

BUSINESS AND FINANCE DIVISION

Report No. B3

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK 13669

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SUBJECT: Trial Balance

DATE: May 18, 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 April 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 April 30, 2020, 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 10
Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	225,464.39	
200.01	Community - General MMA	664,029.62	
200.95	Chase - General MMA	10,126,324.86	
230.00	Cash, Special Reserves	1,393,373.89	
250.00	Taxes Receivable, Current	125,000.00	
260.16	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	213,212.57	
380.00	Accounts Receivable	11,237.98	
391.01	Due From Cafeteria	52,421.48	
391.02	Due From Federal Fund	486,595.02	
391.04	Due From Trust & Agency	169,190.12	
391.05	Due From Capital Fund	77,676.55	
391.ER	Due From Other for ERS	23,132.89	
410.00	Due From State and Federal	605,943.05	
440.00	Due From Other Governments	38,227.63	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	42,748,942.00	
521.00	Encumbrances	7,949,530.64	
522.00	Expenditures	27,526,751.60	
599.00	Appropriated Fund Balance	2,564,944.94	
Liabilities and Reserves			
600.00	Accounts Payable		77,220.12
630.09	Due To DEBT SERVICE FUND		819,642.28
632.00	Due to State Teachers' Ret. Sys		799,556.92
637.00	Due to Employees' Ret. System	32,569.65	
815.00	Unemployment Insurance Reserve		125,167.83
821.00	Reserve for Encumbrances		7,949,530.64
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	Rsv 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		35,291,981.33
Grand Totals		95,301,284.97	95,301,284.97

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 10

Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	6,845.32	
410.00	Due From State and Federal	130,890.00	
445.00	Inv. of Mat. & Supplies	16,717.23	
446.00	Surplus Food Inventory	34,614.99	
446.10	Purchased Food Inventory	23,351.82	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,107,010.00	
521.00	Encumbrances	214,361.19	
522.00	Expenditures	743,472.81	
599.00	Appropriated Fund Balance	60,990.00	
Liabilities and Reserves			
600.00	Accounts Payable		27,559.29
630.00	Due To General Fund		52,421.48
630.ER	Due To Other for ERS		23,132.89
631.00	Sales Tax Payable	376.60	
821.00	Reserve for Encumbrances		214,361.19
845.00	Reserve for Inventory		74,684.04
914.00	Assigned Appropriated Fund Bal		54,641.62
Budgetary and Revenue Accounts			
960.00	Appropriations		1,168,000.00
980.00	Revenues		723,829.45
Grand Totals		2,338,629.96	2,338,629.96

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2020

Cycle 10

Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	68,042.26	
200.95	Chase - Scholarship MMA	123,415.72	
391.00	Due From PN Fund	303.62	
452.00	Investment in Securities, Sp R	3,586.17	
Budgetary and Expense Accounts			
522.00	Expenditures	17,882.79	
Liabilities and Reserves			
899.00	Other Restricted Fund Balance		182,400.98
Budgetary and Revenue Accounts			
980.00	Revenues		30,829.58
Grand Totals		213,230.56	213,230.56

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OGDENSBURG CITY SD
SPECIAL AID FUND Trial Balance for Fiscal Year 2020
Cycle 10
Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	9,804.32	
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	340,848.27	
522.00	Expenditures	1,178,789.86	
Liabilities and Reserves			
600.00	Accounts Payable		18,750.00
630.00	Due to General Fund		486,595.02
821.00	Reserve for Encumbrances		340,848.27
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		1,881,655.13
960.00	Revenues		847,904.88
Grand Totals		3,575,753.30	3,575,753.30

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OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2020
Cycle 10
Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	69,763.00	
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	40,943.93	
522.00	Expenditures	779,239.41	
Liabilities and Reserves			
630.00	Due To General Fund		77,676.55
630.05	Due To Debt Service Fund		3,635.93
821.00	Reserve for Encumbrances		40,943.93
917.00	Unassigned Fund Balance	3,497.41	
Budgetary and Revenue Accounts			
960.00	Appropriations		939,899.00
980.00	Revenues		771,215.80
Grand Totals		1,833,371.01	1,833,371.01

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OGDENSBURG CITY SD
FIXED ASSETS Trial Balance for Fiscal Year 2020
Cycle 10
Post Dates From 07/01/2019 To 04/30/2020

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 10

Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,543.01	
452.00	Investment in Securities, Sp R	66,430.88	
Liabilities and Reserves			
630.00	Due to CM Fund		303.62
899.00	Other Restricted Fund Balance		441,670.27
Grand Totals		441,973.89	441,973.89

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.

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OGDENSBURG CITY SD

TRUST & AGENCY FUND Trial Balance for Fiscal Year 2020

Cycle 10

Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	162,300.55	
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	11,538.79	
200.PR	Cash Payroll	6,693.77	
455.00	Securities and Mortgages	10,862,175.76	
Liabilities and Reserves			
010.00	Consolidated Payroll		192.29
016.99	FLEX TRANSFERS	1,256.19	
017.05	CSEA Deferred Vision		3,563.98
017.06	CSEA Dental		585.52
017.07	OEA Vision		2,008.62
018.00	State Retirement	191.04	
018.02	State Retirement Loans	10.12	
020.06	Prudential Insurance		0.02
023.00	Income Executions	10.42	
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		169,190.12
Grand Totals		11,197,863.63	11,197,863.63

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 10
Post Dates From 07/01/2019 To 04/30/2020

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,693,629.90	
391.00	Due From Other Funds (Capital	3,635.93	
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		7,488.49
Grand Totals		2,516,908.11	2,516,908.11

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.

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OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2020
Cycle 10
Post Dates From 07/01/2019 To 04/30/2020

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	DeferredInflowsOfResourcesTRS		1,822,935.00
697.20	DeferredInflowsOfResourcesERS		328,309.00
697.30	DeferredInflowsOfResources OPE		33,540,758.00
	Grand Totals	195,831,442.45	195,831,442.45