

BUSINESS AND FINANCE DIVISION
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: January 18, 2022

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 October 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 October 31, 2021, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks/kb

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,923,016.11	
200.01	Community - General MMA	2,507,896.22	
200.70	Cash TA	78,626.65	
200.71	Cash FSA / HRA	17,403.33	
200.72	Cash Payroll	33,666.73	
200.95	Chase - General MMA	3,793,727.75	
230.00	Cash, Special Reserves	7,072,703.93	
230.50	Cash, Special Reserves HI	231,261.70	
250.00	Taxes Receivable, Current	1,505,342.74	
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	
260.20	Taxes Receivable 2020-2021	172,793.17	
380.00	Accounts Receivable	8,000.00	
391.02	Due From Federal Fund	1,685,610.13	
391.05	Due From Capital Fund	1,245,143.63	
391.ER	Due From Other for ERS	10,049.68	
391.PR	Due From Other for Payroll		1,001.93
410.00	Due From State and Federal	540,620.00	
440.00	Due From Other Governments	2,289,004.34	
480.00	Prepaid Expenditures	128,123.66	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	44,666,964.00	
521.00	Encumbrances	22,199,899.45	
522.00	Expenditures	8,927,090.63	
599.00	Appropriated Fund Balance	4,739,312.15	
Liabilities and Reserves			
600.00	Accounts Payable		83,427.73
601.50	Accrued Liabilities HI	506,763.53	
601.BP	Accrued Liabilities	5.11	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		28,754.45
630.09	Due To DEBT SERVICE FUND		145,642.28
630.PR	Due To Payroll	1,001.93	
632.00	Due to State Teachers' Ret. Sys		1,097,080.08
637.00	Due to Employees' Ret. System		190,499.48
716.01	Flex Transfers	27,611.45	
717.05	Deferred CSEA Vision		1,603.32
717.06	CSEA Dental	1,546.96	
717.07	OEA Vision		433.84
720.01	Health Insurance Cont Admin		6,169.13
720.02	Health Insurance Cont OEA		27,921.80
720.03	Health Insurance Cont CSEA		14,617.44
720.06	Prudential Insurance		0.02
720.30	Security Life Insurance	52.24	
721.00	New York State Income Tax	1,541.51	
724.00	Association and Union Dues	4,445.90	
726.00	Social Security Tax	115.14	
806.00	Non-Spendable Fund Balance		128,123.66

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
815.00	Unemployment Insurance Reserve		925,167.63
821.00	Reserve for Encumbrances		22,199,899.45
827.00	Retirement Contrib Reserve		1,365,595.27
828.00	TRS Contributions Reserve		400,000.00
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
864.21	Reserve for Tax Certiorari 202		151,242.97
867.00	Rsrv Empl Benefits/Accr Liab		490,577.46
878.00	Fund Balance, Capital Reserve		3,000,000.00
888.00	Reserve for Health Ins Advance		210,000.00
889.00	Reserve for SMEC Energy Costs		24,538.80
913.00	Committed Fund Balance		18,276.15
914.00	Assigned Appropriated Fund Bal		5,028,953.07
917.00	Unassigned Fund Balance		1,975,520.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		49,406,276.15
980.00	Revenues		17,058,712.56
Grand Totals		104,492,076.80	104,492,076.80

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2022

Cycle 04

Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	8,473.92	
391.00	Due From Other Funds	28,754.45	
410.00	Due From State and Federal	327,699.00	
445.00	Inv. of Mat. & Supplies	10,916.89	
446.00	Surplus Food Inventory	33,956.22	
446.10	Purchased Food Inventory	14,966.02	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,162,010.00	
521.00	Encumbrances	559,153.80	
522.00	Expenditures	254,222.09	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		18,987.68
630.ER	Due To Other for ERS		10,049.68
631.00	Sales Tax Payable		122.09
821.00	Reserve for Encumbrances		559,153.80
845.00	Reserve for Inventory		59,839.13
917.00	Unassigned Fund Balance		227,578.16
Budgetary and Revenue Accounts			
960.00	Appropriations		1,223,000.00
980.00	Revenues		362,411.85
Grand Totals		2,461,142.39	2,461,142.39

