

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

### Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	414,858.19	
200.01	Community - General MMA	25,020.76	
200.70	Cash TA	172,107.81	
200.71	Cash FSA / HRA	4,080.67	
200.72	Cash Payroll	1,008.66	
200.95	Chase - General MMA	1,464,859.09	
230.00	NYCLASS - Special Reserves	9,624,477.57	
230.50	Cash, Health Insurance	154,732.49	
250.00	Taxes Receivable, Current	1,501,489.63	
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	375,047.48	
380.00	Accounts Receivable	57,720.08	
391.02	Due From Federal Fund	1,498,929.35	
391.05	Due From Capital Fund	495,143.63	
410.00	Due From State and Federal	1,705,766.43	
440.00	Due From Other Governments	673,792.00	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	45,175,519.00	
521.00	Encumbrances	17,003,202.05	
522.00	Expenditures	19,786,812.27	
599.00	Appropriated Fund Balance	8,421,579.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		32,938.43
601.50	Accrued Liabilities HI	155,485.88	
601.BP	Accrued Liabilities	38.37	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		392,416.04
632.00	Due to State Teachers'Ret.Sys		723,951.55
637.00	Due to Employees' Ret. System	100,286.03	
716.01	Flex Transfers	48,297.74	
717.05	Deferred CSEA Vision		3,010.69
717.06	CSEA Dental		1,456.63
717.07	OEA Vision		2,862.32
718.00	State Retirement	2.13	
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		17,003,202.05
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

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
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		19,664,698.07
<b>Grand Totals</b>		<b>109,080,323.91</b>	<b>109,080,323.91</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

## SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	25,238.02	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	392,416.04	
410.00	Due From State and Federal	73,520.00	
445.00	Inv. of Mat. & Supplies	18,512.56	
446.00	Surplus Food Inventory	36,539.92	
446.10	Purchased Food Inventory	37,589.76	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	567,742.17	
522.00	Expenditures	434,905.06	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		6,849.66
601.BP	Accrued Liabilities		0.05
631.00	Sales Tax Payable		162.77
821.00	Reserve for Encumbrances		567,742.17
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		439,058.10
<b>Grand Totals</b>		<b>3,174,807.53</b>	<b>3,174,807.53</b>

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	84,954.26	
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	NYCLASS - Scholarship	123,955.61	
391.00	Due From PN Fund	1,946.51	
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		37,980.67
<b>Grand Totals</b>		<b>18,588,786.03</b>	<b>18,588,786.03</b>

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## SPECIAL AID FUND Trial Balance for Fiscal Year 2023

## Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	24,078.80	
410.00	Due From State and Federal	622,790.53	
440.00	Due from other governments	39,972.00	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,649,374.04	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		4,496.89
630.00	Due to General Fund		1,498,929.35
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		832,789.13
<b>Grand Totals</b>		<b>2,336,215.37</b>	<b>2,336,215.37</b>

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## OGDENSBURG CITY SD

## CAPITAL FUND Trial Balance for Fiscal Year 2023

## Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	38,913.56	
200.01	Community - Capital MMA	14,012.66	
200.95	NYCLASS - Capital	27.26	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	475,720.80	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		495,143.63
630.05	Due To Debt Service Fund		3,652.93
917.00	Unassigned Fund Balance	4,557.56	
<b>Grand Totals</b>		<b>533,231.84</b>	<b>533,231.84</b>

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# OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

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>

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## PERMANENT FUND Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Scholarship	377,185.90	
452.00	Investment in Securities, Sp R	66,983.06	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		1,946.51
899.00	Other Restricted Fund Balance		442,222.45
<b>Grand Totals</b>		<b>444,168.96</b>	<b>444,168.96</b>

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## OGDENSBURG CITY SD

### DEBT SERVICE Trial Balance for Fiscal Year 2023

#### Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Debt Service	1,426,790.30	
391.00	Due From Other Funds (Capital	3,652.93	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		1,423,022.03
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		7,421.20
<b>Grand Totals</b>		<b>1,430,443.23</b>	<b>1,430,443.23</b>

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LONG TERM DEBT Trial Balance for Fiscal Year 2023

Cycle 06

Post Dates From 07/01/2022 To 12/31/2022

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 06  
Post Dates From 07/01/2022 To 12/31/2022

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Selection Criteria

Cycle 06  
Criteria Name: Last Run  
Printed by Kaleb Bertrand