

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	549,009.80	
200.01	Community - General MMA	25,014.45	
200.70	Cash TA	335,628.63	
200.71	Cash FSA / HRA	5,904.70	
200.72	Cash Payroll	1,005.07	
200.95	Chase - General MMA	3,815,169.35	
230.00	Cash, Special Reserves	7,696,349.59	
230.50	Cash, Special Reserves HI	176,574.77	
250.00	Taxes Receivable, Current	6,254,034.39	
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	1,258,322.70	
391.05	Due From Capital Fund	145,143.63	
391.06	Due From Debt Service	275,393.72	
410.00	Due From State and Federal	1,977,084.44	
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	26,245,520.82	
522.00	Expenditures	8,177,511.26	
599.00	Appropriated Fund Balance	8,421,579.58	
Liabilities and Reserves			
600.00	Accounts Payable		1,467,611.03
601.50	Accrued Liabilities HI	873,486.81	
601.BP	Accrued Liabilities	38.37	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		385,886.45
632.00	Due to State Teachers'Ret.Sys		1,211,441.70
637.00	Due to Employees' Ret. System		171,527.78
716.01	Flex Transfers	46,473.71	
717.05	Deferred CSEA Vision		1,760.98
717.06	CSEA Dental	1,136.23	
717.07	OEA Vision		1,442.28
718.00	State Retirement		5.44
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		26,245,520.82
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

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

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 - 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		14,532,468.38
Grand Totals		115,273,452.99	115,273,452.99

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 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	41,306.02	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	385,886.45	
410.00	Due From State and Federal	99,086.00	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	810,263.62	
522.00	Expenditures	138,053.91	
Liabilities and Reserves			
600.00	Accounts Payable		29,440.33
601.BP	Accrued Liabilities		0.05
631.00	Sales Tax Payable		190.92
821.00	Reserve for Encumbrances		810,263.62
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		124,426.35
Grand Totals		3,125,316.05	3,125,316.05

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	81,516.94	
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	123,527.93	
391.00	Due From PN Fund	645.15	
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	
Budgetary and Expense Accounts			
522.00	Expenditures	8,342.00	
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		31,943.98
Grand Totals		18,582,749.34	18,582,749.34

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No accounting cycles have been closed for this fund in this fiscal year.

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SPECIAL AID FUND Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,683.93	
410.00	Due From State and Federal	862,175.53	
Budgetary and Expense Accounts			
522.00	Expenditures	442,196.67	
Liabilities and Reserves			
600.00	Accounts Payable		118.86
630.00	Due to General Fund		1,258,322.70
Budgetary and Revenue Accounts			
980.00	Revenues		56,614.57
Grand Totals		1,315,056.13	1,315,056.13

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	6,493.30	
200.01	Community - Capital MMA	14,009.13	
200.95	Chase - Capital MMA	27.20	
Budgetary and Expense Accounts			
522.00	Expenditures	158,139.83	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		145,143.63
630.05	Due To Debt Service Fund		3,648.11
917.00	Unassigned Fund Balance	4,557.56	
Grand Totals		183,227.02	183,227.02

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FIXED ASSETS Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

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 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.

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PERMANENT FUND Trial Balance for Fiscal Year 2023

Cycle 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Scholarship MMA	375,884.54	
452.00	Investment in Securities, Sp R	66,983.06	
Liabilities and Reserves			
630.00	Due to CM Fund		645.15
899.00	Other Restricted Fund Balance		442,222.45
Grand Totals		442,867.60	442,867.60

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 03

Post Dates From 07/01/2022 To 09/30/2022

G/L Account	Description	Debits	Credits
Assets			
200.95	Chase - Debt Service MMA	1,696,404.37	
391.00	Due From Other Funds (Capital	3,648.11	
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		1,636.73
Grand Totals		1,700,052.48	1,700,052.48

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 03

Post Dates From 07/01/2022 To 09/30/2022

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 2023
Cycle 03
Post Dates From 07/01/2022 To 09/30/2022

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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 03
Criteria Name: Last Run
Printed by Kaleb Bertrand