

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: February 24, 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 January 2020 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 January 31, 2020, hereby accepts the report as presented this 24th day of February 2020.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/pks

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2020

Cycle 07

Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	102,720.20	
200.01	Community - General MMA	344,021.40	
200.95	Chase - General MMA	3,384,359.11	
230.00	Cash, Special Reserves	1,393,373.89	
260.18	Taxes Receivable 2016-2017	41,984.93	
260.17	Taxes Receivable 2017-2018	43,469.29	
260.18	Taxes Receivable 2018-2019	181,261.87	
260.19	Taxes Receivable 2019-2020	999,408.66	
380.00	Accounts Receivable	21,185.24	
391.01	Due From Cafeteria	6,195.65	
391.02	Due From Federal Fund	476,473.69	
391.04	Due From Trust & Agency	103,873.31	
391.05	Due From Capital Fund	374,892.15	
391.ER	Due From Other for ERS	16,422.56	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	23,073.51	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	16,139,900.38	
522.00	Expenditures	19,004,146.52	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		35,936.61
630.09	Due To DEBT SERVICE FUND		810,642.28
632.00	Due to State Teachers' Ret. Sys		534,500.24
637.00	Due to Employees' Ret. System	102,539.79	
815.00	Unemployment Insurance Reserve		125,167.83
821.00	Reserve for Encumbrances		16,139,900.38
827.00	Retirement Contrib Reserve		676,895.82
828.00	TRS Contributions Reserve		100,000.00
864.13	Reserve for Tax Certiorari 2013		12,413.77
864.14	Reserve for Tax Certiorari 2014		13,042.58
864.15	Reserve for Tax Certiorari 2015		12,944.83
864.16	Reserve for Tax Certiorari 2016		13,215.76
864.17	Reserve for Tax Certiorari 2017		13,334.39
864.18	Reserve for Tax Certiorari 2018		109,910.16
864.19	Reserve for Tax Certiorari 2019		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		20,785,798.95
Grand Totals		88,679,132.14	88,679,132.14

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

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2020

Cycle 07

Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	19,264.14	
410.00	Due From State and Federal	83,495.00	
445.00	Inv. of Mat. & Supplies	18,534.39	
446.00	Surplus Food Inventory	35,872.02	
446.10	Purchased Food Inventory	24,690.85	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	307,130.76	
522.00	Expenditures	495,120.16	
599.00	Appropriated Fund Balance	80,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		5,622.46
630.00	Due To General Fund		6,195.65
630.ER	Due To Other for ERS		16,422.56
631.00	Sales Tax Payable		502.00
821.00	Reserve for Encumbrances		307,130.76
845.00	Reserve for Inventory		79,097.26
914.00	Assigned Appropriated Fund Bal		50,228.40
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		498,908.23
Grand Totals		2,132,107.32	2,132,107.32

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2020

Cycle 07

Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	69,376.00	
200.95	Chase - Scholarship MMA	123,398.45	
391.00	Due From PN Fund	251.08	
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		24,593.51
Grand Totals		206,994.49	206,994.49

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	494.61	
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	544,218.93	
522.00	Expenditures	786,107.55	
Liabilities and Reserves			
600.00	Accounts Payable		6,068.12
630.00	Due to General Fund		476,473.69
821.00	Reserve for Encumbrances		544,218.93
Budgetary and Revenue Accounts			
980.00	Total Appropriations-Mod.Budg.		1,881,655.13
980.00	Revenues		468,716.07
Grand Totals		3,377,131.94	3,377,131.94

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	21,738.95	
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	398,180.39	
522.00	Expenditures	353,264.15	
Liabilities and Reserves			
630.00	Due To General Fund		374,892.15
630.05	Due To Debt Service Fund		3,634.62
821.00	Reserve for Encumbrances		398,180.39
917.00	Unassigned Fund Balance	3,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		939,899.00
Grand Totals		1,716,606.16	1,716,606.16

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

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

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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,490.47	
452.00	Investment in Securities, Sp R	66,430.88	
Liabilities and Reserves			
630.00	Due to CM Fund		251.08
899.00	Other Restricted Fund Balance		441,670.27
Grand Totals		441,921.35	441,921.35

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OGDENSBURG CITY SD
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	89,355.63	
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	23,824.35	
200.PR	Cash Payroll	1,691.87	
455.00	Securities and Mortgages	10,862,175.76	
Liabilities and Reserves			
010.00	Consolidated Payroll		537.77
016.99	FLEX TRANSFERS	245.14	
017.05	CSEA Deferred Vision		2,979.81
017.06	CSEA Dental		200.11
017.07	OEA Vision		1,421.28
018.00	State Retirement	74.05	
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		0.02
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		103,873.31
Grand Totals		11,131,335.38	11,131,335.38

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OGDENSBURG CITY SD
DEBT SERVICE Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,260.54	
391.00	Due From Other Funds (Capital	3,634.62	
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		7,117.82
Grand Totals		2,516,537.44	2,516,537.44

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 07
Post Dates From 07/01/2019 To 01/31/2020

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