

BUSINESS AND FINANCE DIVISION
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: December 20, 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 June 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 June 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 2021

Cycle 99

Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	12,640.43	
200.01	Community - General MMA	907,886.27	
200.70	Cash TA	38,829.08	
200.71	Cash FSA / HRA	5,014.78	
200.72	Cash Payroll	33,377.28	
200.95	Chase - General MMA	4,873,795.09	
230.00	Cash, Special Reserves	7,072,703.93	
230.50	Cash, Special Reserves HI	21,876.34	
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	
260.20	Taxes Receivable 2020-2021	388,421.14	
391.02	Due From Federal Fund	1,074,598.81	
391.05	Due From Capital Fund	420,143.63	
410.00	Due From State and Federal	1,151,777.75	
440.00	Due From Other Governments	1,701,955.86	
480.00	Prepaid Expenditures	128,123.66	
Liabilities and Reserves			
600.99	Accounts Payable		265,224.34
601.00	Accrued Liabilities		99,161.71
601.BP	Accrued Liabilities		1,863,070.54
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		64,473.45
630.09	Due To DEBT SERVICE FUND		145,642.28
632.00	Due to State Teachers' Ret. Sys		1,248,260.96
637.00	Due to Employees' Ret. System		81,980.97
717.05	Deferred CSEA Vision		4,004.30
717.06	CSEA Dental		1,147.55
717.07	OEA Vision		2,378.88
718.02	State Retirement Loans		12.05
721.00	New York State Income Tax	1,513.09	
806.00	Non-Spendable Fund Balance		128,123.66
815.00	Unemployment Insurance Reserve		925,167.63
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

OGDENSBURG CITY SD**GENERAL FUND Trial Balance for Fiscal Year 2021****Cycle 99****Post Dates From 07/01/2020 To 06/30/2021**

G/L Account	Description	Debits	Credits
917.00	Unassigned Fund Balance		1,975,520.00
	Grand Totals	18,005,394.17	18,005,394.17

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

* - 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 99

Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	3,214.28	
380.00	Accounts Receivable	661.00	
391.00	Due From Other Funds	64,473.45	
410.00	Due From State and Federal	204,281.00	
440.00	Due From Other Governments	300.00	
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	
Liabilities and Reserves			
600.99	Accounts Payable		343.30
601.00	Accrued Liabilities		13,417.86
601.BP	Accrued Liabilities		31,440.37
631.00	Sales Tax Payable		150.04
845.00	Reserve for Inventory		59,839.13
917.00	Unassigned Fund Balance		227,578.16
Grand Totals		332,768.86	332,768.86

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2021

Cycle 99

Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	52,530.91	
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	123,429.89	
391.00	Due From PN Fund	346.78	
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	
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
Grand Totals		16,121,943.83	16,121,943.83

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2021

Cycle 99

Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	294.36	
410.00	Due From State and Federal	1,264,072.72	
Liabilities and Reserves			
600.99	Accounts Payable		29,569.50
601.BP	Accrued Liabilities		154,540.96
630.00	Due to General Fund		1,074,598.81
913.00	Committed Fund Balance		5,657.81
Grand Totals		1,264,367.08	1,264,367.08

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2021
Cycle 99
Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	854.73	
200.01	Community - Capital MMA	14,005.55	
200.95	Chase - Capital MMA	25.15	
410.00	Due From State and Federal	440,000.00	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		420,143.63
630.05	Due To Debt Service Fund		3,640.72
917.00	Unassigned Fund Balance	3,334.20	
Grand Totals		458,219.63	458,219.63

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2021

Cycle 99

Post Dates From 07/01/2020 To 06/30/2021

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 latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2021
Cycle 99
Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,586.17	
452.00	Investment in Securities, Sp R	66,409.34	
Liabilities and Reserves			
630.00	Due to CM Fund		346.78
899.00	Other Restricted Fund Balance		441,648.73
Grand Totals		441,995.51	441,995.51

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2021
Cycle 99
Post Dates From 07/01/2020 To 06/30/2021

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,221.60	
391.00	Due From Other Funds (Capital	3,640.72	
391.01	Due From Other Funds General	145,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		1,843,504.60
Grand Totals		1,843,504.60	1,843,504.60

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

* - 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 99
Post Dates From 07/01/2020 To 06/30/2021

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	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 2021
Cycle 99
Post Dates From 07/01/2020 To 06/30/2021

The latest accounting cycle closed in this fund is the period ending 06/30/2021.

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Selection Criteria

Cycle 99
Criteria Name: Last Run
Printed by Kaleb Bertrand