated Fund Balance	3,885,522.69	
<b>Liabilities and Reserves</b>			
601.50	Accrued Liabilities HI		171,698.06
601.BP	Accrued Liabilities		22.30
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Ret.Sys		1,185,213.34
637.00	Due to Employees' Ret. System		118,756.59
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		17,650,634.80
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		47,200,636.69
980.00	Revenues		74,179.65

**OGDENSBURG CITY SD**  
**GENERAL FUND Trial Balance for Fiscal Year 2021**  
**Cycle 02**  
**Post Dates From 07/01/2020 To 08/31/2020**

G/L Account	Description	Debits	Credits
Grand Totals		75,738,606.51	75,738,606.51

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02

Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash		25,406.49
410.00	Due From State and Federal	322.20	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	695,157.34	
522.00	Expenditures	78,344.66	
599.00	Appropriated Fund Balance	60,990.00	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities	0.04	
630.00	Due To General Fund		73,468.82
630.ER	Due To Other for ERS		3,503.21
821.00	Reserve for Encumbrances		695,157.34
845.00	Reserve for Inventory		78,613.66
917.00	Unassigned Fund Balance	23,711.69	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,168,000.00
980.00	Revenues		0.07
<b>Grand Totals</b>		<b>2,044,149.59</b>	<b>2,044,149.59</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02

Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	58,961.16	
200.95	Chase - Scholarship MMA	123,419.81	
391.00	Due From PN Fund	316.08	
452.00	Investment in Securities, Sp R	4,182.90	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		183,174.63
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		3,705.32
<b>Grand Totals</b>		<b>186,879.95</b>	<b>186,879.95</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	181.88	
410.00	Due From State and Federal	309,808.92	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	833,976.69	
522.00	Expenditures	92,290.34	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		401,531.14
913.00	Committed Fund Balance		750.00
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		833,976.69
<b>Grand Totals</b>		<b>1,236,257.83</b>	<b>1,236,257.83</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02****Post Dates From 07/01/2020 To 08/31/2020**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	1,281.02	
200.01	Community - Capital MMA	25,003.54	
200.95	Chase - Capital MMA	25.15	
<b>Budgetary and Expense Accounts</b>			
521.00	Encumbrances	440,000.00	
522.00	Expenditures	7,203.79	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		2,275.38
630.05	Due To Debt Service Fund		3,637.04
821.00	Reserve for Encumbrances		440,000.00
917.00	Unassigned Fund Balance	6,834.20	
<b>Grand Totals</b>		<b>480,347.70</b>	<b>480,347.70</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
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	Deferred Outflow of Resources TRS	6,790,106.00	
496.20	Deferred Outflow of Resources ERS	1,442,015.00	
496.30	Deferred Outflow of Resources 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 08/31/2020.

\* - 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 02**

**Post Dates From 07/01/2020 To 08/31/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,555.47	
452.00	Investment in Securities, Sp R	65,027.22	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		316.08
899.00	Other Restricted Fund Balance		440,266.61
<b>Grand Totals</b>		<b>440,582.69</b>	<b>440,582.69</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	6,519.68	
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	6,967.04	
200.PR	Cash Payroll	6,696.34	
455.00	Securities and Mortgages	11,631,648.08	
<b>Liabilities and Reserves</b>			
016.99	FLEX TRANSFERS	17,162.64	
017.05	CSEA Deferred Vision		1,349.98
017.06	CSEA Dental	910.82	
017.07	OEA Vision		43.84
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
085.00	Due to General Fund		0.80
085.01	After School Program		6,460.33
630.00	Due To Other Funds		29,074.22
630.01	Due GF HI Prem - Admin		1,346.65
<b>Grand Totals</b>		<b>11,824,420.15</b>	<b>11,824,420.15</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02**  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,693,800.72	
391.00	Due From Other Funds (Capital)	3,637.04	
391.01	Due From Other Funds General	469,642.28	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,166,993.46
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		86.58
<b>Grand Totals</b>		<b>2,167,080.04</b>	<b>2,167,080.04</b>

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02  
Post Dates From 07/01/2020 To 08/31/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	179,665,401.72	
<b>Liabilities and Reserves</b>			
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
	<b>Grand Totals</b>	<b>179,665,401.72</b>	<b>179,665,401.72</b>

**OGDENSBURG CITY SD****LONG TERM DEBT Trial Balance for Fiscal Year 2021****Cycle 02****Post Dates From 07/01/2020 To 08/31/2020**

The latest accounting cycle closed in this fund is the period ending 08/31/2020.

\* - 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 02

Criteria Name: Last Run

Printed by Patricia Smithers