

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: February 22, 2021

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 January 2021 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 January 31, 2021, hereby accepts the report as presented this 22ND day of February 2021.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	43,345.34	
200.01	Community - General MMA	107,884.30	
200.95	Chase - General MMA	9,714,722.88	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	26,604.92	
250.00	Taxes Receivable, Current	728,725.59	
260.16	Taxes Receivable 2016-2017	41,984.93	
260.17	Taxes Receivable 2017-2018	43,469.29	
260.18	Taxes Receivable 2018-2019	43,408.56	
260.19	Taxes Receivable 2019-2020	43,874.25	
380.00	Accounts Receivable	1,591.00	
391.02	Due From Federal Fund	469,113.46	
391.04	Due From Trust & Agency	148,972.12	
391.05	Due From Capital Fund	352,775.38	
391.50	Due From HI Reserve	210,000.00	
391.ER	Due From Other for ERS	16,041.20	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	498,771.48	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,358,167.71	
521.00	Encumbrances	13,255,896.29	
522.00	Expenditures	17,707,938.90	
599.00	Appropriated Fund Balance	5,842,468.88	
Liabilities and Reserves			
600.00	Accounts Payable		1,273.92
601.50	Accrued Liabilities HI	202,334.04	
630.01	Due To Cafeteria Fund		65,901.73
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Ret.Sys		570,116.13
637.00	Due to Employees' Ret. System	87,874.57	
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		13,255,896.29
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
888.00	Reserve for Health Ins Advance		210,000.00
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

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

G/L Account	Description	Debits	Credits
980.00	Revenues		22,856,653.29
Grand Totals		93,497,942.13	93,497,942.13

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 11/30/2020.

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,862.67	
391.00	Due From Other Funds	65,901.73	
410.00	Due From State and Federal	3,003.00	
445.00	Inv. of Mat. & Supplies	17,258.15	
446.00	Surplus Food Inventory	47,771.01	
446.10	Purchased Food Inventory	22,574.13	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	451,890.24	
522.00	Expenditures	436,451.11	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		16,041.20
631.00	Sales Tax Payable		190.75
821.00	Reserve for Encumbrances		451,890.24
845.00	Reserve for Inventory		87,603.29
914.00	Assigned Appropriated Fund Bal	8,989.63	
917.00	Unassigned Fund Balance	23,711.69	
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		525,687.88
Grand Totals		2,249,413.36	2,249,413.36

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OGDENSBURG CITY SD**MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2021****Cycle 07****Post Dates From 07/01/2020 To 01/31/2021**

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	81,660.52	
200.95	Chase - Scholarship MMA	123,424.90	
391.00	Due From PN Fund	331.58	
452.00	Investment in Securities, Sp R	4,182.90	
Budgetary and Expense Accounts			
522.00	Expenditures	7,750.00	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		183,174.63
Budgetary and Revenue Accounts			
980.00	Revenues		34,175.27
Grand Totals		217,349.90	217,349.90

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	969.92	
410.00	Due From State and Federal	172,876.61	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,876,666.34	
521.00	Encumbrances	593,429.68	
522.00	Expenditures	767,799.56	
Liabilities and Reserves			
600.00	Accounts Payable		11.94
630.00	Due to General Fund		469,113.46
821.00	Reserve for Encumbrances		593,429.68
913.00	Committed Fund Balance		750.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,876,666.34
980.00	Revenues		471,770.69
Grand Totals		3,411,742.11	3,411,742.11

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	5,258.54	
200.01	Community - Capital MMA	25,004.59	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
521.00	Encumbrances	124,800.00	
522.00	Expenditures	353,727.66	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		352,775.38
630.05	Due To Debt Service Fund		3,639.48
821.00	Reserve for Encumbrances		124,800.00
917.00	Unassigned Fund Balance	6,834.20	
Grand Totals		515,650.14	515,650.14

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

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

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

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,570.97	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		331.58
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,598.19	440,598.19

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

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	77,113.98	
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	15,324.73	
200.PR	Cash Payroll	33,373.88	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
010.00	Consolidated Payroll		6.04
016.99	FLEX TRANSFERS	24,973.99	
017.05	CSEA Deferred Vision		3,184.80
017.06	CSEA Dental		779.74
017.07	OEA Vision		1,545.08
018.00	State Retirement	8.87	
020.06	Prudential Insurance		0.01
020.13	Pearl Carroll		0.01
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		11,631,848.08
038.00	Student Deposits		154,496.25
085.01	After School Program		6,460.33
630.00	Due To Other Funds		148,972.12
Grand Totals		11,947,092.46	11,947,092.46

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

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,013.24	
391.00	Due From Other Funds (Capital	3,639.48	
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		301.54
Grand Totals		2,167,295.00	2,167,295.00

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

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		71,048.00
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 07
Post Dates From 07/01/2020 To 01/31/2021

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The latest accounting cycle closed in this fund is the period ending 11/30/2020.

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Selection Criteria

Cycle 07
Criteria Name: Last Run
Printed by Patricia Smithers