

GENERAL FUND Trial Balance for Fiscal Year 2024

Cycle 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|--------------|--------------|
| Assets | | | |
| 200.00 | Cash | 841,406.46 | |
| 200.01 | Community - General MMA | 15,044.91 | |
| 200.70 | Cash TA | 68,402.47 | |
| 200.71 | Cash FSA / HRA | 28,968.25 | |
| 200.72 | Cash Payroll | 4,871.88 | |
| 200.95 | Chase - General MMA | 3,079,177.58 | |
| 230.00 | NYCLASS - Special Reserves | 2,056,585.17 | |
| 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 | 45,146.73 | |
| 260.22 | Taxes Receivable 2022-2023 | 43,601.47 | |
| 260.23 | Taxes Receivable 2023-2024 | 1,059,008.63 | |
| 380.00 | Accounts Receivable | 469,688.22 | |
| 391.02 | Due From Federal Fund | 3,172,039.34 | |
| 391.05 | Due From Capital Fund | 291,676.26 | |
| 410.00 | Due From State and Federal | 1,175,486.80 | |
| 440.00 | Due From Other Governments | 2,387,611.89 | |
| 480.01 | Prepaid - HI Cash Adv | 274,500.00 | |
| Liabilities and Reserves | | | |
| 600.99 | Accounts Payable | | 308,231.35 |
| 601.00 | Accrued Liabilities | | 107,625.75 |
| 601.BP | Accrued Liabilities | | 1,883,947.40 |
| 630.00 | Due To Other Funds | | 6,460.33 |
| 630.01 | Due To Cafeteria Fund | | 287,806.31 |
| 632.00 | Due to State Teachers'Ret.Sys | | 1,656,315.37 |
| 637.00 | Due to Employees' Ret. System | | 121,044.95 |
| 687.00 | Compensated Absences | | 99,000.00 |
| 691.00 | Deferred Revenues | | 660,000.00 |
| 717.05 | Deferred CSEA Vision | | 4,477.11 |
| 717.06 | CSEA Dental | | 8,857.61 |
| 717.07 | OEA Vision | | 4,447.23 |
| 718.00 | State Retirement | | 10.36 |
| 720.06 | Prudential Insurance | 9.03 | |
| 806.00 | Non-Spendable Fund Balance | | 274,499.80 |
| 815.00 | Unemployment Insurance Reserve | | 947,449.27 |
| 827.00 | Retirement Contrib Reserve | | 1,043,966.80 |
| 828.00 | TRS Contributions Reserve | | 521,783.06 |
| 864.18 | Reserve for Tax Certiorari2018 | | 136,175.78 |
| 864.19 | Reserve for Tax Certiorari2019 | | 137,651.03 |
| 864.20 | Reserve for Tax Certiorari2020 | | 142,253.16 |
| 864.21 | Reserve for Tax Certiorari2021 | | 145,023.50 |
| 864.22 | Reserve for Tax Certiorari2022 | | 101,274.51 |
| 864.23 | Reserve for Tax Certiorari2023 | | 120,399.81 |
| 864.24 | Reserve for Tax Certiorari2024 | | 99,202.65 |
| 867.00 | Rsrv Empl Benefits/Accr Liab | | 708,548.98 |
| 878.01 | Capital Reserve - 10 Million | | 372,221.18 |
| 913.00 | Committed Fund Balance | | 29,613.35 |

OGDENSBURG CITY SD
GENERAL FUND Trial Balance for Fiscal Year 2024
Cycle 99
Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------|--------------------------------|---------------|---------------|
| 914.00 | Assigned Appropriated Fund Bal | | 4,000,000.00 |
| 917.00 | Unassigned Fund Balance | | 1,353,877.00 |
| Grand Totals | | 15,282,163.65 | 15,282,163.65 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|---------------------------------|----------------------------|-------------------|-------------------|
| Assets | | | |
| 200.00 | Cash | 28,060.97 | |
| 380.00 | Accounts Receivable | 18,889.00 | |
| 391.00 | Due From Other Funds | 287,806.31 | |
| 410.00 | Due From State and Federal | 70,105.00 | |
| 445.00 | Inv. of Mat. & Supplies | 17,445.56 | |
| 446.00 | Surplus Food Inventory | 11,177.28 | |
| 446.10 | Purchased Food Inventory | 30,071.75 | |
| Liabilities and Reserves | | | |
| 600.99 | Accounts Payable | | 95.00 |
| 601.00 | Accrued Liabilities | | 1,998.28 |
| 601.BP | Accrued Liabilities | | 30,344.24 |
| 631.00 | Sales Tax Payable | 286.67 | |
| 845.00 | Reserve for Inventory | | 58,694.57 |
| 917.00 | Unassigned Fund Balance | | 372,710.45 |
| Grand Totals | | 463,842.54 | 463,842.54 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|--------------------------------|------------|------------|
| Assets | | | |
| 200.00 | Cash | 65,752.27 | |
| 200.70 | Extra Curricular Checking | 174,418.73 | |
| 200.71 | Extra Curricular Savings | 5,013.93 | |
| 200.72 | Extra Curricular CD | 30,142.34 | |
| 200.95 | NYCLASS - Scholarship | 133,597.62 | |
| 391.00 | Due From PN Fund | 31,286.13 | |
| 391.01 | Due From Other Funds | 6,460.33 | |
| 452.00 | Investment in Securities, Sp R | 3,855.78 | |
| Liabilities and Reserves | | | |
| 738.00 | Student Deposits | | 209,575.00 |
| 738.01 | After School Program | | 6,460.33 |
| 899.00 | Other Restricted Fund Balance | | 234,491.80 |
| Grand Totals | | 450,527.13 | 450,527.13 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|----------------------------|--------------|--------------|
| Assets | | | |
| 200.00 | Cash | 19,899.48 | |
| 410.00 | Due From State and Federal | 3,681,204.33 | |
| Liabilities and Reserves | | | |
| 600.99 | Accounts Payable | | 66,250.00 |
| 601.00 | Accrued Liabilities | | 2,752.49 |
| 601.BP | Accrued Liabilities | | 460,061.98 |
| 630.00 | Due to General Fund | | 3,172,039.34 |
| 691.00 | Deferred Revenues | | 262,800.00 |
| 917.00 | Unassigned Fund Balance | 262,800.00 | |
| Grand Totals | | 3,963,903.81 | 3,963,903.81 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

