

BUSINESS AND FINANCE DIVISION
Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: March 15, 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 February 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 February 28, 2021, hereby accepts the report as presented this 15th day of March 2021.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2021

Cycle 08

Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	384,555.66	
200.01	Community - General MMA	107,885.13	
200.95	Chase - General MMA	10,653,711.22	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	346,928.47	
250.00	Taxes Receivable, Current	725,394.34	
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	582,334.06	
391.04	Due From Trust & Agency	171,108.39	
391.05	Due From Capital Fund	474,775.38	
391.50	Due From HI Reserve	210,000.00	
391.ER	Due From Other for ERS	18,259.62	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	174,756.93	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,358,167.71	
521.00	Encumbrances	10,954,793.40	
522.00	Expenditures	20,367,320.39	
599.00	Appropriated Fund Balance	5,842,468.98	
Liabilities and Reserves			
600.00	Accounts Payable		29,244.58
601.50	Accrued Liabilities HI	74,956.75	
630.01	Due To Cafeteria Fund		5,746.60
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Ret.Sys		666,883.95
637.00	Due to Employees' Ret. System	65,649.86	
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		10,954,793.40
827.00	Retirement Contrib Reserve		765,585.27
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	Rerv 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			
980.00	Total Appropriations-Mod.Budg.		47,200,636.69

OGDENSBURG CITY SD**GENERAL FUND Trial Balance for Fiscal Year 2021****Cycle 08****Post Dates From 07/01/2020 To 02/28/2021**

G/L Account	Description	Debits	Credits
980.00	Revenues		26,834,600.96
Grand Totals		95,239,371.26	95,239,371.26

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 08

Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	2,660.54	
391.00	Due From Other Funds	5,746.60	
410.00	Due From State and Federal	78,359.00	
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	404,066.69	
522.00	Expenditures	505,357.47	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		1,566.43
630.ER	Due To Other for ERS		18,259.62
631.00	Sales Tax Payable		265.60
821.00	Reserve for Encumbrances		404,066.69
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		604,733.28
Grand Totals		2,284,494.91	2,284,494.91

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2021

Cycle 08

Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	75,461.40	
200.95	Chase - Scholarship MMA	123,425.83	
391.00	Due From PN Fund	334.42	
452.00	Investment in Securities, Sp R	4,182.90	
Budgetary and Expense Accounts			
522.00	Expenditures	15,650.00	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		183,174.63
Budgetary and Revenue Accounts			
980.00	Revenues		35,879.92
Grand Totals		219,054.55	219,054.55

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2021

Cycle 08

Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	350.18	
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	511,706.47	
522.00	Expenditures	881,684.88	
Liabilities and Reserves			
600.00	Accounts Payable		56.92
630.00	Due to General Fund		582,334.06
821.00	Reserve for Encumbrances		511,706.47
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		3,443,284.48	3,443,284.48

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2021
Cycle 08
Post Dates From 07/01/2020 To 02/28/2021

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 08****Post Dates From 07/01/2020 To 02/28/2021**

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,573.81	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		334.42
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,601.03	440,601.03

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.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2021

Cycle 08

Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	111,395.44	
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	4,313.61	
200.PR	Cash Payroll	33,374.51	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
010.00	Consolidated Payroll		6.04
016.99	FLEX TRANSFERS	24,249.38	
017.05	CSEA Deferred Vision		3,376.34
017.06	CSEA Dental		831.54
017.07	OEA Vision		1,711.84
018.00	State Retirement	8.87	
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		11,631,648.08
038.00	Student Deposits		154,496.25
085.01	After School Program		6,460.33
630.00	Due To Other Funds		171,108.39
Grand Totals		11,969,638.82	11,969,638.82

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

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2021
Cycle 08
Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,052.13	
391.00	Due From Other Funds (Capital)	3,639.89	
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		340.84
Grand Totals		2,167,334.30	2,167,334.30

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
LONG TERM DEBT Trial Balance for Fiscal Year 2021
Cycle 08
Post Dates From 07/01/2020 To 02/28/2021

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedna	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

LONG TERM DEBT Trial Balance for Fiscal Year 2021

Cycle 08

Post Dates From 07/01/2020 To 02/28/2021

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Selection Criteria

Cycle 08

Criteria Name: Last Run

Printed by Patricia Smithers