BUSINESS AN	ID FINANCE DIVISION
Report No.	B1 W

	OGDENSBURG CITY SCHOOL DISTRICT OGDENSBURG, NEW YORK 13669
SUBJECT:	Trial Balance Report
DATE:	November 18, 2019
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 September 2019 and the same are hereby presented to the Commissioners for review and acceptance.
RECOMMENDED ACT	ION:
	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 September 30, 2019, hereby accepts the report as presented.

KK/pks

APPROVED FOR PRESENTATION TO THE BOARD:



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GENERAL FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credi
	Assets		
200.00	Cash	11,198.63	
200.01	Community - General MMA	2,758,986.28	
200.95	Chase - General MMA	2,223,091.57	
230.00	Cash, Special Reserves	1,393,373.89	
250.00	Taxes Receivable, Current	5,633,822.07	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	77,377.77	
260.18	Taxes Receivable 2018-2019	351,040.24	
380.00	Accounts Receivable	4,313.74	
391.02	Due From Federal Fund	372,930.08	
391.04	Due From Trust & Agency	65,844.59	
391.05	Due From Capital Fund	17,000.00	
391.ER	Due From Other for ERS	4,772.85	
110.00	Due From State and Federal	605,943.05	
140.00	Due From Other Governments	2,134,806.59	
	Budgetary and Expens	• • • • • • • • • • • • • • • • • • • •	
510.00	Total Est. RevModified Budg.	42,748,942.00	
521.00	Encumbrances	25,860,047.77	
521.00 522.00	Expenditures	5,919,313.59	
522.00 599.00	Appropriated Fund Balance	2,564,944,94	
333.00			
	Liabilities and Re	serves	
300.00	Accounts Payable		27,228.1
330.01	Due To Cafeteria Fund		2,416.7
330.05	Due To Capital Fund		107.8
330.09	Due To DEBT SERVICE FUND		814,017.1
830.PR	Due To Payroli		466.0
332.00	Due to State Teachers'Ret.Sys		1,074,531.3
337.00	Due to Employees' Ret. System		146,756.3
315.00	Unemployment Insurance Reserve		125,167.6
321.00	Reserve for Encumbrances		25,860,047.7
327.00	Retirement Contrib Reserve		676,89 5.8
328.00	TRS Contibutions Reserve		100,000.0
364.13	Reserve for Tax Certiorari2013		12,413.7
364.14	Reserve for Tax Certiorari2014		13,042.5
364.15	Reserve for Tax Certiorari2015		12,944.8
364.16	Reserve for Tax Certiorari2016		13,215.7
364.17	Reserve for Tax Certiorari2017		13,334.3
364.18	Reserve for Tax Certiorari2018		109,910.1
864.19	Reserve for Tax Certiorarl2019		151,332.6
367.00	Rsrv Empl Benefits/Accr Liab		140,577.4
389.00	Reserve for SMEC Energy Costs		24,538.8
914.00	Assigned Appropriated Fund Bal		1,856,092.8
017.00	Unassigned Fund Balance		1,800,000.0
	Budgetary and Revenu	e Accounts	
960.00	Total Appropriations-Mod.Budg.		45,313,886.9
	Revenues		14,523,722.6
00,00	Kaaaiioas		14,523,722.0

OGDENSBURG CITY SD

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GENERAL FUND Trial Balance for Fiscal Year 2020

Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account

Description

Debits

Credits

The latest accounting cycle closed in this fund is the period ending 09/30/2019.

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

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SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		Debits	Credits
	·	Assets		
200.00	Cash		25,927.25	
391.00	Due From Other Funds		2,416.79	
410.00	Due From State and Federal		67,955.00	
445.00	Inv. of Mat. & Supplies		23,623.68	
446.00	Surplus Food Inventory		14,136.63	
446.10	Purchased Food Inventory		22,350.66	
		Budgetary and Expense Accounts		
510.00	Estimated Revenues	1,	,107,010.00	
521.00	Encumbrances		572,589.88	
522.00	Expenditures		108,520.13	
599.00	Appropriated Fund Balance		60,990.00	
		Liabilities and Reserves		
600.00	Accounts Payable			19,932.24
330.ER	Due To Other for ERS			4,772.85
331.00	Sales Tax Payable			234.11
321.00	Reserve for Encumbrances			572,589.88
345.00	Reserve for Inventory			60,110.97
914.00	Assigned Appropriated Fund Bal			69,214.69
		Budgetary and Revenue Accounts		
960.00	Appropriations			1,168,000.00
980.00	Revenues			110,665.28
		Grand Totals 2,	,005,520.02	2,005,520.02

