

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	116,802.61	
200.01	Community - General MMA	15,049.96	
200.70	Cash TA	155,386.54	
200.71	Cash FSA / HRA	28,760.72	
200.72	Cash Payroll	4,876.04	
200.95	Chase - General MMA	751,190.18	
230.00	NYCLASS - Special Reserves	6,108,088.94	
230.50	Cash, Health Insurance	50,000.00	
250.00	Taxes Receivable, Current	1,714,628.29	
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	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	254,104.23	
391.02	Due From Federal Fund	2,260,781.84	
391.05	Due From Capital Fund		163,323.74
410.00	Due From State and Federal	1,593,099.40	
440.00	Due From Other Governments	660,126.00	
480.01	Prepaid - HI Cash Adv	274,500.00	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	50,444,357.00	
521.00	Encumbrances	24,474,711.92	
522.00	Expenditures	11,577,304.85	
599.00	Appropriated Fund Balance	4,846,460.92	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		48,124.57
601.50	Accrued Liabilities HI	577,431.67	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		199,916.35
632.00	Due to State Teachers'Ret.Sys		2,053,304.36
637.00	Due to Employees' Ret. System		274,018.98
691.00	Deferred Revenues		660,000.00
716.01	Flex Transfers	999,497.46	
717.05	Deferred CSEA Vision		2,548.00
717.06	CSEA Dental	438.61	
717.07	OEA Vision		1,923.35
718.00	State Retirement		53.99
806.00	Non-Spendable Fund Balance		274,499.80
815.00	Unemployment Insurance Reserve		947,449.27
821.00	Reserve for Encumbrances		24,474,711.92
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

GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
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
914.00	Assigned Appropriated Fund Bal		4,000,000.00
917.00	Unassigned Fund Balance		1,353,877.00
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		55,290,817.92
980.00	Revenues		14,965,149.18
Grand Totals		108,274,292.57	108,274,292.57

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 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	44,087.62	
380.00	Accounts Receivable	17,223.75	
391.00	Due From Other Funds	199,916.35	
410.00	Due From State and Federal	148,871.00	
445.00	Inv. of Mat. & Supplies	22,087.66	
446.00	Surplus Food Inventory	22,354.56	
446.10	Purchased Food Inventory	60,143.50	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	640,148.25	
522.00	Expenditures	231,209.80	
Liabilities and Reserves			
631.00	Sales Tax Payable	9.43	
821.00	Reserve for Encumbrances		640,148.25
845.00	Reserve for Inventory		58,694.57
917.00	Unassigned Fund Balance		372,710.45
Budgetary and Revenue Accounts			
960.00	Appropriations		1,587,000.00
980.00	Revenues		314,498.65
Grand Totals		2,973,051.92	2,973,051.92

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	86,203.11	
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	135,868.84	
391.00	Due From PN Fund	38,197.14	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	3,855.78	
Budgetary and Expense Accounts			
522.00	Expenditures	11,279.01	
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
Budgetary and Revenue Accounts			
980.00	Revenues		40,912.08
Grand Totals		491,439.21	491,439.21

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OGDENSBURG CITY SD  
SPECIAL AID FUND Trial Balance for Fiscal Year 2025  
Cycle 04  
Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	58,975.23	
410.00	Due From State and Federal	2,231,654.75	
Budgetary and Expense Accounts			
522.00	Expenditures	429,346.86	
Liabilities and Reserves			
630.00	Due to General Fund		2,260,781.84
Budgetary and Revenue Accounts			
980.00	Revenues		459,195.00
Grand Totals		2,719,976.84	2,719,976.84

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# OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	37,506.43	
200.01	Community - Capital MMA	14,038.38	
200.95	NYCLASS - Capital	3,063,545.50	
Budgetary and Expense Accounts			
522.00	Expenditures	508,793.75	
Liabilities and Reserves			
600.00	Accounts Payable		93,227.00
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund	163,323.74	
630.05	Due To Debt Service Fund		67,206.00
878.00	Capital Reserve Balance		3,592,339.52
Grand Totals		3,787,207.80	3,787,207.80

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FIXED ASSETS Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

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

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Cycle 04  
Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	413,436.53	
452.00	Investment in Securities, Sp R	69,418.21	
Liabilities and Reserves			
630.00	Due to CM Fund		38,197.14
899.00	Other Restricted Fund Balance		444,657.60
Grand Totals		482,854.74	482,854.74

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	795,543.54	
391.00	Due From Other Funds (Capital	67,206.00	
Liabilities and Reserves			
884.00	Reserve for Debt		789,927.53
Budgetary and Revenue Accounts			
980.00	Revenues		72,822.01
Grand Totals		862,749.54	862,749.54

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LONG TERM DEBT Trial Balance for Fiscal Year 2025

Cycle 04

Post Dates From 07/01/2024 To 10/31/2024

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 2025  
Cycle 04  
Post Dates From 07/01/2024 To 10/31/2024

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

Selection Criteria

Cycle 04  
Criteria Name: Last Run  
Printed by Kaleb Bertrand