

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

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 October 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 October 31, 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	11,524.25	
200.01	Community - General MMA	4,229,000.82	
200.95	Chase - General MMA	2,591,125.99	
230.00	Cash, Special Reserves	1,393,373.89	
250.00	Taxes Receivable, Current	2,019,170.13	
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	7,118.74	
391.01	Due From Cafeteria	1,920.82	
391.02	Due From Federal Fund	324,569.73	
391.04	Due From Trust & Agency	87,672.38	
391.05	Due From Capital Fund	216,892.15	
391.ER	Due From Other for ERS	7,619.42	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	2,156,642.96	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	23,352,169.00	
522.00	Expenditures	8,704,949.90	
599.00	Appropriated Fund Balance	2,564,944.94	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		895,074.72
630.09	Due To DEBT SERVICE FUND		819,642.28
632.00	Due to State Teachers'Ret Sys		692,036.05
637.00	Due to Employees' Ret. System		170,382.70
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		23,352,169.00
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		45,313,886.94
980.00	Revenues		15,224,237.90
<b>Grand Totals</b>		<b>91,516,896.33</b>	<b>91,516,896.33</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**

**Post Dates From 07/01/2019 To 10/31/2019**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	28,586.16	
410.00	Due From State and Federal	78,326.00	
440.00	Due From Other Governments	1,889.21	
445.00	Inv. of Mat. & Supplies	10,120.34	
446.00	Surplus Food Inventory	30,934.06	
446.10	Purchased Food Inventory	25,928.98	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	514,246.19	
522.00	Expenditures	193,510.04	
599.00	Appropriated Fund Balance	60,990.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		2,125.88
630.00	Due To General Fund		1,920.82
630.ER	Due To Other for ERS		7,619.42
631.00	Sales Tax Payable		497.98
821.00	Reserve for Encumbrances		514,246.19
845.00	Reserve for Inventory		66,983.38
914.00	Assigned Appropriated Fund Bal		62,342.28
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,168,000.00
980.00	Revenues		227,805.03
<b>Grand Totals</b>		<b>2,051,540.98</b>	<b>2,051,540.98</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	53,871.76	
200.95	Chase - Scholarship MMA	123,367.47	
391.00	Due From PN Fund	156.79	
452.00	Investment in Securities, Sp R	3,586.17	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	10,382.79	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,582.79
899.00	Other Restricted Fund Balance		182,400.98
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		7,381.21
<b>Grand Totals</b>		<b>191,364.98</b>	<b>191,364.98</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	2,702.18	
410.00	Due From State and Federal	261,812.61	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,773,924.13	
521.00	Encumbrances	802,909.70	
522.00	Expenditures	302,660.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		138.06
630.00	Due to General Fund		324,569.73
821.00	Reserve for Encumbrances		802,909.70
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		1,773,924.13
980.00	Revenues		242,467.00
<b>Grand Totals</b>		<b>3,144,008.62</b>	<b>3,144,008.62</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	13,323.98	
200.01	Community - Capital MMA	3.11	
200.95	Chase - Capital MMA	25.15	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenue	939,899.00	
521.00	Encumbrances	456,180.39	
522.00	Expenditures	204,676.78	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,000.00
630.00	Due To General Fund		216,892.15
630.05	Due To Debt Service Fund		3,634.28
821.00	Reserve for Encumbrances		456,180.39
917.00	Unassigned Fund Balance	3,497.41	
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		939,899.00
<b>Grand Totals</b>		<b>1,617,605.82</b>	<b>1,617,605.82</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
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	
	<b>Grand Totals</b>	<b>133,756,751.00</b>	<b>133,756,751.00</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,396.18	
452.00	Investment in Securities, Sp R	66,430.88	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		156.79
899.00	Other Restricted Fund Balance		441,670.27
<b>Grand Totals</b>		<b>441,827.06</b>	<b>441,827.06</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**

**Post Dates From 07/01/2019 To 10/31/2019**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	67,764.16	
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	5,173.77	
200.PR	Cash Payroll	1,689.82	
455.00	Securities and Mortgages	10,862,175.76	
<b>Liabilities and Reserves</b>			
010.00	Consolidated Payroll		537.77
016.99	FLEX TRANSFERS	21,135.73	
017.05	CSEA Deferred Vision		1,578.92
017.06	CSEA Dental	405.56	
017.07	OEA Vision		265.48
018.00	State Retirement	74.12	
018.01	State Retirement in Arrears	158.57	
018.02	State Retirement Loans	123.00	
020.06	Prudential Insurance		0.03
020.13	Pearl Carroll		9.82
030.00	Guaranty and Bid Deposits		10,862,175.76
038.00	Student Deposits		153,686.99
085.00	Due to General Fund		2.38
085.01	After School Program		6,460.33
630.00	Due To Other Funds		44,016.80
630.01	Due GF HI Prem - Admin		2,355.40
630.02	Due GF HI Prem - OEA		27,526.44
630.03	Due GF HI Prem - CSEA		13,771.36
	<b>Grand Totals</b>	<b>11,112,387.48</b>	<b>11,112,387.48</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04**  
**Post Dates From 07/01/2019 To 10/31/2019**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,692,622.00	
391.00	Due From Other Funds (Capital	3,634.28	
391.01	Due From Other Funds General	819,642.28	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		2,509,419.62
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		6,478.94
<b>Grand Totals</b>		<b>2,515,898.56</b>	<b>2,515,898.56</b>

The latest accounting cycle closed in this fund is the period ending 10/31/2019.

\* - 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 04  
Post Dates From 07/01/2019 To 10/31/2019

G/L Account	Description	Debits	Credits
<b>Assets</b>			
125.00	Budgets for Capital Indebtedne	195,831,442.45	
<b>Liabilities and Reserves</b>			
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
	<b>Grand Totals</b>	<b>195,831,442.45</b>	<b>195,831,442.45</b>