

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------|---------------|
| Assets | | | |
| 200.00 | Cash | 1,515,286.21 | |
| 200.01 | Community - General MMA | 25,012.39 | |
| 200.70 | Cash TA | 305,129.93 | |
| 200.71 | Cash FSA / HRA | 1,546.89 | |
| 200.72 | Cash Payroll | 6,076.31 | |
| 230.00 | Cash, Special Reserves | 7,696,349.59 | |
| 230.50 | Cash, Special Reserves HI | 29,073.29 | |
| 250.00 | Taxes Receivable, Current | 8,736,690.56 | |
| 260.16 | Taxes Receivable 2016-2017 | 43,217.43 | |
| 260.17 | Taxes Receivable 2017-2018 | 43,355.82 | |
| 260.18 | Taxes Receivable 2018-2019 | 41,308.57 | |
| 260.19 | Taxes Receivable 2019-2020 | 45,502.16 | |
| 260.20 | Taxes Receivable 2020-2021 | 45,554.58 | |
| 260.21 | Taxes Receivable 2021-2022 | 527,063.26 | |
| 380.00 | Accounts Receivable | 49,761.84 | |
| 391.02 | Due From Federal Fund | 1,649,249.74 | |
| 391.05 | Due From Capital Fund | 135,143.63 | |
| 391.06 | Due From Debt Service | 275,393.72 | |
| 410.00 | Due From State and Federal | 1,977,625.44 | |
| 440.00 | Due From Other Governments | 2,148,186.60 | |
| 480.00 | Prepaid Expenditures | 864,515.00 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Total Est. Rev.-Modified Budg. | 45,175,519.00 | |
| 521.00 | Encumbrances | 21,178,017.73 | |
| 522.00 | Expenditures | 4,059,778.48 | |
| 599.00 | Appropriated Fund Balance | 8,421,579.58 | |
| Liabilities and Reserves | | | |
| 601.50 | Accrued Liabilities HI | 220,988.29 | |
| 601.BP | Accrued Liabilities | 38.37 | |
| 630.00 | Due To Other Funds | | 6,460.33 |
| 630.01 | Due To Cafeteria Fund | | 437,983.50 |
| 632.00 | Due to State Teachers'Ret.Sys | | 1,530,000.50 |
| 637.00 | Due to Employees' Ret. System | | 148,332.82 |
| 716.01 | Flex Transfers | 40,831.52 | |
| 717.05 | Deferred CSEA Vision | | 1,433.29 |
| 717.06 | CSEA Dental | 1,618.33 | |
| 717.07 | OEA Vision | | 1,239.48 |
| 718.00 | State Retirement | | 37.17 |
| 720.06 | Prudential Insurance | 0.02 | |
| 720.07 | NYSUT Benefit Trust | 1,128.46 | |
| 721.00 | New York State Income Tax | | 49.37 |
| 722.00 | Federal Income Tax | | 25.50 |
| 726.00 | Social Security Tax | | 197.34 |
| 806.00 | Non-Spendable Fund Balance | | 864,515.00 |
| 815.00 | Unemployment Insurance Reserve | | 925,448.26 |
| 821.00 | Reserve for Encumbrances | | 21,178,017.73 |
| 827.00 | Retirement Contrib Reserve | | 1,366,027.46 |
| 828.00 | TRS Contributions Reserve | | 600,122.32 |
| 864.13 | Reserve for Tax Certiorari2013 | | 12,413.77 |
| 864.14 | Reserve for Tax Certiorari2014 | | 13,042.58 |

GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|-----------------------|-----------------------|
| 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 |
| 864.20 | Reserve for Tax Certiorari2020 | | 179,387.62 |
| 864.21 | Reserve for Tax Certiorari2021 | | 145,023.97 |
| 864.22 | Reserve for Tax Certiorari2022 | | 200,050.02 |
| 867.00 | Rsrv Empl Benefits/Accr Liab | | 690,732.72 |
| 878.00 | Capital Reserve - 3 Million | | 3,000,949.45 |
| 878.01 | Capital Reserve - 10 Million | | 2,800,000.00 |
| 888.00 | Reserve for Health Ins Advance | | 210,000.00 |
| 889.00 | Reserve for SMEC Energy Costs | | 24,538.80 |
| 913.00 | Committed Fund Balance | | 59,743.58 |
| 914.00 | Assigned Appropriated Fund Bal | | 4,117,989.84 |
| 917.00 | Unassigned Fund Balance | | 2,141,506.00 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Total Appropriations-Mod.Budg. | | 53,597,098.58 |
| 980.00 | Revenues | | 10,707,437.91 |
| Grand Totals | | 105,260,542.74 | 105,260,542.74 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 28,599.06 | |
| 380.00 | Accounts Receivable | 1,344.00 | |
| 391.00 | Due From Other Funds | 437,983.50 | |
| 445.00 | Inv. of Mat. & Supplies | 17,842.93 | |
| 446.00 | Surplus Food Inventory | 21,751.08 | |
| 446.10 | Purchased Food Inventory | 22,782.04 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenues | 1,587,000.00 | |
| 521.00 | Encumbrances | 306,373.59 | |
| 522.00 | Expenditures | 44,423.62 | |
| Liabilities and Reserves | | | |
| 601.BP | Accrued Liabilities | | 0.05 |
| 631.00 | Sales Tax Payable | | 308.59 |
| 821.00 | Reserve for Encumbrances | | 306,373.59 |
| 845.00 | Reserve for Inventory | | 62,376.05 |
| 917.00 | Unassigned Fund Balance | | 511,618.73 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Appropriations | | 1,587,000.00 |
| 980.00 | Revenues | | 422.81 |
| Grand Totals | | 2,468,099.82 | 2,468,099.82 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.00 | Cash | 70,358.31 | |
| 200.70 | Extra Curricular Checking | 127,997.29 | |
| 200.71 | Extra Curricular Savings | 5,011.92 | |
| 200.72 | Extra Curricular CD | 29,045.69 | |
| 200.95 | Chase - Scholarship MMA | 123,497.51 | |
| 391.00 | Due From PN Fund | 552.59 | |
| 391.01 | Due From Other Funds | 6,460.33 | |
| 450.01 | Securities and Mortgages | 18,198,632.54 | |
| 452.00 | Investment in Securities, Sp R | 1,569.55 | |
| Liabilities and Reserves | | | |
| 730.00 | Guaranty & Bid Deposits | | 18,198,632.54 |
| 738.00 | Student Deposits | | 162,054.90 |
| 738.01 | After School Program | | 6,460.33 |
| 899.00 | Other Restricted Fund Balance | | 183,657.59 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 12,320.37 |
| Grand Totals | | 18,563,125.73 | 18,563,125.73 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

SPECIAL AID FUND Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 43,082.57 | |
| 410.00 | Due From State and Federal | 1,391,253.53 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 271,528.21 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to General Fund | | 1,649,249.74 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 56,614.57 |
| Grand Totals | | 1,705,864.31 | 1,705,864.31 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------|-------------------|-------------------|
| Assets | | | |
| 200.00 | Cash | 13,208.09 | |
| 200.01 | Community - Capital MMA | 14,007.98 | |
| 200.95 | Chase - Capital MMA | 27.19 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 141,424.96 | |
| Liabilities and Reserves | | | |
| 601.00 | Accrued Liabilities | | 34,435.28 |
| 630.00 | Due To General Fund | | 135,143.63 |
| 630.05 | Due To Debt Service Fund | | 3,646.87 |
| 917.00 | Unassigned Fund Balance | 4,557.56 | |
| Grand Totals | | 173,225.78 | 173,225.78 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
 No accounting cycles have been closed for this fund in this fiscal year.

