

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	915,057.92	
200.01	Community - General MMA	15,059.94	
200.70	Cash TA	197,756.04	
200.71	Cash FSA / HRA	45,016.12	
200.72	Cash Payroll	13,453.37	
200.95	Chase - General MMA	700,186.41	
230.00	NYCLASS - Special Reserves	4,319,738.20	
230.50	Cash, Health Insurance	173,298.00	
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	44,733.77	
260.21	Taxes Receivable 2021-2022	49,745.01	
260.22	Taxes Receivable 2022-2023	43,601.47	
260.24	Taxes Receivable 2024-2025	1,008,845.06	
380.00	Accounts Receivable	985,790.77	
391.02	Due From Federal Fund	750,811.67	
391.05	Due From Capital Fund	158,977.03	
410.00	Due From State and Federal	1,055,057.35	
440.00	Due From Other Governments	2,028,500.05	
480.01	Prepaid - HI Cash Adv	199,500.00	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		387,251.36
600.99	Accounts Payable		444,717.25
601.00	Accrued Liabilities		142,191.96
601.BP	Accrued Liabilities		1,805,087.67
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		43,271.79
632.00	Due to State Teachers'Ret.Sys		1,835,877.88
637.00	Due to Employees' Ret. System		122,632.63
687.00	Compensated Absences		36,000.00
691.00	Deferred Revenues		330,000.00
717.05	Deferred CSEA Vision		4,492.05
717.06	CSEA Dental		8,206.81
717.07	OEA Vision		4,361.99
718.00	State Retirement		55.87
806.00	Non-Spendable Fund Balance		199,500.00
815.00	Unemployment Insurance Reserve		550,000.00
827.00	Retirement Contrib Reserve		693,966.80
828.00	TRS Contributions Reserve		421,783.06
864.18	Reserve for Tax Certiorari2018		19,787.58
864.19	Reserve for Tax Certiorari2019		20,001.95
864.20	Reserve for Tax Certiorari2020		25,242.23
864.21	Reserve for Tax Certiorari2021		25,733.81
864.22	Reserve for Tax Certiorari2022		81,041.42
864.23	Reserve for Tax Certiorari2023		100,107.69
864.24	Reserve for Tax Certiorari2024		82,483.09
864.25	Reserve for Tax Certiorari2025		115,282.78
867.00	Rsrv Empl Benefits/Accr Liab		658,548.98
878.01	Capital Reserve - 10 Million		372,221.18

# OGDENSBURG CITY SD

## GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
913.00	Committed Fund Balance		35,048.00
914.00	Assigned Appropriated Fund Bal		4,237,260.00
917.00	Unassigned Fund Balance		69,896.00
	<b>Grand Totals</b>	<b>12,878,512.16</b>	<b>12,878,512.16</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	9,178.99	
380.00	Accounts Receivable	19,679.50	
391.00	Due From Other Funds	43,271.79	
410.00	Due From State and Federal	208,370.00	
445.00	Inv. of Mat. & Supplies	21,045.43	
446.00	Surplus Food Inventory	17,120.73	
446.10	Purchased Food Inventory	31,773.60	
<b>Liabilities and Reserves</b>			
600.99	Accounts Payable		25.95
601.00	Accrued Liabilities		4,038.80
601.BP	Accrued Liabilities		27,142.29
631.00	Sales Tax Payable		7.81
845.00	Reserve for Inventory		69,939.76
917.00	Unassigned Fund Balance		249,285.43
<b>Grand Totals</b>		<b>350,440.04</b>	<b>350,440.04</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 2025

**Cycle 99**

**Post Dates From 07/01/2024 To 06/30/2025**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	54,099.02	
200.70	Extra Curricular Checking	155,436.35	
200.71	Extra Curricular Savings	5,014.93	
200.72	Extra Curricular CD	31,421.67	
200.95	NYCLASS - Scholarship	139,759.13	
391.00	Due From PN Fund	50,035.23	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	4,724.45	
<b>Liabilities and Reserves</b>			
738.00	Student Deposits		191,872.95
738.01	After School Program		6,460.33
899.00	Other Restricted Fund Balance		248,617.83
<b>Grand Totals</b>		<b>446,951.11</b>	<b>446,951.11</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

