

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 10

Post Dates From 07/01/2024 To 04/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,355,311.37	
200.01	Community - General MMA	15,057.42	
200.70	Cash TA	133,247.31	
200.71	Cash FSA / HRA	76,040.90	
200.72	Cash Payroll	3,452.37	
200.95	Chase - General MMA	555,676.53	
230.00	NYCLASS - Special Reserves	8,091,859.15	
230.50	Cash, Health Insurance	116,752.62	
250.00	Taxes Receivable, Current	1,008,845.06	
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	11,514.48	
380.00	Accounts Receivable	251,260.19	
391.02	Due From Federal Fund	315,119.04	
410.00	Due From State and Federal	3,591.00	
440.00	Due From Other Governments	415,917.00	
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	9,464,589.96	
522.00	Expenditures	37,057,463.91	
599.00	Appropriated Fund Balance	4,846,460.92	
<b>Liabilities and Reserves</b>			
601.50	Accrued Liabilities HI		511,659.24
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		334,631.82
630.05	Due To Capital Fund		438,323.74
632.00	Due to State Teachers'Ret.Sys		1,296,918.90
637.00	Due to Employees' Ret. System		108,436.27
691.00	Deferred Revenues		660,000.00
716.01	Flex Transfers	128,125.36	
717.05	Deferred CSEA Vision		4,022.51
717.06	CSEA Dental		6,004.37
717.07	OEA Vision		3,732.17
718.00	State Retirement		55.87
806.00	Non-Spendable Fund Balance		274,499.80
815.00	Unemployment Insurance Reserve		947,449.27
821.00	Reserve for Encumbrances		9,464,589.96
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

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2025

**Cycle 10**

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<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		55,290,817.92
980.00	Revenues		36,617,235.37
<b>Grand Totals</b>		<b>114,876,828.35</b>	<b>114,876,828.35</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 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	28,940.38	
380.00	Accounts Receivable	25,767.75	
391.00	Due From Other Funds	334,631.82	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	149,146.59	
522.00	Expenditures	908,820.28	
<b>Liabilities and Reserves</b>			
631.00	Sales Tax Payable		523.34
821.00	Reserve for Encumbrances		149,146.59
845.00	Reserve for Inventory		58,694.57
917.00	Unassigned Fund Balance		372,710.45
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,587,000.00
980.00	Revenues		970,817.59
<b>Grand Totals</b>		<b>3,138,892.54</b>	<b>3,138,892.54</b>

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**OGDENSBURG CITY SD**

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	93,179.95	
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	138,795.21	
391.00	Due From PN Fund	47,102.05	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	3,855.78	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	18,032.00	
<b>Liabilities and Reserves</b>			
738.00	Student Deposits		209,575.00
738.01	After School Program		6,460.33
899.00	Other Restricted Fund Balance		234,491.80
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		66,473.19
<b>Grand Totals</b>		<b>517,000.32</b>	<b>517,000.32</b>

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**OGDENSBURG CITY SD**

SPECIAL AID FUND Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	14,674.64	
410.00	Due From State and Federal	57,299.75	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,454,129.89	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		315,119.04
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		1,210,985.24
<b>Grand Totals</b>		<b>1,526,104.28</b>	<b>1,526,104.28</b>

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**OGDENSBURG CITY SD**

CAPITAL FUND Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	32,455.47	
200.01	Community - Capital MMA	14,045.33	
200.95	NYCLASS - Capital	2,120,661.81	
391.00	Due From General Fund	438,323.74	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,238,850.22	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		93,227.00
601.00	Accrued Liabilities		34,435.28
630.05	Due To Debt Service Fund		124,334.77
878.00	Capital Reserve Balance		3,592,339.52
<b>Grand Totals</b>		<b>3,844,336.57</b>	<b>3,844,336.57</b>

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**OGDENSBURG CITY SD**

FIXED ASSETS Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
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	
	<b>Grand Totals</b>	<b>172,163,876.00</b>	<b>172,163,876.00</b>

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**OGDENSBURG CITY SD**

PERMANENT FUND Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.95	NYCLASS - Scholarship	422,341.44	
452.00	Investment in Securities, Sp R	69,418.21	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		47,102.05
899.00	Other Restricted Fund Balance		444,657.60
<b>Grand Totals</b>		<b>491,759.65</b>	<b>491,759.65</b>

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**OGDENSBURG CITY SD**

DEBT SERVICE Trial Balance for Fiscal Year 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.95	NYCLASS - Debt Service	812,678.61	
391.00	Due From Other Funds (Capital	124,334.77	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		789,927.53
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		147,085.85
<b>Grand Totals</b>		<b>937,013.38</b>	<b>937,013.38</b>

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\* - 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 2025

**Cycle 10**

**Post Dates From 07/01/2024 To 04/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
129.00	Non-Current Governmental Liabi	151,473,865.77	
<b>Liabilities and Reserves</b>			
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
	<b>Grand Totals</b>	<b>151,473,865.77</b>	<b>151,473,865.77</b>

# OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2025

Cycle 10

Post Dates From 07/01/2024 To 04/30/2025

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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
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Cycle 10 Criteria Name: Last Run Printed by Kaleb Bertrand
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