OGDENSBURG CITY SD
CAPITAL FUND Trial Balance for Fiscal Year 2024
Cycle 99
Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|--------------------------|--------------|--------------|
| Assets | | | |
| 200.00 | Cash | 21,747.76 | |
| 200.01 | Community - Capital MMA | 14,033.66 | |
| 200.95 | NYCLASS - Capital | 4,004,028.02 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 93,227.00 |
| 600.99 | Accounts Payable | | 20,449.00 |
| 601.00 | Accrued Liabilities | | 34,435.28 |
| 630.00 | Due To General Fund | | 291,676.26 |
| 630.05 | Due To Debt Service Fund | | 7,682.38 |
| 878.00 | Capital Reserve Balance | | 3,592,339.52 |
| Grand Totals | | 4,039,809.44 | 4,039,809.44 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------|--------------------------------|----------------|----------------|
| Assets | | | |
| 101.00 | Land | 2,563,800.00 | |
| 102.00 | Buildings | 120,959,788.00 | |
| 103.00 | Improve.Oth.Than Bldg.(Option) | 2,335,053.00 | |
| 104.00 | Equipment | 7,415,344.00 | |
| 105.00 | Construction Work in Prog.(Opt | 407,661.00 | |
| 112.00 | Accumulated Depr-Bldgs | | 54,117,507.00 |
| 113.00 | Accumulated Depr-Improvements | | 886,637.00 |
| 114.00 | Accumulated Depr-Equipment | | 4,404,125.00 |
| 118.00 | Accumulated Amortization - Lea | | 317,524.00 |
| 124.00 | Intangible Lease Asset | 663,602.00 | |
| 129.00 | Total Non-Current Government A | 19,704,942.00 | |
| 152.00 | Current Appropriations | | 39,807,605.00 |
| 158.00 | Investment in Fixed Assets | | 72,630,478.00 |
| 496.10 | DeferredOutflowsofResourcesTRS | 6,543,333.00 | |
| 496.20 | DeferredOutflowsofResourcesERS | 1,289,031.00 | |
| 496.30 | DeferredOutflowsofResources OP | 10,281,322.00 | |
| Grand Totals | | 172,163,876.00 | 172,163,876.00 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99
Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|--------------------------------|------------|------------|
| Assets | | | |
| 200.95 | NYCLASS - Scholarship | 406,525.52 | |
| 452.00 | Investment in Securities, Sp R | 69,418.21 | |
| Liabilities and Reserves | | | |
| 630.00 | Due to CM Fund | | 31,286.13 |
| 899.00 | Other Restricted Fund Balance | | 444,657.60 |
| Grand Totals | | 475,943.73 | 475,943.73 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2024

Cycle 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|-------------------------------|------------|------------|
| Assets | | | |
| 200.95 | NYCLASS - Debt Service | 782,245.15 | |
| 391.00 | Due From Other Funds (Capital | 7,682.38 | |
| Liabilities and Reserves | | | |
| 884.00 | Reserve for Debt | | 789,927.53 |
| Grand Totals | | 789,927.53 | 789,927.53 |

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

* - 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 99

Post Dates From 07/01/2023 To 06/30/2024

| G/L Account | Description | Debits | Credits |
|--------------------------|-----------------------------------|----------------|----------------|
| Assets | | | |
| 129.00 | Non-Current Governmental Liabi | 151,473,865.77 | |
| Liabilities and Reserves | | | |
| 628.05 | 2017 - Bonds Payable | | 2,065,000.00 |
| 628.06 | 2018 - Bonds Payable | | 12,220,000.00 |
| 628.07 | 2019 - Bonds Payable | | 11,950,000.00 |
| 628.08 | 2022- Bonds Payable | | 760,000.00 |
| 628.99 | Bond Premium Liability | | 1,206,386.00 |
| 638.10 | Net Pension Liability TRS | | 959,244.00 |
| 638.20 | Net Pension Liability ERS | | 1,549,176.00 |
| 682.00 | Lease Liability | | 346,078.45 |
| 683.00 | Other Post Employment Benefit | | 98,877,496.00 |
| 687.00 | Compensated Absences | | 498,203.32 |
| 689.00 | Other Long-Term Debt (Specify) | | 582,576.00 |
| 697.10 | Deferred Inflows Of Resources TRS | | 960,558.00 |
| 697.20 | Deferred Inflows Of Resources ERS | | 901,284.00 |
| 697.30 | Deferred Inflows Of Resources OPE | | 18,597,864.00 |
| Grand Totals | | 151,473,865.77 | 151,473,865.77 |

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2024
Cycle 99
Post Dates From 07/01/2023 To 06/30/2024

The latest accounting cycle closed in this fund is the period ending 06/30/2024.

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

Selection Criteria

Cycle 99
Criteria Name: Last Run
Printed by Kaleb Bertrand