

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

### Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	2,099,928.79	
200.01	Community - General MMA	25,018.63	
200.70	Cash TA	133,581.02	
200.71	Cash FSA / HRA	17,230.55	
200.72	Cash Payroll	1,006.86	
200.95	Chase - General MMA	1,580,122.65	
230.00	Cash, Special Reserves	7,696,349.59	
230.50	Cash, Special Reserves HI	41,073.10	
250.00	Taxes Receivable, Current	1,606,361.59	
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	57,720.08	
391.02	Due From Federal Fund	1,941,395.54	
391.05	Due From Capital Fund	195,143.63	
410.00	Due From State and Federal	1,977,084.44	
440.00	Due From Other Governments	673,792.00	
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	20,274,414.78	
522.00	Expenditures	15,737,843.87	
599.00	Appropriated Fund Balance	8,421,579.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		19,180.19
601.50	Accrued Liabilities HI	304,630.27	
601.BP	Accrued Liabilities	38.37	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		386,430.39
632.00	Due to State Teachers'Ret.Sys		533,093.47
637.00	Due to Employees' Ret. System		219,627.21
716.01	Flex Transfers	35,147.86	
717.05	Deferred CSEA Vision		2,051.75
717.06	CSEA Dental	635.69	
717.07	OEA Vision		1,847.88
718.00	State Retirement	2.13	
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		20,274,414.78
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

## GENERAL FUND Trial Balance for Fiscal Year 2023

## Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		53,597,098.58
980.00	Revenues		16,914,831.49
<b>Grand Totals</b>		<b>109,607,265.30</b>	<b>109,607,265.30</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 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	61,014.66	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	386,430.39	
410.00	Due From State and Federal	81,220.00	
445.00	Inv. of Mat. & Supplies	19,341.33	
446.00	Surplus Food Inventory	37,855.81	
446.10	Purchased Food Inventory	35,509.38	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	653,043.69	
522.00	Expenditures	304,441.73	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities		0.05
631.00	Sales Tax Payable		567.39
821.00	Reserve for Encumbrances		653,043.69
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		352,595.08
<b>Grand Totals</b>		<b>3,167,200.99</b>	<b>3,167,200.99</b>

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## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

## Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	84,953.54	
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	123,614.85	
391.00	Due From PN Fund	909.65	
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>Budgetary and Expense Accounts</b>			
522.00	Expenditures	9,212.33	
<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		36,602.33
<b>Grand Totals</b>		<b>18,587,407.69</b>	<b>18,587,407.69</b>

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## SPECIAL AID FUND Trial Balance for Fiscal Year 2023

## Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	337,411.36	
410.00	Due From State and Federal	773,410.53	
440.00	Due from other governments	99,919.56	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,047,402.63	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		5,830.41
630.00	Due to General Fund		1,941,395.54
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		310,918.13
<b>Grand Totals</b>		<b>2,258,144.08</b>	<b>2,258,144.08</b>

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# OGDENSBURG CITY SD

## CAPITAL FUND Trial Balance for Fiscal Year 2023

Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	49,587.03	
200.01	Community - Capital MMA	14,011.47	
200.95	Chase - Capital MMA	27.22	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	165,046.33	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		195,143.63
630.05	Due To Debt Service Fund		3,650.70
917.00	Unassigned Fund Balance	4,557.56	
<b>Grand Totals</b>		<b>233,229.61</b>	<b>233,229.61</b>

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## FIXED ASSETS Trial Balance for Fiscal Year 2023

Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

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>

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## PERMANENT FUND Trial Balance for Fiscal Year 2023

## Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Scholarship MMA	376,149.04	
452.00	Investment in Securities, Sp R	66,983.06	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		909.65
899.00	Other Restricted Fund Balance		442,222.45
<b>Grand Totals</b>		<b>443,132.10</b>	<b>443,132.10</b>

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## DEBT SERVICE Trial Balance for Fiscal Year 2023

## Cycle 05

Post Dates From 07/01/2022 To 11/30/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	Chase - Debt Service MMA	1,422,868.05	
391.00	Due From Other Funds (Capital	3,650.70	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,423,022.03
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		3,496.72
<b>Grand Totals</b>		<b>1,426,518.75</b>	<b>1,426,518.75</b>

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\* - 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 05

Post Dates From 07/01/2022 To 11/30/2022

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 05  
Post Dates From 07/01/2022 To 11/30/2022

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

Selection Criteria

Cycle 05  
Criteria Name: Last Run  
Printed by Kaleb Bertrand