

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2024

### Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	551,504.63	
200.01	Community - General MMA	15,032.40	
200.70	Cash TA	173,922.86	
200.71	Cash FSA / HRA	204,075.49	
200.72	Cash Payroll	9,347.21	
200.95	Chase - General MMA	690,727.65	
230.00	NYCLASS - Special Reserves	6,417,774.32	
230.50	Cash, Health Insurance	50,000.00	
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	376,759.24	
260.22	Taxes Receivable 2022-2023	788,712.55	
380.00	Accounts Receivable	254,115.79	
391.02	Due From Federal Fund	1,469,009.52	
391.05	Due From Capital Fund	203,044.55	
440.00	Due From Other Governments	2,947,556.65	
480.00	Prepaid Expenditures	206,140.00	
480.01	Prepaid - HI Cash Adv	274,500.00	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	50,500,728.00	
521.00	Encumbrances	21,194,218.67	
522.00	Expenditures	3,289,830.85	
599.00	Appropriated Fund Balance	4,762,250.90	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		126,940.54
601.50	Accrued Liabilities HI	179,254.70	
601.BP	Accrued Liabilities	48.86	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		258,715.17
632.00	Due to State Teachers'Ret.Sys		1,787,043.65
637.00	Due to Employees' Ret. System		151,838.97
687.00	Compensated Absences		45,000.00
691.00	Deferred Revenues		990,000.00
716.01	Flex Transfers	233,618.33	
717.05	Deferred CSEA Vision		1,416.48
717.06	CSEA Dental	3,167.86	
717.07	OEA Vision		1,170.12
718.00	State Retirement		10.37
720.01	Health Insurance Cont Admin		3,177.32
720.06	Prudential Insurance		0.01
806.00	Non-Spendable Fund Balance		480,639.80
815.00	Unemployment Insurance Reserve		947,449.27
821.00	Reserve for Encumbrances		21,194,218.67
827.00	Retirement Contrib Reserve		1,401,261.79
828.00	TRS Contributions Reserve		614,488.07
864.13	Reserve for Tax Certiorari2013		12,413.77
864.14	Reserve for Tax Certiorari2014		13,042.58

## GENERAL FUND Trial Balance for Fiscal Year 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
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		145,023.50
864.22	Reserve for Tax Certiorari2022		200,050.02
864.23	Reserve for Tax Certiorari2023		120,399.81
867.00	Rsrv Empl Benefits/Accr Liab		708,548.98
878.00	Capital Reserve - 3 Million		1,833,406.64
878.01	Capital Reserve - 10 Million		2,872,221.18
913.00	Committed Fund Balance		1,773.90
914.00	Assigned Appropriated Fund Bal		3,010,000.00
917.00	Unassigned Fund Balance		2,160,890.20
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		55,262,978.90
980.00	Revenues		183,574.10
<b>Grand Totals</b>		<b>95,014,279.59</b>	<b>95,014,279.59</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 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	3,778.76	
380.00	Accounts Receivable	12,462.75	
391.00	Due From Other Funds	258,715.17	
410.00	Due From State and Federal	3,775.00	
445.00	Inv. of Mat. & Supplies	12,866.04	
446.00	Surplus Food Inventory	14,599.58	
446.10	Purchased Food Inventory	29,025.95	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	878,620.11	
522.00	Expenditures	36,124.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		8,180.00
601.BP	Accrued Liabilities		0.01
631.00	Sales Tax Payable		191.57
821.00	Reserve for Encumbrances		878,620.11
845.00	Reserve for Inventory		56,491.57
917.00	Unassigned Fund Balance		306,006.58
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,587,000.00
980.00	Revenues		477.52
<b>Grand Totals</b>		<b>2,836,967.36</b>	<b>2,836,967.36</b>

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## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	88,613.30	
200.70	Extra Curricular Checking	151,685.59	
200.71	Extra Curricular Savings	5,012.92	
200.72	Extra Curricular CD	29,088.68	
200.95	NYCLASS - Scholarship	127,894.74	
391.00	Due From PN Fund	13,932.88	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	2,254.47	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	8,319.76	
<b>Liabilities and Reserves</b>			
738.00	Student Deposits		185,787.19
738.01	After School Program		6,460.33
899.00	Other Restricted Fund Balance		232,036.67
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		8,978.48
<b>Grand Totals</b>		<b>433,262.67</b>	<b>433,262.67</b>

