

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: April 19, 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 March 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 March 31, 2021, 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 09  
Post Dates From 07/01/2020 To 03/31/2021

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	667,508.43	
200.01	Community - General MMA	57,885.74	
200.95	Chase - General MMA	15,986,526.73	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	109,415.57	
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	
391.01	Due From Cafeteria	52,651.53	
391.02	Due From Federal Fund	617,517.61	
391.04	Due From Trust & Agency	193,245.11	
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	20,530.76	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	214,936.96	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	41,358,167.71	
521.00	Encumbrances	8,954,082.05	
522.00	Expenditures	23,241,944.53	
599.00	Appropriated Fund Balance	5,842,468.98	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		79,483.16
601.50	Accrued Liabilities HI	343,301.35	
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Ret.Sys		765,036.38
637.00	Due to Employees' Ret. System	43,526.92	
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		8,954,082.05
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		47,200,636.69

**OGDENSBURG CITY SD**  
**GENERAL FUND Trial Balance for Fiscal Year 2021**  
**Cycle 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

G/L Account	Description	Debits	Credits
980.00	Revenues		35,293,481.31
Grand Totals		101,840,184.67	101,840,184.67

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 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	4,320.56	
410.00	Due From State and Federal	144,227.00	
440.00	Due From Other Governments	2,089.00	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	348,281.66	
522.00	Expenditures	586,035.42	
599.00	Appropriated Fund Balance	60,990.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		8,121.57
630.00	Due To General Fund		52,651.53
630.ER	Due To Other for ERS		20,530.76
631.00	Sales Tax Payable		97.48
821.00	Reserve for Encumbrances		348,281.66
845.00	Reserve for Inventory		87,603.29
914.00	Assigned Appropriated Fund Bal	8,889.63	
917.00	Unassigned Fund Balance	23,711.69	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,168,000.00
980.00	Revenues		687,971.96
<b>Grand Totals</b>		<b>2,373,258.25</b>	<b>2,373,258.25</b>

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# OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2021

Cycle 09

Post Dates From 07/01/2020 To 03/31/2021

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	75,462.07	
200.95	Chase - Scholarship MMA	123,426.86	
391.00	Due From PN Fund	337.56	
452.00	Investment in Securities, Sp R	4,182.90	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	15,650.00	
<b>Liabilities and Reserves</b>			
899.00	Other Restricted Fund Balance		183,174.63
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		35,884.76
<b>Grand Totals</b>		<b>219,059.39</b>	<b>219,059.39</b>

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**OGDENSBURG CITY SD**  
**SPECIAL AID FUND Trial Balance for Fiscal Year 2021**  
**Cycle 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	631.46	
410.00	Due From State and Federal	140,505.21	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,876,666.34	
521.00	Encumbrances	428,888.67	
522.00	Expenditures	995,723.28	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,156.00
630.00	Due to General Fund		617,517.61
821.00	Reserve for Encumbrances		428,888.67
913.00	Committed Fund Balance		750.00
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,876,666.34
980.00	Revenues		517,436.34
<b>Grand Totals</b>		<b>3,442,414.96</b>	<b>3,442,414.96</b>

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# OGDENSBURG CITY SD

## FIXED ASSETS Trial Balance for Fiscal Year 2021

Cycle 09

Post Dates From 07/01/2020 To 03/31/2021

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	DeferredOutflowsofResourcesTRS	6,790,106.00	
496.20	DeferredOutflowsofResourcesERS	1,442,015.00	
496.30	DeferredOutflowsofResources OP	5,064,709.00	
<b>Grand Totals</b>		<b>140,632,526.00</b>	<b>140,632,526.00</b>

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**OGDENSBURG CITY SD**  
**PERMANENT FUND Trial Balance for Fiscal Year 2021**  
**Cycle 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,576.95	
452.00	Investment in Securities, Sp R	65,027.22	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		337.56
899.00	Other Restricted Fund Balance		440,266.61
<b>Grand Totals</b>		<b>440,604.17</b>	<b>440,604.17</b>

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# OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2021

Cycle 09

Post Dates From 07/01/2020 To 03/31/2021

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	122,496.13	
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	11,320.89	
200.PR	Cash Payroll	33,375.28	
455.00	Securities and Mortgages	11,631,648.08	
<b>Liabilities and Reserves</b>			
010.00	Consolidated Payroll		6.04
016.99	FLEX TRANSFERS	28,977.83	
017.05	CSEA Deferred Vision		3,548.49
017.06	CSEA Dental		1,059.98
017.07	OEA Vision		1,878.60
018.00	State Retirement	8.12	
018.01	State Retirement in Arrears		132.38
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		11,631,648.08
038.00	Student Deposits		154,496.25
085.01	After School Program		6,460.33
630.00	Due To Other Funds		193,245.11
<b>Grand Totals</b>		<b>11,992,475.27</b>	<b>11,992,475.27</b>

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**OGDENSBURG CITY SD**  
**DEBT SERVICE Trial Balance for Fiscal Year 2021**  
**Cycle 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,694,095.19	
391.00	Due From Other Funds (Capital	3,640.10	
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		384.11
<b>Grand Totals</b>		<b>2,167,377.57</b>	<b>2,167,377.57</b>

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**OGDENSBURG CITY SD**  
**LONG TERM DEBT Trial Balance for Fiscal Year 2021**  
**Cycle 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

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 09**  
**Post Dates From 07/01/2020 To 03/31/2021**

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Selection Criteria
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Cycle 09 Criteria Name: Last Run Printed by Patricia Smithers
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