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

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		Debits	Credits
	-	Assets		
200.00	Cash	5	3,195.88	
200.95	Chase - Scholarship MMA	12	3,357.03	
391.00	Due From PN Fund		125.02	
452.00	Investment in Securities, Sp R		3,586.17	
	!	Budgetary and Expense Accounts		
522.00	Expenditures		8,800.00	
		Liabilities and Reserves		
899.00	Other Restricted Fund Balance			182,400.98
		Budgetary and Revenue Accounts		
980.00	Revenues	•		6,663.12
440.00		Grand Totals 18	39,064.10	189,064.10

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

OGDENSBURG CITY SD

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SPECIAL AID FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
		Assets	
200.00	Cash	3,098.66	
410.00	Due From State and Federal	261,812.61	
		Budgetary and Expense Accounts	
510.00	Estimated Revenues	1,773,924.13	
521.00	Encumbrances	885,625.18	
522.00	Expenditures	207,030.81	
		Liabilities and Reserves	
630.00	Due to General Fund		372,930.08
821.00	Reserve for Encumbrances		885,625.18
		Budgetary and Revenue Accounts	
960.00	Total Appropriations-Mod.Budg.		1,773,924.13
980.00	Revenues		99,012.00
		Grand Totals 3,131,491.39	3,131,491.39

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

CAPITAL FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		Debits	Credits
		Assets		
200.00	Cash		2,027.37	
200.01	Community - Capital MMA		3,11	
200.95	Chase - Capital MMA		25,15	
391.00	Due From General Fund		107.85	
		Budgetary and Expense Accounts	1	
510.00	Estimated Revenue		939,899.00	
521.00	Encumbrances		643,884.17	
522.00	Expenditures		15,973.00	
		Liabilities and Reserves		
600.00	Accounts Payable			1,000.00
630.00	Due To General Fund			17,000.00
630.05	Due To Debt Service Fund			3,633.89
821.00	Reserve for Encumbrances			643,884.17
917.00	Unassigned Fund Balance		3,497.41	
		Budgetary and Revenue Accounts	3	
960.00	Appropriations			939,899.00
		Grand Totals	1,605,417.06	1,605,417.06

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

OGDENSBURG CITY SD

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FIXED ASSETS Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Assets		
101.00	Land	2,563,800.00	
102.00	Buildings	118,481,781.00	
103.00	Improve.Oth.Than Bidg.(Option)	746,932.00	
104.00	Equipment	2,533,464.00	
108.10	Net Pension Asset	1,373,128.00	
112.00	Accumulated Depr-Bidgs		41,295,634.00
113.00	Accumulated Depr-Improvements		592,765.00
114.00	Accumulated Depr-Equipment		2,161,036.14
152.00	Current Appropriations		9,430,774.00
158.00	Investment in Fixed Assets		80,276,541.86
496.10	DeferredOutflowsofResourcesTRS	7,723,805.00	
496.20	DeferredOutflowsofResourcesERS	333,841.00	
	Grand Totals	133,756,751.00	133,756,751.00

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

OGDENSBURG CITY SD

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PERMANENT FUND Trial Balance for Fiscal Year 2020

Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Assets		
200.95	Chase - Scholarship MMA	375,364.41	
452.00	Investment in Securities, Sp R	66,430.88	
	Liabilities and Re	serves	
630.00	Due to CM Fund		125.02
899.00	Other Restricted Fund Balance		441,670.27
	Grand Totals	441,795.29	441,795.29

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

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TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020

Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

	Description		Debits	Credits
		Assets		
200.00	Cash	31	,512.60	
200.01	Extra Curricular - Checking	119	,792.34	
200.02	Extra Curricular - Saving	5	i,008.91	
200.03	Extra Curricular - CD	28	,885.74	
200.05	Cash FSA / HRA	15	,234.64	
200.PR	Cash Payroll	1	,333.49	
391.PR	Due from Other for Payrol		466.02	
455.00	Securities and Mortgages	10,862	,175.76	
		Liabilities and Reserves		
010.00	Consolidated Payroll			537.77
016.99	FLEX TRANSFERS	24	,765.36	
017.05	CSEA Deferred Vision			2,627.29
017.06	CSEA Dental	2	,131.06	
017.07	OEA Vision			134.80
018.00	State Retirement			10.33
018.01	State Retirement in Arrears		158.57	
018.02	State Retirement Loans		123.00	
020.06	Prudential Insurance			0.02
020.13	Pearl Carroll			9.81
021.00	New York State Income Tax			5.93
022.00	Federal Income Tax			27.64
026.00	Social Security Tax			66.24
030.00	Guaranty and Bid Deposits			10,862,175.76
038.00	Student Deposits			153,686,99
085.01	After School Program			6,460.3
630.00	Due To Other Funds			65,844.5
		Grand Totals 11,091	,587.49	11,091,587.49

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

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DEBT SERVICE Trial Balance for Fiscal Year 2020

Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Asse	28	
200.95	Chase - Debt Service MMA	1,692,406.90	
391.00	Due From Other Funds (Capital	3,633.89	
391.01	Due From Other Funds General	814,017.11	
	Liabilities and	l Reservés	
684.00	Reserve for Debt		2,509,419.62
	Budgetary and Rev	renue Accounts	
980.00	Revenues		638.28
	Grand Totals	2,510,057.90	2,510,057.90

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

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LONG TERM DEBT Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Ass	ets	
125.00	Budgets for Capital Indebtedne	195,831,442.45	
	Liabilities ar	nd Reserves	
628.03	2006 - Bonds Payable		150,000.00
628.04	2008 - Bonds Payable		2,300,000.00
B28.05	2017 - Bonds Payable		3,855,000.00
628.06	2018 - Bonds Payable		20,980,000.00
628.07	2019 - Bonds Payable		16,695,000.00
337.00	Due to Employees' Ret. System		87,263.00
338.20	Net Pension Liability ERS		651,786.00
\$83,00	Otherr Post Employment Benefit		115,333,358.00
387.00	Compensated Absences		87,033,45
397.10	DeferredInflowsOfResourcesTRS		1,822,935.00
397.20	DeferredinflowsOfResourcesERS		328,309.00
397.30	DeferredInflowsOfResources OPE		33,540,758.00
	Grand Totals	195,831,442.45	195,831,442.45

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LONG TERM DEBT Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

The latest accounting cycle closed in this fund is the period ending 09/30/2019.

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

Selection Criteria

Cycle 03 Criteria Name: Last Run Printed by Patricia Smithers

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GENERAL FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

