

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	343,162.24	
200.01	Community - General MMA	15,067.53	
200.70	Cash TA	170,783.60	
200.71	Cash FSA / HRA	13,427.29	
200.72	Cash Payroll	9,061.77	
200.95	Chase - General MMA	743,771.17	
230.00	NYCLASS - Special Reserves	4,813,942.26	
230.50	Cash, Health Insurance	50,000.00	
250.00	Taxes Receivable, Current	1,435,571.47	
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	
380.00	Accounts Receivable	686,313.46	
391.02	Due From Federal Fund	604,406.74	
410.00	Due From State and Federal	1,465,699.34	
440.00	Due From Other Governments	330,000.00	
480.01	Prepaid - HI Cash Adv	150,398.60	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	51,130,719.00	
521.00	Encumbrances	21,383,309.71	
522.00	Expenditures	22,305,812.22	
599.00	Appropriated Fund Balance	4,996,231.33	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		1,386,770.94
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		189,901.98
630.05	Due To Capital Fund		2,595,167.97
630.09	Due To DEBT SERVICE FUND		121,960.00
632.00	Due to State Teachers'Ret.Sys		2,499,056.86
637.00	Due to Employees' Ret. System	127,723.54	
691.00	Deferred Revenues		330,000.00
717.05	Deferred CSEA Vision		2,976.66
717.06	CSEA Dental		1,658.34
717.07	OEA Vision		2,902.41
717.08	Guardian	448.55	
718.00	State Retirement		61.45
720.08	Legal Shield	158.40	
720.10	ID Shield	26.18	
720.11	Accident	642.52	
720.12	Hospital	155.52	
720.14	Critical Illness	117.84	
722.99	Federal Income Tax - 1099R		42.98
806.00	Non-Spendable Fund Balance		199,500.00
815.00	Unemployment Insurance Reserve		550,000.00
821.00	Reserve for Encumbrances		21,383,309.71

GENERAL FUND Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
827.00	Retirement Contrib Reserve		693,966.80
828.00	TRS Conttibutions 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
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>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		56,126,950.33
980.00	Revenues		18,733,316.23
<b>Grand Totals</b>		<b>111,088,440.76</b>	<b>111,088,440.76</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

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	43,399.99	
380.00	Accounts Receivable	14,495.75	
391.00	Due From Other Funds	189,901.98	
391.03	Due From Capital Fund	25,000.00	
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>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	583,921.59	
522.00	Expenditures	442,674.91	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		6,247.75
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		143.25
821.00	Reserve for Encumbrances		583,921.59
845.00	Reserve for Inventory		69,939.76
917.00	Unassigned Fund Balance		249,285.43
<b>Budgetary and Revenue Accounts</b>			
960.00	Appropriations		1,587,000.00
980.00	Revenues		459,797.49
<b>Grand Totals</b>		<b>2,956,335.27</b>	<b>2,956,335.27</b>

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**OGDENSBURG CITY SD**

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	75,234.74	
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	142,581.33	
391.00	Due From PN Fund	58,622.82	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	4,724.45	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	10,118.47	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		400.00
738.00	Student Deposits		191,872.95
738.01	After School Program		6,460.33
738.02	Positivity Project		500.00
899.00	Other Restricted Fund Balance		248,617.83
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		41,763.98
<b>Grand Totals</b>		<b>489,615.09</b>	<b>489,615.09</b>

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**OGDENSBURG CITY SD**

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	34,682.78	
410.00	Due From State and Federal	172,756.44	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	771,205.52	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		604,406.74
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		374,238.00
<b>Grand Totals</b>		<b>978,644.74</b>	<b>978,644.74</b>

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\* - 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 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	209,788.27	
200.01	Community - Capital MMA	14,054.76	
200.95	NYCLASS - Capital	8,443,414.45	
391.00	Due From General Fund	2,595,167.97	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	6,784,975.16	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		556,720.86
601.00	Accrued Liabilities		34,435.28
626.83	BAN Due 07/22/2026		5,000,000.00
626.84	BAN Due 07/22/2026		11,000,000.00
630.01	Due To Cafe Fund		25,000.00
630.05	Due To Debt Service Fund		216,257.12
878.00	Capital Reserve Balance		1,214,987.35
<b>Grand Totals</b>		<b>18,047,400.61</b>	<b>18,047,400.61</b>

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# OGDENSBURG CITY SD

## FIXED ASSETS Trial Balance for Fiscal Year 2026

### Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

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 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**

PERMANENT FUND Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.95	NYCLASS - Scholarship	433,862.21	
452.00	Investment in Securities, Sp R	65,908.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		58,622.82
899.00	Other Restricted Fund Balance		441,148.20
<b>Grand Totals</b>		<b>499,771.02</b>	<b>499,771.02</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

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 06

Post Dates From 07/01/2025 To 12/31/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Debt Service	536,463.75	
391.00	Due From Other Funds (Capital	216,257.12	
391.01	Due From Other Funds General	121,960.00	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		664,911.68
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		209,769.19
<b>Grand Totals</b>		<b>874,680.87</b>	<b>874,680.87</b>

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

**OGDENSBURG CITY SD**

LONG TERM DEBT Trial Balance for Fiscal Year 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

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 2026

**Cycle 06**

**Post Dates From 07/01/2025 To 12/31/2025**

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

**Selection Criteria**

Cycle 06  
Criteria Name: Last Run  
Printed by Kaleb Bertrand