

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,050,924.13	
200.01	Community - General MMA	150,010.31	
200.70	Cash TA	287,681.12	
200.71	Cash FSA / HRA	42,378.41	
200.72	Cash Payroll	31,633.64	
200.95	Chase - General MMA	3,497,359.54	
230.00	Cash, Special Reserves	10,468,474.80	
230.50	Cash, Special Reserves HI	95,578.18	
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	144,552.89	
391.02	Due From Federal Fund	1,129,562.89	
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	2,152,652.60	
480.00	Prepaid Expenditures	864,515.00	
Liabilities and Reserves			
600.99	Accounts Payable		378,612.98
601.00	Accrued Liabilities		67,200.27
601.BP	Accrued Liabilities		1,845,484.63
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		283,269.82
632.00	Due to State Teachers'Ret.Sys		1,404,381.62
637.00	Due to Employees' Ret. System		82,847.95
717.05	Deferred CSEA Vision		4,229.41
717.06	CSEA Dental		2,079.46
717.07	OEA Vision		2,375.14
806.00	Non-Spendable Fund Balance		864,515.00
815.00	Unemployment Insurance Reserve		925,448.26
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
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

GENERAL FUND Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
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
	Grand Totals	21,729,170.83	21,729,170.83

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

* - 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 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	45,597.22	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	283,269.82	
410.00	Due From State and Federal	233,338.00	
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	
Liabilities and Reserves			
600.99	Accounts Payable		15,716.70
601.00	Accrued Liabilities		408.34
601.BP	Accrued Liabilities		35,496.68
631.00	Sales Tax Payable		308.59
845.00	Reserve for Inventory		62,376.05
917.00	Unassigned Fund Balance		511,618.73
Grand Totals		625,925.09	625,925.09

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	58,249.61	
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	123,445.16	
391.00	Due From PN Fund	393.27	
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
Grand Totals		18,550,805.36	18,550,805.36

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

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SPECIAL AID FUND Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	59,769.87	
410.00	Due From State and Federal	1,391,253.53	
Liabilities and Reserves			
600.99	Accounts Payable		27,297.95
601.00	Accrued Liabilities		3,222.98
601.BP	Accrued Liabilities		290,939.58
630.00	Due to General Fund		1,129,562.89
Grand Totals		1,451,023.40	1,451,023.40

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	54,632.12	
200.01	Community - Capital MMA	14,006.95	
200.95	Chase - Capital MMA	27.18	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		35,143.63
630.05	Due To Debt Service Fund		3,644.90
917.00	Unassigned Fund Balance	4,557.56	
Grand Totals		73,223.81	73,223.81

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

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 latest accounting cycle closed in this fund is the period ending 06/30/2022.

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PERMANENT FUND Trial Balance for Fiscal Year 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,632.66	
452.00	Investment in Securities, Sp R	66,983.06	
Liabilities and Reserves			
630.00	Due to CM Fund		393.27
899.00	Other Restricted Fund Balance		442,222.45
Grand Totals		442,615.72	442,615.72

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

* - 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 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,694,770.85	
391.00	Due From Other Funds (Capital	3,644.90	
Liabilities and Reserves			
630.00	Due To Other Funds (General)		275,393.72
884.00	Reserve for Debt		1,423,022.03
Grand Totals		1,698,415.75	1,698,415.75

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

* - 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 2022

Cycle 99

Post Dates From 07/01/2021 To 06/30/2022

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 2022
Cycle 99
Post Dates From 07/01/2021 To 06/30/2022

The latest accounting cycle closed in this fund is the period ending 06/30/2022.

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

Selection Criteria

Cycle 99
Criteria Name: Last Run
Printed by Kaleb Bertrand