

BUSINESS AND FINANCE DIVISION  
Report No. B9

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 August 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 August 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 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                           | Description                    | Debits        | Credits       |
|---------------------------------------|--------------------------------|---------------|---------------|
| <b>Assets</b>                         |                                |               |               |
| 200.00                                | Cash                           | 1,684,580.87  |               |
| 200.01                                | Community - General MMA        | 7,886.50      |               |
| 200.70                                | Cash TA                        | 41,728.11     |               |
| 200.71                                | Cash FSA / HRA                 | 3,643.89      |               |
| 200.72                                | Cash Payroll                   | 33,027.61     |               |
| 200.95                                | Chase - General MMA            | 266,838.03    |               |
| 230.00                                | Cash, Special Reserves         | 7,072,703.93  |               |
| 230.50                                | Cash, Special Reserves HI      | 111,817.69    |               |
| 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          | 1,285,609.12  |               |
| 391.ER                                | Due From Other for ERS         | 4,498.98      |               |
| 410.00                                | Due From State and Federal     | 540,620.00    |               |
| 440.00                                | Due From Other Governments     | 1,670,164.77  |               |
| 480.00                                | Prepaid Expenditures           | 128,123.66    |               |
| <b>Budgetary and Expense Accounts</b> |                                |               |               |
| 510.00                                | Total Est. Rev.-Modified Budg. | 44,666,964.00 |               |
| 521.00                                | Encumbrances                   | 25,470,481.38 |               |
| 522.00                                | Expenditures                   | 2,930,538.10  |               |
| 599.00                                | Appropriated Fund Balance      | 4,739,312.15  |               |
| <b>Liabilities and Reserves</b>       |                                |               |               |
| 600.00                                | Accounts Payable               |               | 4,469.93      |
| 601.50                                | Accrued Liabilities HI         |               | 148,280.10    |
| 601.BP                                | Accrued Liabilities            | 5.11          |               |
| 630.00                                | Due To Other Funds             |               | 6,460.33      |
| 630.01                                | Due To Cafeteria Fund          |               | 170,383.45    |
| 630.05                                | Due To Capital Fund            |               | 19,856.37     |
| 630.09                                | Due To DEBT SERVICE FUND       |               | 145,642.28    |
| 632.00                                | Due to State Teachers'Ret.Sys  |               | 1,291,759.52  |
| 637.00                                | Due to Employees' Ret. System  |               | 130,221.16    |
| 716.01                                | Flex Transfers                 | 31,370.89     |               |
| 717.05                                | Deferred CSEA Vision           |               | 1,237.19      |
| 717.06                                | CSEA Dental                    | 1,899.04      |               |
| 717.07                                | OEA Vision                     |               | 100.32        |
| 720.01                                | Health Insurance Cont Admin    |               | 2,909.57      |
| 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    |
| 821.00                                | Reserve for Encumbrances       |               | 25,470,481.38 |
| 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    |

**OGDENSBURG CITY SD**  
GENERAL FUND Trial Balance for Fiscal Year 2022  
**Cycle 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                           | Description                    | Debits               | Credits              |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| 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         |
| <b>Budgetary and Revenue Accounts</b> |                                |                      |                      |
| 960.00                                | Total Appropriations-Mod.Budg. |                      | 49,406,276.15        |
| 980.00                                | Revenues                       |                      | 232,830.53           |
| <b>Grand Totals</b>                   |                                | <b>91,254,485.09</b> | <b>91,254,485.09</b> |

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 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                           | Description                | Debits              | Credits             |
|---------------------------------------|----------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                            |                     |                     |
| 200.00                                | Cash                       | 7,098.89            |                     |
| 391.00                                | Due From Other Funds       | 170,383.45          |                     |
| 410.00                                | Due From State and Federal | 3,371.00            |                     |
| 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           |                     |
| <b>Budgetary and Expense Accounts</b> |                            |                     |                     |
| 510.00                                | Estimated Revenues         | 1,162,010.00        |                     |
| 521.00                                | Encumbrances               | 731,946.05          |                     |
| 522.00                                | Expenditures               | 51,696.49           |                     |
| 599.00                                | Appropriated Fund Balance  | 60,990.00           |                     |
| <b>Liabilities and Reserves</b>       |                            |                     |                     |
| 630.ER                                | Due To Other for ERS       |                     | 4,498.98            |
| 631.00                                | Sales Tax Payable          |                     | 150.04              |
| 821.00                                | Reserve for Encumbrances   |                     | 731,946.05          |
| 845.00                                | Reserve for Inventory      |                     | 59,839.13           |
| 917.00                                | Unassigned Fund Balance    |                     | 227,578.16          |
| <b>Budgetary and Revenue Accounts</b> |                            |                     |                     |
| 960.00                                | Appropriations             |                     | 1,223,000.00        |
| 980.00                                | Revenues                   |                     | 622.65              |
| <b>Grand Totals</b>                   |                            | <b>2,247,635.01</b> | <b>2,247,635.01</b> |

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# OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 02

