

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

### Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,322,632.85	
200.01	Community - General MMA	15,027.34	
200.70	Cash TA	132,614.93	
200.71	Cash FSA / HRA	35,975.92	
200.72	Cash Payroll	1,011.94	
200.95	Chase - General MMA	2,850,020.35	
230.00	NYCLASS - Special Reserves	14,010,437.54	
230.50	Cash, Health Insurance	48,120.08	
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	
260.22	Taxes Receivable 2022-2023	798,962.64	
380.00	Accounts Receivable	69,977.08	
391.02	Due From Federal Fund	2,282,563.27	
391.05	Due From Capital Fund	895,143.63	
410.00	Due From State and Federal	115,415.00	
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	8,052,149.06	
522.00	Expenditures	32,402,086.25	
599.00	Appropriated Fund Balance	8,421,579.58	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		61,007.53
601.50	Accrued Liabilities HI	815,008.95	
601.BP	Accrued Liabilities	38.37	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		293,651.25
632.00	Due to State Teachers'Ret.Sys		1,226,197.97
637.00	Due to Employees' Ret. System	2,895.42	
716.01	Flex Transfers	16,402.49	
717.05	Deferred CSEA Vision		3,811.22
717.06	CSEA Dental		3,662.68
717.07	OEA Vision		3,710.92
720.06	Prudential Insurance	0.01	
806.00	Non-Spendable Fund Balance		864,515.00
815.00	Unemployment Insurance Reserve		925,448.26
821.00	Reserve for Encumbrances		8,052,149.06
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

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2023

### Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
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		37,831,380.98
<b>Grand Totals</b>		<b>118,731,359.74</b>	<b>118,731,359.74</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 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	60,495.58	
380.00	Accounts Receivable	1,344.00	
391.00	Due From Other Funds	293,651.25	
410.00	Due From State and Federal	70,201.00	
445.00	Inv. of Mat. & Supplies	20,510.49	
446.00	Surplus Food Inventory	30,823.61	
446.10	Purchased Food Inventory	39,684.41	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	384,164.33	
522.00	Expenditures	994,567.75	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		24,071.91
631.00	Sales Tax Payable		482.33
821.00	Reserve for Encumbrances		384,164.33
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		912,729.07
<b>Grand Totals</b>		<b>3,482,442.42</b>	<b>3,482,442.42</b>

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	93,905.21	
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	125,768.65	
391.00	Due From PN Fund	7,463.42	
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	16,712.33	
<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		61,761.57
<b>Grand Totals</b>		<b>18,612,566.93</b>	<b>18,612,566.93</b>

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SPECIAL AID FUND Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	48,150.04	
440.00	Due from other governments	39,972.00	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	3,918,403.23	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		3,000.00
630.00	Due to General Fund		2,282,563.27
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,720,962.00
<b>Grand Totals</b>		<b>4,006,525.27</b>	<b>4,006,525.27</b>

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# OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	23,250.49	
200.01	Community - Capital MMA	14,017.27	
200.95	NYCLASS - Capital	27.44	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	891,384.69	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		895,143.63
630.05	Due To Debt Service Fund		3,658.54
917.00	Unassigned Fund Balance	4,557.56	
<b>Grand Totals</b>		<b>933,237.45</b>	<b>933,237.45</b>

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# OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

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 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	382,702.81	
452.00	Investment in Securities, Sp R	66,983.06	
Liabilities and Reserves			
630.00	Due to CM Fund		7,463.42
899.00	Other Restricted Fund Balance		442,222.45
Grand Totals		449,685.87	449,685.87

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# OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	1,447,659.30	
391.00	Due From Other Funds (Capital	3,658.54	
Liabilities and Reserves			
884.00	Reserve for Debt		1,423,022.03
Budgetary and Revenue Accounts			
980.00	Revenues		28,295.81
Grand Totals		1,451,317.84	1,451,317.84

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

# OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2023

Cycle 10

Post Dates From 07/01/2022 To 04/30/2023

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 10  
Post Dates From 07/01/2022 To 04/30/2023

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Selection Criteria

Cycle 10  
Criteria Name: Last Run  
Printed by Kaleb Bertrand