

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance Report

DATE: December 21, 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 September 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 September 30, 2020, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	835,801.58	
200.01	Community - General MMA	184,070.01	
200.95	Chase - General MMA	4,704,251.36	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	196,041.03	
250.00	Taxes Receivable, Current	6,958,165.57	
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	1,591.00	
391.02	Due From Federal Fund	408,867.45	
391.04	Due From Trust & Agency	109,406.40	
391.05	Due From Capital Fund	102,275.38	
391.ER	Due From Other for ERS	5,985.49	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	2,303,166.38	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	43,315,114.00	
521.00	Encumbrances	22,801,536.31	
522.00	Expenditures	5,597,753.45	
599.00	Appropriated Fund Balance	3,885,522.69	
Liabilities and Reserves			
600.00	Accounts Payable		13,082.40
601.50	Accrued Liabilities HI		196,041.03
630.01	Due To Cafeteria Fund		20,105.05
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers' Ret. Sys		900,657.11
637.00	Due to Employees' Ret. System		140,099.74
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		22,801,536.31
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
914.00	Assigned Appropriated Fund Bal		4,457,061.29
917.00	Unassigned Fund Balance		1,888,000.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod. Budg.		47,200,636.69
980.00	Revenues		13,840,358.79

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

<u>G/L Account</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>
	Grand Totals	94,449,982.20	94,449,982.20

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

* - 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 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash		21,375.51
391.00	Due From Other Funds	20,105.05	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	645,386.64	
522.00	Expenditures	146,397.94	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		5,985.49
631.00	Sales Tax Payable		82.09
821.00	Reserve for Encumbrances		645,386.64
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		163,093.79
	Grand Totals	2,082,537.18	2,082,537.18

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

* - 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 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	59,071.69	
200.95	Chase - Scholarship MMA	123,420.81	
391.00	Due From PN Fund	319.12	
452.00	Investment in Securities, Sp R	4,182.90	
Budgetary and Expense Accounts			
522.00	Expenditures	250.00	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		183,174.63
Budgetary and Revenue Accounts			
980.00	Revenues		4,069.89
Grand Totals		187,244.52	187,244.52

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	364.80	
410.00	Due From State and Federal	309,808.92	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,876,666.34	
521.00	Encumbrances	874,600.77	
522.00	Expenditures	99,641.92	
Liabilities and Reserves			
600.00	Accounts Payable		198.19
630.00	Due to General Fund		408,867.45
821.00	Reserve for Encumbrances		874,600.77
913.00	Committed Fund Balance		750.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,876,666.34
Grand Totals		3,161,082.75	3,161,082.75

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	14,681.32	
200.01	Community - Capital MMA	25,003.75	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
521.00	Encumbrances	353,400.00	
522.00	Expenditures	93,803.79	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		102,275.38
630.05	Due To Debt Service Fund		3,637.55
821.00	Reserve for Encumbrances		353,400.00
917.00	Unassigned Fund Balance	6,834.20	
Grand Totals		493,748.21	493,748.21

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

* - 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 03

Post Dates From 07/01/2020 To 09/30/2020

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 09/30/2020.

* - 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 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,558.51	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		319.12
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,585.73	440,585.73

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2021
Cycle 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	33,565.12	
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	14,544.22	
200.PR	Cash Payroll	33,370.83	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
010.00	Consolidated Payroll		6.04
016.99	FLEX TRANSFERS	25,661.65	
017.05	CSEA Deferred Vision		1,587.64
017.06	CSEA Dental	367.64	
017.07	OEA Vision		210.60
018.00	State Retirement	8.87	
021.00	New York State Income Tax	1,513.09	
022.00	Federal Income Tax	3,396.57	
023.00	Income Executions	10.42	
026.00	Social Security Tax	5,232.60	
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		109,406.40
Grand Totals		11,903,815.34	11,903,815.34

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

* - 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 03
Post Dates From 07/01/2020 To 09/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,842.39	
391.00	Due From Other Funds (Capital	3,637.55	
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		128.76
Grand Totals		2,167,122.22	2,167,122.22

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 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 03
Post Dates From 07/01/2020 To 09/30/2020

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		74,882,017.00
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 03
Post Dates From 07/01/2020 To 09/30/2020

The latest accounting cycle closed in this fund is the period ending 09/30/2020.

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

Selection Criteria

Cycle 03
Criteria Name: Last Run
Printed by Patricia Smithers