

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------|---------------|
| Assets | | | |
| 200.00 | Cash | 1,335,702.54 | |
| 200.01 | Community - General MMA | 15,031.13 | |
| 200.70 | Cash TA | 180,885.09 | |
| 200.71 | Cash FSA / HRA | 418,827.11 | |
| 200.72 | Cash Payroll | 9,346.83 | |
| 200.95 | Chase - General MMA | 503,303.96 | |
| 230.00 | NYCLASS - Special Reserves | 5,390,286.34 | |
| 230.50 | Cash, Health Insurance | 71,393.29 | |
| 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 | 258,045.04 | |
| 391.02 | Due From Federal Fund | 3,612,231.90 | |
| 391.05 | Due From Capital Fund | 3,044.55 | |
| 410.00 | Due From State and Federal | 678,326.70 | |
| 440.00 | Due From Other Governments | 2,956,912.65 | |
| 480.00 | Prepaid Expenditures | 206,140.00 | |
| 480.01 | Prepaid - HI Cash Adv | 274,500.00 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Total Est. Rev.-Modified Budg. | 50,500,728.00 | |
| 521.00 | Encumbrances | 20,913,556.34 | |
| 522.00 | Expenditures | 2,053,604.23 | |
| 599.00 | Appropriated Fund Balance | 4,762,250.90 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 27,678.00 |
| 600.99 | Accounts Payable | | 123,841.01 |
| 601.50 | Accrued Liabilities HI | | 134,062.01 |
| 601.BP | Accrued Liabilities | | 753,720.80 |
| 630.00 | Due To Other Funds | | 6,460.33 |
| 630.01 | Due To Cafeteria Fund | | 269,677.89 |
| 632.00 | Due to State Teachers'Ret.Sys | | 1,754,773.81 |
| 637.00 | Due to Employees' Ret. System | | 129,513.39 |
| 687.00 | Compensated Absences | | 45,000.00 |
| 691.00 | Deferred Revenues | | 990,000.00 |
| 716.01 | Flex Transfers | 18,866.71 | |
| 717.05 | Deferred CSEA Vision | | 2,892.72 |
| 717.06 | CSEA Dental | | 2,379.80 |
| 717.07 | OEA Vision | | 2,680.74 |
| 718.00 | State Retirement | | 19.40 |
| 720.01 | Health Insurance Cont Admin | | 1,588.66 |
| 720.06 | Prudential Insurance | | 9.04 |
| 806.00 | Non-Spendable Fund Balance | | 480,639.80 |
| 815.00 | Unemployment Insurance Reserve | | 947,449.27 |
| 821.00 | Reserve for Encumbrances | | 20,913,556.34 |
| 827.00 | Retirement Contrib Reserve | | 1,401,261.79 |
| 828.00 | TRS Contributions Reserve | | 614,488.07 |

GENERAL FUND Trial Balance for Fiscal Year 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| 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 |
| 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 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Total Appropriations-Mod.Budg. | | 55,262,978.90 |
| 980.00 | Revenues | | 124,825.86 |
| Grand Totals | | 95,547,393.66 | 95,547,393.66 |

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 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 15,802.98 | |
| 380.00 | Accounts Receivable | 14,414.25 | |
| 391.00 | Due From Other Funds | 269,677.89 | |
| 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 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Estimated Revenues | 1,587,000.00 | |
| 521.00 | Encumbrances | 897,069.05 | |
| 522.00 | Expenditures | 17,671.15 | |
| Liabilities and Reserves | | | |
| 601.BP | Accrued Liabilities | | 15,100.72 |
| 631.00 | Sales Tax Payable | | 191.57 |
| 821.00 | Reserve for Encumbrances | | 897,069.05 |
| 845.00 | Reserve for Inventory | | 56,491.57 |
| 917.00 | Unassigned Fund Balance | | 306,006.58 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Appropriations | | 1,587,000.00 |
| 980.00 | Revenues | | 42.40 |
| Grand Totals | | 2,861,901.89 | 2,861,901.89 |

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

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.00 | Cash | 95,822.91 | |
| 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 | 127,333.80 | |
| 391.00 | Due From PN Fund | 12,225.95 | |
| 391.01 | Due From Other Funds | 6,460.33 | |
| 452.00 | Investment in Securities, Sp R | 2,254.47 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 6,787.10 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 6,787.10 |
| 738.00 | Student Deposits | | 185,787.19 |
| 738.01 | After School Program | | 6,460.33 |
| 899.00 | Other Restricted Fund Balance | | 232,036.67 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 5,600.46 |
| Grand Totals | | 436,671.75 | 436,671.75 |

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

SPECIAL AID FUND Trial Balance for Fiscal Year 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------------|----------------------------|---------------------|---------------------|
| Assets | | | |
| 200.00 | Cash | 36,224.46 | |
| 410.00 | Due From State and Federal | 3,690,253.55 | |
| 440.00 | Due from other governments | 99,984.14 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 175,380.03 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 139,250.00 |
| 600.99 | Accounts Payable | | 88,499.99 |
| 601.BP | Accrued Liabilities | | 161,860.29 |
| 630.00 | Due to General Fund | | 3,612,231.90 |
| 691.00 | Deferred Revenues | | 262,800.00 |
| 917.00 | Unassigned Fund Balance | 262,800.00 | |
| Grand Totals | | 4,264,642.18 | 4,264,642.18 |

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

CAPITAL FUND Trial Balance for Fiscal Year 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------|------------------|------------------|
| Assets | | | |
| 200.00 | Cash | 27,095.31 | |
| 200.01 | Community - Capital MMA | 14,020.80 | |
| 200.95 | NYCLASS - Capital | 27.58 | |
| Liabilities and Reserves | | | |
| 601.00 | Accrued Liabilities | | 34,435.28 |
| 630.00 | Due To General Fund | | 3,044.55 |
| 630.05 | Due To Debt Service Fund | | 3,663.42 |
| 917.00 | Unassigned Fund Balance | | 0.44 |
| Grand Totals | | 41,143.69 | 41,143.69 |

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

FIXED ASSETS Trial Balance for Fiscal Year 2024

Cycle 01

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

| 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 |

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
PERMANENT FUND Trial Balance for Fiscal Year 2024
Cycle 01
Post Dates From 07/01/2023 To 07/31/2023

| G/L Account | Description | Debits | Credits |
|--------------------------|--------------------------------|------------|------------|
| Assets | | | |
| 200.95 | NYCLASS - Scholarship | 387,465.34 | |
| 452.00 | Investment in Securities, Sp R | 68,231.17 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to CM Fund | | 12,225.95 |
| 899.00 | Other Restricted Fund Balance | | 443,470.56 |
| Grand Totals | | 455,696.51 | 455,696.51 |

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 2024

Cycle 01

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

| G/L Account | Description | Debits | Credits |
|--------------------------------|-------------------------------|------------|------------|
| Assets | | | |
| 200.95 | NYCLASS - Debt Service | 971,321.48 | |
| 391.00 | Due From Other Funds (Capital | 3,663.42 | |
| Liabilities and Reserves | | | |
| 884.00 | Reserve for Debt | | 970,880.40 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 4,104.50 |
| Grand Totals | | 974,984.90 | 974,984.90 |

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 2024

Cycle 01

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

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

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

Selection Criteria

Cycle 01
Criteria Name: Last Run
Printed by Kaleb Bertrand