

BUSINESS AND FINANCE DIVISION
Report No. B1

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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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 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 September 30, 2019, hereby accepts the report as presented.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD
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
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	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	2,134,806.59	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	25,860,047.77	
522.00	Expenditures	5,918,313.59	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		27,228.16
630.01	Due To Cafeteria Fund		2,416.79
630.05	Due To Capital Fund		107.85
630.09	Due To DEBT SERVICE FUND		814,017.11
630.PR	Due To Payroll		466.02
632.00	Due to State Teachers'Ret.Sys		1,074,531.37
637.00	Due to Employees' Ret. System		146,756.37
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		25,860,047.77
827.00	Retirement Contrib Reserve		676,895.82
828.00	TRS Contributions Reserve		100,000.00
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
867.00	Rsrv Empl Benefits/Accr Llab		140,577.46
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		1,856,092.85
917.00	Unassigned Fund Balance		1,800,000.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		45,313,886.94
980.00	Revenues		14,523,722.68
	Grand Totals	92,812,647.80	92,812,647.80

OGDENSBURG CITY SD
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
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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
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
830.ER	Due To Other for ERS		4,772.85
631.00	Sales Tax Payable		234.11
821.00	Reserve for Encumbrances		572,589.88
845.00	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

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
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	123,357.03	
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		6,863.12
Grand Totals		189,064.10	189,064.10

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
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

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
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			
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			
960.00	Appropriations		939,899.00
Grand Totals		1,605,417.06	1,605,417.06

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
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

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
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 Reserves			
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

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
TRUST & AGENCY 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	31,512.60	
200.01	Extra Curricular - Checking	119,792.34	
200.02	Extra Curricular - Saving	5,008.91	
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 Payroll	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		10.32
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		6,460.33
630.00	Due To Other Funds		65,844.59
	Grand Totals	11,091,587.49	11,091,587.49

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
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
Assets			
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 Revenue Accounts			
980.00	Revenues		638.28
Grand Totals		2,510,057.90	2,510,057.90

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
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	
Liabilities 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
637.00	Due to Employees' Ret. System		87,263.00
638.20	Net Pension Liability ERS		651,786.00
683.00	Other Post Employment Benefit		115,333,358.00
687.00	Compensated Absences		87,033.45
697.10	Deferred Inflows Of Resources TRS		1,822,935.00
697.20	Deferred Inflows Of Resources ERS		328,309.00
697.30	Deferred Inflows Of Resources OPE		33,540,758.00
	Grand Totals	195,831,442.45	195,831,442.45

OGDENSBURG CITY SD
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

OGDENSBURG CITY SD
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
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	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	2,134,806.59	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	25,860,047.77	
522.00	Expenditures	5,919,313.59	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		27,228.16
630.01	Due To Cafeteria Fund		2,416.79
630.05	Due To Capital Fund		107.85
630.09	Due To DEBT SERVICE FUND		814,017.11
630.PR	Due To Payroll		466.02
632.00	Due to State Teachers' Ret. Sys		1,074,531.37
637.00	Due to Employees' Ret. System		146,756.37
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		25,860,047.77
827.00	Retirement Contrib Reserve		676,895.82
828.00	TRS Contributions Reserve		100,000.00
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
867.00	Rsrv Empl Benefits/Accr Liab		140,577.46
889.00	Reserve for SMEC Energy Costs		24,538.80
914.00	Assigned Appropriated Fund Bal		1,856,092.85
917.00	Unassigned Fund Balance		1,800,000.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod. Budg.		45,313,886.94
980.00	Revenues		14,523,722.68
	Grand Totals	92,812,647.80	92,812,647.80

OGDENSBURG CITY SD
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
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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
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
821.00	Reserve for Encumbrances		572,589.88
845.00	Reserve for Inventory		60,110.97
914.00	Assigned Appropriated Fund Bal		89,214.69
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

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
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	123,357.03	
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
Grand Totals		189,064.10	189,064.10

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
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

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
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			
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			
960.00	Appropriations		939,899.00
Grand Totals		1,805,417.06	1,605,417.06

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
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

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
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 Reserves			
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

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
TRUST & AGENCY 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	31,512.60	
200.01	Extra Curricular - Checking	119,792.34	
200.02	Extra Curricular - Saving	5,008.91	
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 Payroll	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		10.32
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		6,460.33
630.00	Due To Other Funds		65,844.59
	Grand Totals	11,091,587.49	11,091,587.49

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
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
Assets			
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 Revenue Accounts			
980.00	Revenues		638.28
Grand Totals		2,510,057.90	2,510,057.90

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
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	
Liabilities 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
637.00	Due to Employees' Ret. System		87,263.00
638.20	Net Pension Liability ERS		651,786.00
683.00	Other Post Employment Benefit		115,333,358.00
687.00	Compensated Absences		87,033.45
697.10	Deferred Inflows Of Resources TRS		1,822,935.00
697.20	Deferred Inflows Of Resources ERS		328,309.00
697.30	Deferred Inflows Of Resources OPE		33,540,758.00
	Grand Totals	195,831,442.45	195,831,442.45

OGDENSBURG CITY SD

**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