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

## SPECIAL AID FUND Trial Balance for Fiscal Year 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	37,325.15	
410.00	Due From State and Federal	1,479,359.55	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	249,669.32	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		1,469,009.52
691.00	Deferred Revenues		262,800.00
917.00	Unassigned Fund Balance	262,800.00	
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		297,344.50
<b>Grand Totals</b>		<b>2,029,154.02</b>	<b>2,029,154.02</b>

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## CAPITAL FUND Trial Balance for Fiscal Year 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	27,174.60	
200.01	Community - Capital MMA	14,022.00	
200.95	NYCLASS - Capital	27.62	
Budgetary and Expense Accounts			
522.00	Expenditures	199,921.00	
Liabilities and Reserves			
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		203,044.55
630.05	Due To Debt Service Fund		3,664.95
917.00	Unassigned Fund Balance		0.44
Grand Totals		241,145.22	241,145.22

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FIXED ASSETS Trial Balance for Fiscal Year 2024

Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

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)	2,335,053.00	
104.00	Equipment	6,979,154.00	
112.00	Accumulated Depr-Bldgs		51,501,401.00
113.00	Accumulated Depr-Improvements		780,618.00
114.00	Accumulated Depr-Equipment		3,608,483.00
118.00	Accumulated Amortization - Lea		192,469.00
124.00	Intangible Lease Asset	663,602.00	
129.00	Total Non-Current Government A	9,978,554.00	
152.00	Current Appropriations		38,492,401.00
158.00	Investment in Fixed Assets		72,755,533.00
496.10	DeferredOutflowsofResourcesTRS	8,071,899.00	
496.20	DeferredOutflowsofResourcesERS	1,481,374.00	
496.30	DeferredOutflowsofResources OP	16,691,287.00	
Grand Totals		167,330,905.00	167,330,905.00

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## PERMANENT FUND Trial Balance for Fiscal Year 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	389,172.27	
452.00	Investment in Securities, Sp R	68,231.17	
Liabilities and Reserves			
630.00	Due to CM Fund		13,932.88
899.00	Other Restricted Fund Balance		443,470.56
Grand Totals		457,403.44	457,403.44

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\* - 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 2024

## Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	975,600.51	
391.00	Due From Other Funds (Capital	3,664.95	
Liabilities and Reserves			
884.00	Reserve for Debt		970,880.40
Budgetary and Revenue Accounts			
980.00	Revenues		8,385.06
Grand Totals		979,265.46	979,265.46

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

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LONG TERM DEBT Trial Balance for Fiscal Year 2024

Cycle 02

Post Dates From 07/01/2023 To 08/31/2023

G/L Account	Description	Debits	Credits
Assets			
129.00	Non-Current Governmental Liabi	165,418,419.01	
Liabilities and Reserves			
628.04	2008 - Bonds Payable		270,000.00
628.05	2017 - Bonds Payable		2,445,000.00
628.06	2018 - Bonds Payable		14,095,000.00
628.07	2019 - Bonds Payable		13,005,000.00
628.08	2022- Bonds Payable		1,005,000.00
628.99	Bond Premium Liability		1,457,108.00
638.10	Net Pension Liability TRS		1,455,140.00
638.20	Net Pension Liability ERS		2,198,345.00
682.00	Lease Liability		471,133.45
683.00	Other Post Employment Benefit		96,695,962.00
687.00	Compensated Absences		409,641.56
689.00	Other Long-Term Debt (Specify)		645,933.00
697.10	Deferred Inflows Of Resources TRS		798,874.00
697.20	Deferred Inflows Of Resources ERS		217,104.00
697.30	Deferred Inflows Of Resources OPE		30,249,178.00
Grand Totals		165,418,419.01	165,418,419.01

OGDENSBURG CITY SD  
LONG TERM DEBT Trial Balance for Fiscal Year 2024  
Cycle 02  
Post Dates From 07/01/2023 To 08/31/2023

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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 02  
Criteria Name: Last Run  
Printed by Kaleb Bertrand