Post Dates From 07/01/2021 To 08/31/2021

| G/L Account                           | Description                    | Debits               | Credits              |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| <b>Assets</b>                         |                                |                      |                      |
| 200.00                                | Cash                           | 59,344.47            |                      |
| 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        | 123,431.95           |                      |
| 391.00                                | Due From PN Fund               | 353.06               |                      |
| 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             |                      |
| <b>Budgetary and Expense Accounts</b> |                                |                      |                      |
| 522.00                                | Expenditures                   | 7,500.00             |                      |
| <b>Liabilities and Reserves</b>       |                                |                      |                      |
| 600.00                                | Accounts Payable               |                      | 7,500.00             |
| 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           |
| <b>Budgetary and Revenue Accounts</b> |                                |                      |                      |
| 980.00                                | Revenues                       |                      | 6,821.90             |
| <b>Grand Totals</b>                   |                                | <b>16,136,265.73</b> | <b>16,136,265.73</b> |

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 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                           | Description                | Debits              | Credits             |
|---------------------------------------|----------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                            |                     |                     |
| 200.00                                | Cash                       | 18,991.03           |                     |
| 410.00                                | Due From State and Federal | 1,264,072.72        |                     |
| <b>Budgetary and Expense Accounts</b> |                            |                     |                     |
| 522.00                                | Expenditures               | 60,249.63           |                     |
| <b>Liabilities and Reserves</b>       |                            |                     |                     |
| 630.00                                | Due to General Fund        |                     | 1,285,609.12        |
| 913.00                                | Committed Fund Balance     |                     | 5,657.81            |
| <b>Budgetary and Revenue Accounts</b> |                            |                     |                     |
| 980.00                                | Revenues                   |                     | 52,046.45           |
| <b>Grand Totals</b>                   |                            | <b>1,343,313.38</b> | <b>1,343,313.38</b> |

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

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**OGDENSBURG CITY SD**  
CAPITAL FUND Trial Balance for Fiscal Year 2022  
**Cycle 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                     | Description              | Debits           | Credits          |
|---------------------------------|--------------------------|------------------|------------------|
| <b>Assets</b>                   |                          |                  |                  |
| 200.00                          | Cash                     | 854.73           |                  |
| 200.01                          | Community - Capital MMA  | 14,005.79        |                  |
| 200.95                          | Chase - Capital MMA      | 25.15            |                  |
| 391.00                          | Due From General Fund    | 19,856.37        |                  |
| <b>Liabilities and Reserves</b> |                          |                  |                  |
| 601.00                          | Accrued Liabilities      |                  | 34,435.28        |
| 630.05                          | Due To Debt Service Fund |                  | 3,640.96         |
| 917.00                          | Unassigned Fund Balance  | 3,334.20         |                  |
| <b>Grand Totals</b>             |                          | <b>38,076.24</b> | <b>38,076.24</b> |

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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 02**  
Post Dates From 07/01/2021 To 08/31/2021

| 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                      | 3,837,675.00          |                       |
| 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         |                       |
| <b>Grand Totals</b> |                                | <b>163,194,917.00</b> | <b>163,194,917.00</b> |

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 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                     | Description                    | Debits            | Credits           |
|---------------------------------|--------------------------------|-------------------|-------------------|
| <b>Assets</b>                   |                                |                   |                   |
| 200.95                          | Chase - Scholarship MMA        | 375,592.45        |                   |
| 452.00                          | Investment in Securities, Sp R | 66,409.34         |                   |
| <b>Liabilities and Reserves</b> |                                |                   |                   |
| 630.00                          | Due to CM Fund                 |                   | 353.06            |
| 899.00                          | Other Restricted Fund Balance  |                   | 441,648.73        |
| <b>Grand Totals</b>             |                                | <b>442,001.79</b> | <b>442,001.79</b> |

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 02**  
**Post Dates From 07/01/2021 To 08/31/2021**

| G/L Account                           | Description                   | Debits              | Credits             |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| <b>Assets</b>                         |                               |                     |                     |
| 200.95                                | Chase - Debt Service MMA      | 1,694,307.74        |                     |
| 391.00                                | Due From Other Funds (Capital | 3,640.96            |                     |
| 391.01                                | Due From Other Funds General  | 145,642.28          |                     |
| <b>Liabilities and Reserves</b>       |                               |                     |                     |
| 884.00                                | Reserve for Debt              |                     | 1,843,504.60        |
| <b>Budgetary and Revenue Accounts</b> |                               |                     |                     |
| 980.00                                | Revenues                      |                     | 86.38               |
| <b>Grand Totals</b>                   |                               | <b>1,843,590.98</b> | <b>1,843,590.98</b> |

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 02**  
Post Dates From 07/01/2021 To 08/31/2021

| G/L Account                     | Description                       | Debits                | Credits               |
|---------------------------------|-----------------------------------|-----------------------|-----------------------|
| <b>Assets</b>                   |                                   |                       |                       |
| 125.00                          | Budgets for Capital Indebtedne    | 194,010,224.55        |                       |
| <b>Liabilities and Reserves</b> |                                   |                       |                       |
| 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         |
| <b>Grand Totals</b>             |                                   | <b>194,010,224.55</b> | <b>194,010,224.55</b> |

**OGDENSBURG CITY SD**

**LONG TERM DEBT Trial Balance for Fiscal Year 2022**

**Cycle 02**

**Post Dates From 07/01/2021 To 08/31/2021**

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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 02

Criteria Name: Last Run

Printed by Kaleb Bertrand