

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

=====

SUBJECT: Trial Balance

DATE: January 13, 2020

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 December 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 December 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	67,323.92	
200.01	Community - General MMA	629,021.06	
200.95	Chase - General MMA	3,230,402.09	
230.00	Cash, Special Reserves	1,393,373.89	
250.00	Taxes Receivable, Current	1,797,548.47	
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	
391.02	Due From Federal Fund	348,703.63	
391.04	Due From Trust & Agency	131,206.65	
391.05	Due From Capital Fund	274,892.15	
391.ER	Due From Other for ERS	12,678.62	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	2,231,561.50	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	19,466,984.85	
522.00	Expenditures	15,238,637.98	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		27,890.04
630.01	Due To Cafeteria Fund		26,019.96
630.09	Due To DEBT SERVICE FUND		819,642.28
632.00	Due to State Teachers'Ret.Sys		401,603.74
637.00	Due to Employees' Ret. System	137,221.07	
815.00	Unemployment Insurance Reserve		125,167.63
821.00	Reserve for Encumbrances		19,466,984.85
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		20,274,326.22
Grand Totals		91,379,820.77	91,379,820.77

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	19,825.04	
391.00	Due From Other Funds	26,019.96	
410.00	Due From State and Federal	51,977.00	
440.00	Due From Other Governments	3,238.34	
445.00	Inv. of Mat. & Supplies	13,710.42	
446.00	Surplus Food Inventory	30,562.92	
446.10	Purchased Food Inventory	26,307.77	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	382,582.09	
522.00	Expenditures	386,214.46	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		21,001.37
630.ER	Due To Other for ERS		12,678.62
631.00	Sales Tax Payable		310.51
821.00	Reserve for Encumbrances		382,582.09
845.00	Reserve for Inventory		70,581.11
914.00	Assigned Appropriated Fund Bal		58,744.55
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		394,539.75
Grand Totals		2,108,438.00	2,108,438.00

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06

Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	53,353.80	
200.95	Chase - Scholarship MMA	123,388.01	
391.00	Due From PN Fund	219.30	
452.00	Investment in Securities, Sp R	3,586.17	
Budgetary and Expense Accounts			
522.00	Expenditures	10,382.79	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		182,400.98
Budgetary and Revenue Accounts			
980.00	Revenues		8,529.09
Grand Totals		190,930.07	190,930.07

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06

Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,252.80	
410.00	Due From State and Federal	164,655.72	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,881,655.13	
521.00	Encumbrances	658,729.26	
522.00	Expenditures	632,359.23	
Liabilities and Reserves			
600.00	Accounts Payable		10,848.05
630.00	Due to General Fund		348,703.63
821.00	Reserve for Encumbrances		658,729.26
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,881,655.13
980.00	Revenues		438,716.07
Grand Totals		3,338,652.14	3,338,652.14

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	12,324.19	
200.01	Community - Capital MMA	3.11	
200.95	Chase - Capital MMA	25.15	
Budgetary and Expense Accounts			
510.00	Estimated Revenue	939,899.00	
521.00	Encumbrances	486,767.76	
522.00	Expenditures	262,676.78	
Liabilities and Reserves			
630.00	Due To General Fund		274,892.15
630.05	Due To Debt Service Fund		3,634.49
821.00	Reserve for Encumbrances		486,767.76
917.00	Unassigned Fund Balance	3,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		939,899.00
Grand Totals		1,705,193.40	1,705,193.40

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

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		41,285,634.00
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 reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,458.69	
452.00	Investment in Securities, Sp R	66,430.88	
Liabilities and Reserves			
630.00	Due to CM Fund		219.30
899.00	Other Restricted Fund Balance		441,670.27
Grand Totals		441,889.57	441,889.57

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	107,516.42	
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	2,619.26	
200.PR	Cash Payroll	1,691.62	
455.00	Securities and Mortgages	10,862,175.76	
Liabilities and Reserves			
010.00	Consolidated Payroll		537.77
016.99	FLEX TRANSFERS	28,253.74	
017.05	CSEA Deferred Vision		1,918.10
017.06	CSEA Dental	442.32	
017.07	OEA Vision		620.58
018.00	State Retirement	74.10	
018.01	State Retirement in Arrears	158.57	
018.02	State Retirement Loans	7.00	
020.06	Prudential Insurance	0.03	
020.13	Pearl Carroll		19.63
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		131,206.65
Grand Totals		11,156,625.81	11,156,625.81

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. 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 06
Post Dates From 07/01/2019 To 12/31/2019

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,045.35	
391.00	Due From Other Funds (Capital	3,634.49	
391.01	Due From Other Funds General	819,642.28	
Liabilities and Reserves			
884.00	Reserve for Debt		2,509,419.62
Budgetary and Revenue Accounts			
980.00	Revenues		6,902.50
Grand Totals		2,516,322.12	2,516,322.12

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. The latest accounting cycle closed in this fund is the period ending 11/30/2019.

* - 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 06
Post Dates From 07/01/2019 To 12/31/2019

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