

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	209,439.84	
200.01	Community - General MMA	25,010.76	
200.70	Cash TA	289,347.90	
200.71	Cash FSA / HRA	19,058.73	
200.72	Cash Payroll	29,425.28	
200.95	Chase - General MMA	1,973,942.58	
230.00	Cash, Special Reserves	10,468,474.80	
230.50	Cash, Special Reserves HI	157,509.01	
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	57,891.84	
391.02	Due From Federal Fund	1,277,156.34	
391.05	Due From Capital Fund	35,143.63	
391.06	Due From Debt Service	275,393.72	
410.00	Due From State and Federal	757,308.15	
440.00	Due From Other Governments	2,148,186.60	
480.00	Prepaid Expenditures	864,515.00	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	45,175,519.00	
521.00	Encumbrances	20,245,028.53	
522.00	Expenditures	1,767,064.81	
599.00	Appropriated Fund Balance	8,421,579.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		69,981.80
600.99	Accounts Payable		153,070.87
601.50	Accrued Liabilities HI		7,447.43
601.BP	Accrued Liabilities		1,107,276.50
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		488,864.23
632.00	Due to State Teachers'Ret.Sys		1,442,130.48
637.00	Due to Employees' Ret. System		127,694.09
716.01	Flex Transfers	23,319.68	
717.05	Deferred CSEA Vision		2,831.35
717.06	CSEA Dental	6.25	
717.07	OEA Vision		2,375.14
718.00	State Retirement		105.07
720.06	Prudential Insurance	0.01	
720.07	NYSUT Benefit Trust	1,128.46	
806.00	Non-Spendable Fund Balance		864,515.00
815.00	Unemployment Insurance Reserve		925,448.26
821.00	Reserve for Encumbrances		20,245,028.53
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
864.15	Reserve for Tax Certiorari2015		12,944.83

## GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 01

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

G/L Account	Description	Debits	Credits
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 - Outlay		3,000,949.45
878.01	Capital Reserve - Bus Garage		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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		53,597,098.58
980.00	Revenues		64,858.70
<b>Grand Totals</b>		<b>94,967,452.32</b>	<b>94,967,452.32</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	423.83	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	488,864.23	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	315,117.36	
522.00	Expenditures	35,514.31	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities		14,198.72
631.00	Sales Tax Payable		308.59
821.00	Reserve for Encumbrances		315,117.36
845.00	Reserve for Inventory		62,376.05
917.00	Unassigned Fund Balance		511,618.73
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,587,000.00
980.00	Revenues		20.33
<b>Grand Totals</b>		<b>2,490,639.78</b>	<b>2,490,639.78</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	66,642.22	
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	123,466.09	
391.00	Due From PN Fund	456.97	
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	
<b>Liabilities and Reserves</b>			
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
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		8,477.24
<b>Grand Totals</b>		<b>18,559,282.60</b>	<b>18,559,282.60</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	50,124.59	
410.00	Due From State and Federal	1,391,253.53	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	89,140.99	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		12,000.00
600.99	Accounts Payable		26,241.89
601.BP	Accrued Liabilities		174,563.76
630.00	Due to General Fund		1,277,156.34
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		40,557.12
<b>Grand Totals</b>		<b>1,530,519.11</b>	<b>1,530,519.11</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	54,632.58	
200.01	Community - Capital MMA	14,007.07	
200.95	Chase - Capital MMA	27.18	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		35,143.63
630.05	Due To Debt Service Fund		3,645.48
917.00	Unassigned Fund Balance	4,557.56	
<b>Grand Totals</b>		<b>73,224.39</b>	<b>73,224.39</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
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	
<b>Grand Totals</b>		<b>173,847,275.00</b>	<b>173,847,275.00</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	375,696.36	
452.00	Investment in Securities, Sp R	66,983.06	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		456.97
899.00	Other Restricted Fund Balance		442,222.45
<b>Grand Totals</b>		<b>442,679.42</b>	<b>442,679.42</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,695,130.21	
391.00	Due From Other Funds (Capital	3,645.48	
<b>Liabilities and Reserves</b>			
630.00	Due To Other Funds (General)		275,393.72
884.00	Reserve for Debt		1,423,022.03
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		359.94
<b>Grand Totals</b>		<b>1,698,775.69</b>	<b>1,698,775.69</b>

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 01

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

G/L Account	Description	Debits	Credits
<b>Assets</b>			
129.00	Non-Current Governmental Liabi	192,387,656.01	
<b>Liabilities and Reserves</b>			
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
<b>Grand Totals</b>		<b>192,387,656.01</b>	<b>192,387,656.01</b>

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

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 01  
Criteria Name: Last Run  
Printed by Kaleb Bertrand