

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,396,716.85	
200.01	Community - General MMA	15,058.70	
200.70	Cash TA	165,716.66	
200.71	Cash FSA / HRA	21,494.54	
200.72	Cash Payroll	3,453.09	
200.95	Chase - General MMA	4,353,259.72	
230.00	NYCLASS - Special Reserves	4,014,382.07	
230.50	Cash, Health Insurance	50,000.00	
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	471,042.41	
391.02	Due From Federal Fund	582,914.18	
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	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	50,444,357.00	
521.00	Encumbrances	6,367,356.25	
522.00	Expenditures	40,254,990.43	
599.00	Appropriated Fund Balance	4,846,460.92	
Liabilities and Reserves			
600.00	Accounts Payable		60,605.37
601.50	Accrued Liabilities HI		66,752.62
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		267,186.87
630.05	Due To Capital Fund		58,323.74
632.00	Due to State Teachers'Ret.Sys		1,443,972.99
637.00	Due to Employees' Ret. System		150,737.91
691.00	Deferred Revenues		660,000.00
716.01	Flex Transfers	232,671.72	
717.05	Deferred CSEA Vision		4,274.37
717.06	CSEA Dental		7,217.85
717.07	OEA Vision		4,056.09
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		6,367,356.25
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

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

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		40,720,170.78
Grand Totals		115,241,928.84	115,241,928.84

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 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	17,815.81	
380.00	Accounts Receivable	25,767.75	
391.00	Due From Other Funds	267,186.87	
410.00	Due From State and Federal	94,973.00	
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	125,667.30	
522.00	Expenditures	1,008,957.60	
Liabilities and Reserves			
600.00	Accounts Payable		3,205.91
631.00	Sales Tax Payable		749.10
821.00	Reserve for Encumbrances		125,667.30
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		1,083,926.72
Grand Totals		3,231,954.05	3,231,954.05

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	94,174.87	
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	139,284.69	
391.00	Due From PN Fund	48,591.59	
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	19,265.00	
Liabilities and Reserves			
600.00	Accounts Payable		1,233.00
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		69,447.13
Grand Totals		521,207.26	521,207.26

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	17,335.40	
410.00	Due From State and Federal	57,299.75	
Budgetary and Expense Accounts			
522.00	Expenditures	1,719,264.27	
Liabilities and Reserves			
630.00	Due to General Fund		582,914.18
Budgetary and Revenue Accounts			
980.00	Revenues		1,210,985.24
Grand Totals		1,793,899.42	1,793,899.42

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.

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,404.58	
200.01	Community - Capital MMA	14,046.53	
200.95	NYCLASS - Capital	2,128,141.12	
391.00	Due From General Fund	58,323.74	
Budgetary and Expense Accounts			
522.00	Expenditures	1,717,273.30	
Liabilities and Reserves			
600.00	Accounts Payable		169,598.40
601.00	Accrued Liabilities		34,435.28
630.05	Due To Debt Service Fund		131,816.07
878.00	Capital Reserve Balance		3,592,339.52
Grand Totals		3,928,189.27	3,928,189.27

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

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 reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.
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OGDENSBURG CITY SD
PERMANENT FUND Trial Balance for Fiscal Year 2025
Cycle 11
Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	423,830.98	
452.00	Investment in Securities, Sp R	69,418.21	
Liabilities and Reserves			
630.00	Due to CM Fund		48,591.59
899.00	Other Restricted Fund Balance		444,657.60
Grand Totals		493,249.19	493,249.19

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

DEBT SERVICE Trial Balance for Fiscal Year 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	815,544.84	
391.00	Due From Other Funds (Capital	131,816.07	
Liabilities and Reserves			
884.00	Reserve for Debt		789,927.53
Budgetary and Revenue Accounts			
980.00	Revenues		157,433.38
Grand Totals		947,360.91	947,360.91

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 2025

Cycle 11

Post Dates From 07/01/2024 To 05/31/2025

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 11
Post Dates From 07/01/2024 To 05/31/2025

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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

Cycle 11
Criteria Name: Last Run
Printed by Kaleb Bertrand