* - 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 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------|--------------------------------|-----------------------|-----------------------|
| Assets | | | |
| 101.00 | Land | 2,563,800.00 | |
| 102.00 | Buildings | 118,566,182.00 | |
| 103.00 | Improve.Oth.Than Bldg.(Option) | 746,932.00 | |
| 104.00 | Equipment | 5,745,335.00 | |
| 108.10 | Net Pension Asset - ERS | 679,090.00 | |
| 108.11 | Net Pension Asset - TRS | 12,722,953.00 | |
| 112.00 | Accumulated Depr-Bldgs | | 48,960,274.00 |
| 113.00 | Accumulated Depr-Improvements | | 731,733.00 |
| 114.00 | Accumulated Depr-Equipment | | 2,969,707.00 |
| 118.00 | Accumulated Amortization - Lea | | 121,639.00 |
| 124.00 | Intangible Lease Asset | 673,169.00 | |
| 129.00 | Total Non-Current Government A | | 551,530.00 |
| 152.00 | Current Appropriations | | 45,551,857.00 |
| 158.00 | Investment in Fixed Assets | | 74,960,535.00 |
| 496.10 | DeferredOutflowsofResourcesTRS | 7,596,787.00 | |
| 496.20 | DeferredOutflowsofResourcesERS | 1,277,881.00 | |
| 496.30 | DeferredOutflowsofResources OP | 23,275,146.00 | |
| Grand Totals | | 173,847,275.00 | 173,847,275.00 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

PERMANENT FUND Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.95 | Chase - Scholarship MMA | 375,791.98 | |
| 452.00 | Investment in Securities, Sp R | 66,983.06 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to CM Fund | | 552.59 |
| 899.00 | Other Restricted Fund Balance | | 442,222.45 |
| Grand Totals | | 442,775.04 | 442,775.04 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
 No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

DEBT SERVICE Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.95 | Chase - Debt Service MMA | 1,695,777.61 | |
| 391.00 | Due From Other Funds (Capital | 3,646.87 | |
| Liabilities and Reserves | | | |
| 630.00 | Due To Other Funds (General) | | 275,393.72 |
| 884.00 | Reserve for Debt | | 1,423,022.03 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 1,008.73 |
| Grand Totals | | 1,699,424.48 | 1,699,424.48 |

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
 No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

LONG TERM DEBT Trial Balance for Fiscal Year 2023

Cycle 02

Post Dates From 07/01/2022 To 08/31/2022

| G/L Account | Description | Debits | Credits |
|---------------------------------|-----------------------------------|-----------------------|-----------------------|
| Assets | | | |
| 129.00 | Non-Current Governmental Liabi | 192,387,656.01 | |
| Liabilities and Reserves | | | |
| 628.04 | 2008 - Bonds Payable | | 810,000.00 |
| 628.05 | 2017 - Bonds Payable | | 2,810,000.00 |
| 628.06 | 2018 - Bonds Payable | | 15,905,000.00 |
| 628.07 | 2019 - Bonds Payable | | 14,030,000.00 |
| 628.08 | 2022- Bonds Payable | | 1,250,000.00 |
| 628.99 | Bond Premium Liability | | 1,729,333.00 |
| 637.00 | Due to Employees' Ret. System | | 36,803.00 |
| 682.00 | Lease Liability | | 393,765.45 |
| 683.00 | Other Post Employment Benefit | | 110,519,922.00 |
| 687.00 | Compensated Absences | | 162,917.56 |
| 697.10 | Deferred Inflows Of Resources TRS | | 14,211,937.00 |
| 697.20 | Deferred Inflows Of Resources ERS | | 2,434,251.00 |
| 697.30 | Deferred Inflows Of Resources OPE | | 28,093,727.00 |
| Grand Totals | | 192,387,656.01 | 192,387,656.01 |

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2023
Cycle 02
Post Dates From 07/01/2022 To 08/31/2022

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
No accounting cycles have been closed for this fund in this fiscal year.

* - To include Budgetary entries for the current month, run the report through the last day of the cycle

Selection Criteria

Cycle 02
Criteria Name: Last Run
Printed by Kaleb Bertrand