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

# OGDENSBURG CITY SD

## SPECIAL AID FUND Trial Balance for Fiscal Year 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	25,102.51	
410.00	Due From State and Federal	944,812.22	
<b>Liabilities and Reserves</b>			
601.00	Accrued Liabilities		1,595.00
601.BP	Accrued Liabilities		217,508.06
630.00	Due to General Fund		750,811.67
<b>Grand Totals</b>		<b>969,914.73</b>	<b>969,914.73</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	5,361.98	
200.01	Community - Capital MMA	14,047.68	
200.95	NYCLASS - Capital	2,135,389.97	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		448,425.00
600.99	Accounts Payable		158,908.65
601.00	Accrued Liabilities		34,435.28
630.00	Due To General Fund		158,977.03
630.05	Due To Debt Service Fund		139,066.32
878.00	Capital Reserve Balance		1,214,987.35
<b>Grand Totals</b>		<b>2,154,799.63</b>	<b>2,154,799.63</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

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

**OGDENSBURG CITY SD**

FIXED ASSETS Trial Balance for Fiscal Year 2025

**Cycle 99**

**Post Dates From 07/01/2024 To 06/30/2025**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
101.00	Land	2,873,741.00	
102.00	Buildings	121,167,840.00	
103.00	Improve.Oth.Than Bldg.(Option)	2,402,752.00	
104.00	Equipment	7,498,192.00	
105.00	Construction Work in Prog.(Opt	2,475,071.00	
108.11	Net Pension Asset - TRS	2,408,439.00	
112.00	Accumulated Depr-Bldgs		56,740,635.00
113.00	Accumulated Depr-Improvements		992,656.00
114.00	Accumulated Depr-Equipment		5,263,965.00
118.00	Accumulated Amortization - Lea		140,128.00
124.00	Intangible Lease Asset	498,098.00	
129.00	Total Non-Current Government A	21,981,647.00	
152.00	Current Appropriations		39,807,605.00
158.00	Investment in Fixed Assets		69,394,590.00
496.10	DeferredOutflowsofResourcesTRS	5,874,049.00	
496.20	DeferredOutflowsofResourcesERS	830,596.00	
496.30	DeferredOutflowsofResources OP	4,329,154.00	
	<b>Grand Totals</b>	<b>172,339,579.00</b>	<b>172,339,579.00</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Scholarship	425,274.62	
452.00	Investment in Securities, Sp R	65,908.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		50,035.23
899.00	Other Restricted Fund Balance		441,148.20
<b>Grand Totals</b>		<b>491,183.43</b>	<b>491,183.43</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 2025

Cycle 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Debt Service	525,845.36	
391.00	Due From Other Funds (Capital	139,066.32	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		664,911.68
<b>Grand Totals</b>		<b>664,911.68</b>	<b>664,911.68</b>

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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 99

Post Dates From 07/01/2024 To 06/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
129.00	Non-Current Governmental Liabi	140,857,860.45	
<b>Liabilities and Reserves</b>			
628.05	2017 - Bonds Payable		1,675,000.00
628.06	2018 - Bonds Payable		10,280,000.00
628.07	2019 - Bonds Payable		10,855,000.00
628.08	2022- Bonds Payable		510,000.00
628.99	Bond Premium Liability		977,797.00
638.20	Net Pension Liability ERS		1,765,352.00
682.00	Lease Liability		357,962.45
683.00	Other Post Employment Benefit		89,389,710.00
687.00	Compensated Absences		1,591,119.00
689.00	Other Long-Term Debt (Specify)		501,557.00
697.10	Deferred Inflows of Resources TRS		3,322,750.00
697.20	Deferred Inflows of Resources ERS		131,850.00
697.30	Deferred Inflows of Resources OPE		19,499,763.00
<b>Grand Totals</b>		<b>140,857,860.45</b>	<b>140,857,860.45</b>

LONG TERM DEBT Trial Balance for Fiscal Year 2025

**Cycle 99**

**Post Dates From 07/01/2024 To 06/30/2025**

The latest accounting cycle closed in this fund is the period ending 06/30/2025.

\* - 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