

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

SUBJECT: Trial Balance

DATE: June 21, 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 May 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 May 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 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	727,933.54	
200.01	Community - General MMA	7,885.94	
200.95	Chase - General MMA	14,354,415.66	
230.00	Cash, Special Reserves	2,522,761.51	
230.50	Cash, Special Reserves HI	5,949.56	
250.00	Taxes Receivable, Current	488,876.90	
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	1,215.00	
391.02	Due From Federal Fund	934,959.06	
391.04	Due From Trust & Agency	137,517.09	
391.05	Due From Capital Fund	501,775.38	
391.50	Due From HI Reserve	210,000.00	
391.ER	Due From Other for ERS	25,666.88	
410.00	Due From State and Federal	29,215.43	
440.00	Due From Other Governments	235,993.76	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	41,358,167.71	
521.00	Encumbrances	4,960,569.49	
522.00	Expenditures	29,449,663.50	
599.00	Appropriated Fund Balance	5,842,468.98	
Liabilities and Reserves			
601.50	Accrued Liabilities HI	776,765.28	
630.01	Due To Cafeteria Fund		94,252.21
630.09	Due To DEBT SERVICE FUND		469,642.28
632.00	Due to State Teachers'Ret.Sys		963,186.44
637.00	Due to Employees' Ret. System		6,734.30
691.00	Deferred Revenues		311,300.55
815.00	Unemployment Insurance Reserve		425,167.63
821.00	Reserve for Encumbrances		4,960,569.49
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		151,332.89
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
980.00	Revenues		39,971,693.49

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OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

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G/L Account	Description	Debits	Credits
Grand Totals		102,744,537.70	102,744,537.70

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

* - 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 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	7,313.75	
391.00	Due From Other Funds	94,252.21	
410.00	Due From State and Federal	74,037.00	
440.00	Due From Other Governments	490.00	
445.00	Inv. of Mat. & Supplies	15,706.23	
446.00	Surplus Food Inventory	44,207.84	
446.10	Purchased Food Inventory	16,589.77	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	201,454.55	
522.00	Expenditures	747,443.92	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
630.ER	Due To Other for ERS		25,666.88
631.00	Sales Tax Payable		458.72
821.00	Reserve for Encumbrances		201,454.55
845.00	Reserve for Inventory		76,404.65
914.00	Assigned Appropriated Fund Bal		2,209.01
917.00	Unassigned Fund Balance	23,711.69	
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		919,013.15
Grand Totals		2,393,206.96	2,393,206.96

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	87,788.62	
200.95	Chase - Scholarship MMA	123,428.89	
391.00	Due From PN Fund	343.74	
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		48,219.52
Grand Totals		231,394.15	231,394.15

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	818.45	
410.00	Due From State and Federal	140,505.21	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,876,666.34	
521.00	Encumbrances	285,297.57	
522.00	Expenditures	1,311,821.74	
Liabilities and Reserves			
630.00	Due to General Fund		934,959.06
821.00	Reserve for Encumbrances		285,297.57
913.00	Committed Fund Balance		750.00
Budgetary and Revenue Accounts			
980.00	Total Appropriations-Mod.Budg.		1,876,666.34
980.00	Revenues		517,436.34
Grand Totals		3,615,109.31	3,615,109.31

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

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	5,084,709.00	
Grand Totals		140,632,526.00	140,632,526.00

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,583.13	
452.00	Investment in Securities, Sp R	65,027.22	
Liabilities and Reserves			
630.00	Due to CM Fund		343.74
899.00	Other Restricted Fund Balance		440,266.61
Grand Totals		440,610.35	440,610.35

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

* - 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 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	67,398.04	
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	13,105.07	
200.PR	Cash Payroll	33,376.51	
455.00	Securities and Mortgages	11,631,648.08	
Liabilities and Reserves			
010.00	Consolidated Payroll		6.04
016.99	FLEX TRANSFERS	27,193.65	
017.05	CSEA Deferred Vision		3,876.67
017.06	CSEA Dental		1,163.58
017.07	OEA Vision		2,212.12
018.00	State Retirement	8.87	
020.06	Prudential Insurance	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
085.00	Due to General Fund		1.66
085.01	After School Program		6,460.33
630.00	Due To Other Funds		137,515.43
Grand Totals		11,937,380.16	11,937,380.16

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,179.92	
391.00	Due From Other Funds (Capital	3,640.56	
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		469.30
Grand Totals		2,167,462.76	2,167,462.76

The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

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		71,046.00
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

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2021
Cycle 11
Post Dates From 07/01/2020 To 05/31/2021

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The latest accounting cycle closed in this fund is the period ending 05/31/2021.

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Selection Criteria

Cycle 11
Criteria Name: Last Run
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