3/L Account	Description	Debits	Credit
		Assets	
200.00	Cash	11,198.63	
200.01	Community - General MMA	2,758,986.28	
200.95	Chase - General MMA	2.223,091.57	
230.00	Cash, Special Reserves	1,393,373.89	
50.00	Taxes Receivable, Current	5,633,822.07	
260.16	Taxes Receivable 2016-2017	64,898.15	
260.17	Taxes Receivable 2017-2018	77,377.77	
260.18	Taxes Receivable 2018-2019	351,040.24	
380.00	Accounts Receivable	4,313,74	
91.02	Due From Federal Fund	372,930.08	
91.04	Due From Trust & Agency	65,844.59	
91.05	Due From Capital Fund	17,000.00	
91.ER	Due From Other for ERS	4,772.85	
110.00	Due From State and Federal	605,943.05	
140.00	Due From Other Governments	2,134,806.59	
140.00			
		etary and Expense Accounts	
510.00	Total Est. RevModified Budg.	42,748,942.00	
521.00	Encumbrances	25,860,047.77	ā
522.00	Expenditures	5,919,313.59	28
99.00	Appropriated Fund Balance	2,564,944.94	
	ı	iabilities and Reserves	
800.00	Accounts Payable		27,228.10
330.01	Due To Cafeteria Fund		2,416.7
330.05	Due To Capital Fund		107.8
30.09	Due To DEST SERVICE FUND		814,017.1
30.PR	Due To Payroli		466.0
32.00	Due to State Teachers'Ret.Sys		1,074,531.3
37.00	Due to Employees' Ret. System		146,756.3
15.00	Unemployment Insurance Reserve		125,167.6
121.00	Reserve for Encumbrances		25,860,047.7
27.00	Retirement Contrib Reserve		676,895.8
28.00	TRS Contributions Reserve		100,000.0
164.13 ·	Reserve for Tax Certiorari2013		12,413.7
164.14	Reserve for Tax Certiorari2014		13,042.5
164.15	Reserve for Tax Certiorari2015		12,944.8
364.16	Reserve for Tax Certiorari2016		13,215.70
64.17	Reserve for Tax Certiorari2017		13,334.3
164.18	Reserve for Tax Certiorari2018		109,910.10
164.19	Reserve for Tax Certiorari2019		
167.00	Rsrv Empl Benefits/Accr Liab		151,332.69 140,577.40
89.00	•		
14.00	Reserve for SMEC Energy Costs Assigned Appropriated Fund Bal		24,538.86 1,856,092.89
117.00	Unassigned Fund Balance		1,800,000.00
717.00			1,000,000,00
	Budge	etary and Revenue Accounts	
60.00	Total Appropriations-Mod.Budg.		45,313,886.94
80.00	Revenues		14,523,722.6
	Grand	1 Totals 92,812,647.80	92,812,647.8

OGDENSBURG CITY SD

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GENERAL FUND Trial Balance for Fiscal Year 2020
Cycle 03
Post Dates From 07/01/2019 To 09/30/2019

G/L Account

Description

Debits

Credits

The latest accounting cycle closed in this fund is the period ending 09/30/2019.

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

OGDENSBURG CITY SD

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SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		Debits	Credits
		Assets		
200.00	Cash		25,927.25	
391.00	Due From Other Funds		2,416.79	
410.00	Due From State and Federal		67,955.00	
445.00	Inv. of Mat. & Supplies		23,623.68	
446.00	Surplus Food Inventory		14,136.63	
446.10	Purchased Food Inventory		22,350.66	
		Budgetary and Expense Accounts		
510.00	Estimated Revenues		1,107,010.00	
521.00	Encumbrances		572,589.88	
522.00	Expenditures		108,520.13	
599.00	Appropriated Fund Balance		60,990.00	
		Liabilities and Reserves		
600.00	Accounts Payable			19,932.24
630.ER	Due To Other for ERS			4,772.85
631.00	Sales Tax Payable			234.11
B21.00	Reserve for Encumbrances			572,589.88
845.00	Reserve for Inventory			60,110.97
914.00	Assigned Appropriated Fund Ball			69,214.69
		Budgetary and Revenue Accounts		
960.00	Appropriations			1,168,000.00
980.00	Revenues			110,665,28
		Grand Totals	2,005,520.02	2,005,520.02

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

OGDENSBURG CITY SD

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2020

Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		Debits	Credits
	-	Assets		
200.00	Cash		53,195.88	
200.95	Chase - Scholarship MMA	1	123,357.03	
391.00	Due From PN Fund		125.02	
452.00	Investment in Securities, Sp R		3,586.17	
	 6	udgetary and Expense Accounts		
522.00	Expenditures		8,800.00	
		Liabilities and Reserves		
899.00	Other Restricted Fund Balance			182,400.98
	E	ludgetary and Revenue Accounts		
980.00	Revenues			6,663.12
	G	Grand Totals	189,064.10	189,064.10

