

BUSINESS AND FINANCE DIVISION
Report No. B5

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 November 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 November 30, 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 05
Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------|---------------|
| Assets | | | |
| 200.00 | Cash | 1,263,194.24 | |
| 200.01 | Community - General MMA | 1,500,012.53 | |
| 200.70 | Cash TA | 102,064.16 | |
| 200.71 | Cash FSA / HRA | 12,037.19 | |
| 200.72 | Cash Payroll | 33,031.02 | |
| 200.95 | Chase - General MMA | 4,028,717.26 | |
| 230.00 | Cash, Special Reserves | 7,072,703.93 | |
| 230.50 | Cash, Special Reserves HI | 340,642.51 | |
| 250.00 | Taxes Receivable, Current | 1,503,780.00 | |
| 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 | |
| 391.01 | Due From Cafeteria | 71,245.55 | |
| 391.02 | Due From Federal Fund | 2,060,611.26 | |
| 391.05 | Due From Capital Fund | 1,245,143.63 | |
| 391.ER | Due From Other for ERS | 13,061.79 | |
| 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 | 19,650,986.15 | |
| 522.00 | Expenditures | 12,056,219.37 | |
| 599.00 | Appropriated Fund Balance | 4,739,312.15 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 39,702.82 |
| 601.50 | Accrued Liabilities HI | 463,394.28 | |
| 601.BP | Accrued Liabilities | 5.11 | |
| 630.00 | Due To Other Funds | | 6,460.33 |
| 630.09 | Due To DEBT SERVICE FUND | | 145,642.28 |
| 632.00 | Due to State Teachers'Ret.Sys | | 789,899.34 |
| 637.00 | Due to Employees' Ret. System | | 222,582.48 |
| 716.01 | Flex Transfers | 32,977.59 | |
| 717.05 | Deferred CSEA Vision | | 1,780.80 |
| 717.06 | CSEA Dental | 1,767.57 | |
| 717.07 | OEA Vision | | 594.42 |
| 718.00 | State Retirement | | 1.68 |
| 720.01 | Health Insurance Cont Admin | | 7,798.91 |
| 720.02 | Health Insurance Cont OEA | | 41,997.61 |
| 720.03 | Health Insurance Cont CSEA | | 21,887.44 |
| 720.06 | Prudential Insurance | | 0.01 |
| 720.30 | Security Life Insurance | 45.72 | |
| 721.00 | New York State Income Tax | 1,513.09 | |
| 724.00 | Association and Union Dues | 3,890.20 | |
| 806.00 | Non-Spendable Fund Balance | | 128,123.66 |
| 815.00 | Unemployment Insurance Reserve | | 925,167.63 |
| 821.00 | Reserve for Encumbrances | | 19,650,986.15 |

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2022

Cycle 05

Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|--------------------------------|--------------------------------|----------------|----------------|
| 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 | | 19,615,411.27 |
| Grand Totals | | 104,174,598.50 | 104,174,598.50 |

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 05

Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 50,511.19 | |
| 410.00 | Due From State and Federal | 327,699.00 | |
| 445.00 | Inv. of Mat. & Supplies | 19,057.42 | |
| 446.00 | Surplus Food Inventory | 29,886.64 | |
| 446.10 | Purchased Food Inventory | 25,174.88 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenues | 1,162,010.00 | |
| 521.00 | Encumbrances | 501,764.10 | |
| 522.00 | Expenditures | 319,621.69 | |
| 599.00 | Appropriated Fund Balance | 60,990.00 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 22,590.68 |
| 630.00 | Due To General Fund | | 71,245.55 |
| 630.ER | Due To Other for ERS | | 13,061.79 |
| 631.00 | Sales Tax Payable | | 286.88 |
| 821.00 | Reserve for Encumbrances | | 501,764.10 |
| 845.00 | Reserve for Inventory | | 74,118.94 |
| 917.00 | Unassigned Fund Balance | | 213,298.35 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Appropriations | | 1,223,000.00 |
| 980.00 | Revenues | | 377,348.63 |
| Grand Totals | | 2,496,714.92 | 2,496,714.92 |

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

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 05

Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.00 | Cash | 54,963.59 | |
| 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 | 123,434.98 | |
| 391.00 | Due From PN Fund | 362.28 | |
| 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 | | 9,828.27 |
| Grand Totals | | 16,131,772.10 | 16,131,772.10 |

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

SPECIAL AID FUND Trial Balance for Fiscal Year 2022

Cycle 05

Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 92,741.28 | |
| 410.00 | Due From State and Federal | 1,264,072.72 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 787,584.78 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 26,083.26 |
| 630.00 | Due to General Fund | | 2,060,611.26 |
| 913.00 | Committed Fund Balance | | 5,657.81 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 52,046.45 |
| Grand Totals | | 2,144,398.78 | 2,144,398.78 |

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
CAPITAL FUND Trial Balance for Fiscal Year 2022
Cycle 05
Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 3,743.65 | |
| 200.01 | Community - Capital MMA | 14,006.13 | |
| 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 | | 3,641.39 |
| 917.00 | Unassigned Fund Balance | 3,334.20 | |
| Grand Totals | | 1,283,220.30 | 1,283,220.30 |

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
FIXED ASSETS Trial Balance for Fiscal Year 2022
Cycle 05
Post Dates From 07/01/2021 To 11/30/2021

| 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 |

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
PERMANENT FUND Trial Balance for Fiscal Year 2022
Cycle 05
Post Dates From 07/01/2021 To 11/30/2021

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.95 | Chase - Scholarship MMA | 375,601.67 | |
| 452.00 | Investment in Securities, Sp R | 66,409.34 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to CM Fund | | 362.28 |
| 899.00 | Other Restricted Fund Balance | | 441,648.73 |
| Grand Totals | | 442,011.01 | 442,011.01 |

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 05****Post Dates From 07/01/2021 To 11/30/2021**

| G/L Account | Description | Debits | Credits |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.95 | Chase - Debt Service MMA | 1,694,434.17 | |
| 391.00 | Due From Other Funds (Capital | 3,641.39 | |
| 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 | | 213.24 |
| Grand Totals | | 1,843,717.84 | 1,843,717.84 |

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 05

Post Dates From 07/01/2021 To 11/30/2021

| 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 | DeferredInflowsOfResourcesTRS | | 1,123,094.00 |
| 697.20 | DeferredInflowsOfResourcesERS | | 2,542,063.00 |
| 697.30 | DeferredInflowsOfResources 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 05
Post Dates From 07/01/2021 To 11/30/2021

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 05
Criteria Name: Last Run
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