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 04

Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	54,923.17	
200.70	Extra Curricular Checking	116,098.35	
200.71	Extra Curricular Savings	5,010.91	
200.72	Extra Curricular CD	28,988.63	
200.95	Chase - Scholarship MMA	123,433.98	
391.00	Due From PN Fund	359.24	
391.01	Due From Other Funds	6,460.33	
450.01	Securities and Mortgages	15,785,641.62	
452.00	Investment in Securities, Sp R	3,436.41	
Budgetary and Expense Accounts			
522.00	Expenditures	7,375.00	
Liabilities and Reserves			
730.00	Guaranty & Bid Deposits		15,785,641.62
738.00	Student Deposits		150,097.89
738.01	After School Program		6,460.33
899.00	Other Restricted Fund Balance		179,743.99
Budgetary and Revenue Accounts			
980.00	Revenues		9,783.81
Grand Totals		16,131,727.64	16,131,727.64

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No accounting cycles have been closed for this fund in this fiscal year.

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	85,019.82	
410.00	Due From State and Federal	1,264,072.72	
Budgetary and Expense Accounts			
522.00	Expenditures	394,922.27	
Liabilities and Reserves			
600.00	Accounts Payable		700.42
630.00	Due to General Fund		1,685,610.13
913.00	Committed Fund Balance		5,657.81
Budgetary and Revenue Accounts			
980.00	Revenues		52,046.45
Grand Totals		1,744,014.81	1,744,014.81

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,743.62	
200.01	Community - Capital MMA	14,006.02	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
522.00	Expenditures	1,262,111.17	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		1,245,143.63
630.05	Due To Debt Service Fund		3,641.25
917.00	Unassigned Fund Balance	3,334.20	
Grand Totals		1,283,220.16	1,283,220.16

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

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	3,837,675.00	
112.00	Accumulated Depr-Bldgs		46,405,394.00
113.00	Accumulated Depr-Improvements		701,332.00
114.00	Accumulated Depr-Equipment		2,511,668.00
152.00	Current Appropriations		37,480,328.00
158.00	Investment in Fixed Assets		76,096,195.00
496.10	DeferredOutflowsofResourcesTRS	7,264,847.00	
496.20	DeferredOutflowsofResourcesERS	1,741,369.00	
496.30	DeferredOutflowsofResources OP	28,474,112.00	
Grand Totals		163,194,917.00	163,194,917.00

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No accounting cycles have been closed for this fund in this fiscal year.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,598.63	
452.00	Investment in Securities, Sp R	66,409.34	
Liabilities and Reserves			
630.00	Due to CM Fund		359.24
899.00	Other Restricted Fund Balance		441,648.73
Grand Totals		442,007.97	442,007.97

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,392.49	
391.00	Due From Other Funds (Capital	3,641.25	
391.01	Due From Other Funds General	145,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		1,843,504.60
Budgetary and Revenue Accounts			
980.00	Revenues		171.42
Grand Totals		1,843,676.02	1,843,676.02

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2022
Cycle 04
Post Dates From 07/01/2021 To 10/31/2021

G/L Account	Description	Debits	Credits
Assets			
125.00	Budgets for Capital Indebtedne	194,010,224.55	
Liabilities and Reserves			
628.03	2006 - Bonds Payable		30,000.00
628.04	2008 - Bonds Payable		1,330,000.00
628.05	2017 - Bonds Payable		3,165,000.00
628.06	2018 - Bonds Payable		17,655,000.00
628.07	2019 - Bonds Payable		15,040,000.00
628.99	Bond Premium Liability		2,022,748.00
637.00	Due to Employees' Ret. System		54,233.00
638.10	Net Pension Liability TRS		2,019,735.00
638.20	Net Pension Liability ERS		8,358.00
683.00	Other Post Employment Benefit		106,406,464.00
687.00	Compensated Absences		118,833.55
697.10	Deferred Inflows of Resources TRS		1,123,094.00
697.20	Deferred Inflows of Resources ERS		2,542,063.00
697.30	Deferred Inflows of Resources OPE		42,494,696.00
	Grand Totals	194,010,224.55	194,010,224.55

OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2022

Cycle 04

Post Dates From 07/01/2021 To 10/31/2021

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

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

Selection Criteria

Cycle 04

Criteria Name: Last Run

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