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

OGDENSBURG CITY SD

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SPECIAL AID FUND Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description		bits	Credits
		Assets		
200.00	Cash	3,098	3.66	
410.00	Due From State and Federal	261,812	2.61	
		Budgetary and Expense Accounts		
510.00	Estimated Revenues	1,773,924	4.13	
521.00	Encumbrances	885,625	5.18	
522.00	Expenditures	207,030	0.81	
		Liabilities and Reserves		
630.00	Due to General Fund			372,930,08
821.00	Reserve for Encumbrances			885,625.18
		Budgetary and Revenue Accounts		
960.00	Total Appropriations-Mod.Budg.			1,773,924.13
980.00	Revenues			99,012.00
		Grand Totals 3,131,491	1.39	3,131,491.39

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

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CAPITAL FUND Trial Balance for Fiscal Year 2020 Cycle 03

Boot Dat	ac Erom	07/04/2019	To 09/30/2019
POST DAT	85 FIUIII	U//UI/ZUI3	10 0313012018

G/L Account	Description		Debits	Credits
		Assets		
200.00	Cash		2,027.37	
200.01	Community - Capital MMA		3,11	
200.95	Chase - Capital MMA		25.15	
391.00	Due From General Fund		107.85	
		Budgetary and Expense Accounts	3	
510.00	Estimated Revenue		939,899.00	
521.00	Encumbrances		643,884.17	
522.00	Expenditures		15,973.00	
	•	Liabilities and Reserves		
600.00	Accounts Payable			1,000.00
630.00	Due To General Fund			17,000.00
630.05	Due To Debt Service Fund			3,633.89
821.00	Reserve for Encumbrances			643,884.17
917.00	Unassigned Fund Balance		3,497.41	
	No.	Budgetary and Revenue Account	S	
960.00	Appropriations			939,899.00
	• • • • •	Grand Totals	1,605,417.06	1,605,417.06

^{* •} To include Budgetary entries for the current month, run the report through the last day of the cycle

OGDENSBURG CITY SD

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FIXED ASSETS Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Assets	-	
101.00	Land	2,563,800.00	
102.00	Buildings	118,481,781.00	
103.00	Improve.Oth.Than Bldg.(Option)	746,932.00	
104.00	Equipment	2,533,464.00	
108.10	Net Pension Asset	1,373,128.00	
112.00	Accumulated Depr-Bldgs		41,295,634.00
113.00	Accumulated Depr-Improvements		592,765.00
114.00	Accumulated Depr-Equipment		2,161,036.14
152.00	Current Appropriations		9,430,774.00
158.00	Investment in Fixed Assets		80,276,541.86
496.10	DeferredOutflowsofResourcesTRS	7,723,805.00	
496.20	DeferredOutflowsofResourcesERS	333,841.00	
	Grand Totals	133,756,751.00	133,756,751.00

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

OGDENSBURG CITY SD

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PERMANENT FUND Trial Balance for Fiscal Year 2020 Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Assets		
200.95	Chase - Scholarship MMA	375,364.41	
452.00	Investment in Securities, Sp R	66,430.88	
	Liabilities and Res	erves	
630.00	Due to CM Fund		125.02
899.00	Other Restricted Fund Balance		441,670.27
	Grand Totals	441,795.29	441,795.29

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

OGDENSBURG CITY SD

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TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

100.01 Extra Curricular - Checking 119,792.34 100.02 Extra Curricular - Saving 5,008.91 100.03 Extra Curricular - CD 28,885.74 100.00.05 Cash FSA / HRA 15,234.64 15,234.64 16,00.05 Cash Psy / IRA 15,234.64 16,00.05 13,333.49 191.PR Due from Other for Payroll 466.02 10,862,175.76 100.00 Consolidated Payroll 537.7 100.00 Consolidated Payroll 24,765.36 17.05 CSEA Deferred Vision 2,627.2 17.06 CSEA Deferred Vision 134.8 16.00 134.8 16.00 134.8 16.00 134.8 16.00 134.8 16.00 16.0	G/L Account	Description		Debits	Credits
One Extra Curricular - Checking 119,792.34	-		Assets		
100.02 Extra Curricular - Saving 5,008.91	200.00	Cash		31,512.60	
28,885.74 28,885.76 29,1275.76 28,885.77 28,885.77 28,	200.01	Extra Curricular - Checking		119,792,34	
Content Cont	200.02	Extra Curricular - Saving		5,008.91	
1,333.49 1,346.01 1,333.49 1,346.01 1,3	200.03	Extra Curricular - CD		28,885.74	
91.PR Due from Other for Payroll 466.02 55.00 Securities and Mortgages 10,862,175.76 Liabilities and Reserves 10.00 Consolidated Payroll 537.7 16.99 FLEX TRANSFERS 24,765.36 17.05 CSEA Deferred Vision 2,627.2 17.06 CSEA Dental 2,131.06 17.07 OEA Vision 134.8 18.00 State Retirement in Arrears 158.57 18.02 State Retirement Loans 123.00 120.06 Prudential Insurance 0,00 120.13 Pearl Carroll 9.8 121.00 New York State Income Tax 5.9 122.00 Federal Income Tax 6.2 123.00 Guaranty and Bid Deposits 10,862,175.7 138.00 Student Deposits 10,862,175.7 138.00 Due To Other Funds 65,844.5	200.05	Cash FSA / HRA		15,234.64	
Liabilities and Reserves 10,862,175.76	200.PR	Cash Payroll		1,333.49	
Consolidated Payroll 537.7	391.PR	Due from Other for Payroll		466.02	
10.00 Consolidated Payroll 537.7 16.99	455.00	Securities and Mortgages	•	10,862,175.76	
FLEX TRANSFERS 24,765.36			Liabilities and Reserves		
17.05 CSEA Deferred Vision 2,627.2 17.08 CSEA Dental 2,131.06 17.07 OEA Vision 134.8 18.00 State Retirement 10.3 18.01 State Retirement Loans 123.00 18.02 State Retirement Loans 123.00 120.06 Prudential Insurance 0.0 120.13 Pearl Carroll 9.8 121.00 New York State Income Tax 5.9 122.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10,862,175.7 138.00 Student Deposits 153,686.9 130.00 Due To Other Funds 65,844.5 130.00 Student Funds 65,844.5 130.00 Student Deposits 65,844.5 13	010.00	Consolidated Payroll			537.77
17.06 CSEA Dental 2,131.06 17.07 OEA Vision 134.8 18.00 State Retirement 10.3 158.57 18.01 State Retirement Loans 123.00 123.00	016.99	FLEX TRANSFERS		24,765.36	
17.07 OEA Vision 134.8 18.00 State Retirement 10.3 18.01 State Retirement in Arrears 158.57 18.02 State Retirement Loans 123.00 20.06 Prudential Insurance 0.0 20.13 Pearl Carroll 9.8 21.00 New York State Income Tax 5.9 22.00 Federal Income Tax 27.6 26.00 Social Security Tax 66.2 20.00 Guaranty and Bid Deposits 10.862,175.7 28.00 Student Deposits 153,686.9 28.01 After School Program 6,460.3 20.00 Due To Other Funds 65,844.5 20.00 Student Deposits 65,844	017.05	CSEA Deferred Vision			2,627.29
18.00 State Retirement 10.3 18.01 State Retirement in Arrears 158.57 18.02 State Retirement Loans 123.00 20.06 Prudential Insurance 0.0 20.13 Pearl Carroll 9.8 21.00 New York State Income Tax 5.9 22.00 Federal Income Tax 27.6 26.00 Social Security Tax 66.2 30.00 Guaranty and Bid Deposits 10,862,175.7 38.00 Student Deposits 153,686.9 36.01 After School Program 6,460.3 30.00 Due To Other Funds 65,844.5 30.00 Student Deposits 65,844.5 30.00 Student Deposits	017.06	CSEA Dental		2,131.06	
118.01 State Retirement in Arrears 158.57 118.02 State Retirement Loans 123.00 120.06 Prudential Insurance 0.0 120.13 Pearl Carroll 9.8 121.00 New York State Income Tax 5.9 122.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10,862,175.7 138.00 Student Deposits 153,686.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	017.07	OEA Vision			134.80
18.02 State Retirement Loans 123.00 20.06 Prudential Insurance 0.0 20.13 Pearl Carroll 9.8 21.00 New York State Income Tax 5.9 22.00 Federal Income Tax 27.6 26.00 Social Security Tax 66.2 30.00 Guaranty and Bid Deposits 10,862,175.7 38.00 Student Deposits 153,686.9 85.01 After School Program 6,460.3 30.00 Due To Other Funds 65,844.5 30.00 Student Deposits 65	018.00	State Retirement			10.32
220.06 Prudential Insurance 0.0 120.13 Pearl Carroll 9.8 121.00 New York State Income Tax 5.9 122.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10.862,175.7 138.00 Student Deposits 153,686.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	018.01	State Retirement in Arrears		158.57	
220.13 Pearl Carroll 9.8 121.00 New York State Income Tax 5.9 122.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10,862,175.7 138.00 Student Deposits 153,688.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	018.02	State Retirement Loans		123.00	
221.00 New York State Income Tax 5.9 122.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10.862,175.7 138.00 Student Deposits 153,686.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	020.06	Prudential Insurance			0.02
22.00 Federal Income Tax 27.6 126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10,862,175.7 138.00 Student Deposits 153,686.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	020.13	Pearl Carroll			9.81
126.00 Social Security Tax 66.2 130.00 Guaranty and Bid Deposits 10.862,175.7 138.00 Student Deposits 153,686.9 185.01 After School Program 6,460.3 130.00 Due To Other Funds 65,844.5	021.00	New York State Income Tax			5.93
30.00 Guaranty and Bid Deposits 10.862,175.7 38.00 Student Deposits 153,686.9 985.01 After School Program 6,460.3 30.00 Due To Other Funds 65,844.5	022.00	Federal Income Tax			27.64
38.00 Student Deposits 153,686.9 985.01 After School Program 6,460.3 30.00 Due To Other Funds 65,844.5	026.00	Social Security Tax			66.24
85.01 After School Program 6,460.3 30.00 Due To Other Funds 65,844.5	030.00	Guaranty and Bid Deposits			10,862,175.76
30.00 Due To Other Funds 65,844.5	038.00	Student Deposits			153,686.99
30.00 Due To Other Funds 65,844.5	085.01	After School Program			6,460.33
Grand Totals 11,091,587.49 11,091,587.4	630.00	Due To Other Funds			65,844.59
			Grand Totals	11,091,587.49	11,091,587.49

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

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DEBT SERVICE Trial Balance for Fiscal Year 2020

Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
	Asset	is .	
200.95	Chase - Debt Service MMA	1,692,406.90	
391.00	Due From Other Funds (Capital	3,633.89	
391.01	Due From Other Funds General	814,017.11	
	Liabilities and	Reserves	
884.00	Reserve for Debt		2,509,419.62
	Budgetary and Rev	renue Accounts	
980.00	Revenues		638.28
	Grand Totals	2,510,057.90	2,510,057.90

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

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LONG TERM DEBT Trial Balance for Fiscal Year 2020

Cycle 03

Post Dates From 07/01/2019 To 09/30/2019

G/L Account	Description	Debits	Credits
		Assets	
125.00	Budgets for Capital Indebtedne	195,831,442,45	
	Liabilitie	s and Reserves	
628.03	2006 - Bonds Payable		150,000.00
628.04	2008 - Bonds Payable		2,300,000.00
628.05	2017 - Bonds Payable		3,855,000.00
628.06	2018 - Bonds Payable		20,980,000.00
628.07	2019 - Bonds Payable		16,695,000.00
337.00	Due to Employees' Ret. System		87,263.00
338.20	Net Pension Liability ERS		651,786.00
883.00	Otherr Post Employment Benefit		115,333,358.00
887.00	Compensated Absences		87,033.45
697.10	DeferredInflowsOfResourcesTRS		1,822,935.00
597.20	DeferredinflowsOfResourcesERS		328,309.00
697.30	DeferredInflowsOfResources OPE		33,540,758.00
	Grand Totals	195,831,442.45	195,831,442.45

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LONG TERM DEBT Trial Balance for Fiscal Year 2020 Cycle 03 Post Dates From 07/01/2019 To 09/30/2019

The latest accounting cycle closed in this fund is the period ending 09/30/2019.

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

Selection Criteria

Cycle 03 Criteria Name: Last Run Printed by Patricia Smithers