

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	538,875.57	
200.01	Community - General MMA	15,062.50	
200.70	Cash TA	183,952.44	
200.71	Cash FSA / HRA	64,726.36	
200.72	Cash Payroll	11,337.90	
200.95	Chase - General MMA	528,090.38	
230.00	NYCLASS - Special Reserves	3,600,099.72	
230.50	Cash, Health Insurance	50,000.00	
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	700,791.79	
391.02	Due From Federal Fund	1,077,382.28	
410.00	Due From State and Federal	307,525.00	
440.00	Due From Other Governments	2,015,020.05	
480.01	Prepaid - HI Cash Adv	150,398.60	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	51,130,719.00	
521.00	Encumbrances	24,417,990.53	
522.00	Expenditures	4,113,918.11	
599.00	Appropriated Fund Balance	4,996,231.33	
Liabilities and Reserves			
600.00	Accounts Payable		511,633.48
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		166,608.82
630.05	Due To Capital Fund		3,626,022.97
630.09	Due To DEBT SERVICE FUND		41,105.00
632.00	Due to State Teachers'Ret.Sys		1,917,512.51
637.00	Due to Employees' Ret. System		191,920.63
687.00	Compensated Absences		36,000.00
691.00	Deferred Revenues		330,000.00
717.05	Deferred CSEA Vision		2,092.73
717.06	CSEA Dental	2,149.87	
717.07	OEA Vision		1,755.41
717.08	Guardian	692.71	
718.00	State Retirement		61.45
720.11	Accident	1,086.58	
720.12	Hospital	259.04	
720.14	Critical Illness	196.40	
806.00	Non-Spendable Fund Balance		199,500.00
815.00	Unemployment Insurance Reserve		550,000.00
821.00	Reserve for Encumbrances		24,417,990.53
827.00	Retirement Contrib Reserve		693,966.80
828.00	TRS Contributions Reserve		421,783.06

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		56,126,950.33
980.00	Revenues		142,822.94
Grand Totals		95,226,841.70	95,226,841.70

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 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	49,758.14	
380.00	Accounts Receivable	4,651.00	
391.00	Due From Other Funds	166,608.82	
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	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	893,796.22	
522.00	Expenditures	10,850.53	
Liabilities and Reserves			
600.00	Accounts Payable		6,825.89
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		7.81
821.00	Reserve for Encumbrances		893,796.22
845.00	Reserve for Inventory		69,939.76
917.00	Unassigned Fund Balance		249,285.43
Budgetary and Revenue Accounts			
960.00	Appropriations		1,587,000.00
980.00	Revenues		750.65
Grand Totals		2,807,605.76	2,807,605.76

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	72,527.76	
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	140,744.16	
391.00	Due From PN Fund	53,032.59	
391.01	Due From Other Funds	6,460.33	
452.00	Investment in Securities, Sp R	4,724.45	
Budgetary and Expense Accounts			
522.00	Expenditures	6,549.60	
Liabilities and Reserves			
738.00	Student Deposits		191,872.95
738.01	After School Program		6,460.33
899.00	Other Restricted Fund Balance		248,617.83
Budgetary and Revenue Accounts			
980.00	Revenues		28,960.73
Grand Totals		475,911.84	475,911.84

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	48,755.94	
410.00	Due From State and Federal	868,995.44	
Budgetary and Expense Accounts			
522.00	Expenditures	157,915.90	
Liabilities and Reserves			
630.00	Due to General Fund		1,077,382.28
689.00	Other Liabilities (Specify)	1,715.00	
Grand Totals		1,077,382.28	1,077,382.28

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 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	18,301.02	
200.01	Community - Capital MMA	14,050.07	
200.95	NYCLASS - Capital	2,150,440.45	
391.00	Due From General Fund	3,626,022.97	
Budgetary and Expense Accounts			
522.00	Expenditures	1,069,094.77	
Liabilities and Reserves			
600.00	Accounts Payable		449,365.95
601.00	Accrued Liabilities		34,435.28
626.83	BAN Due 07/22/2026		5,000,000.00
630.01	Due To Cafe Fund		25,000.00
630.05	Due To Debt Service Fund		154,120.70
878.00	Capital Reserve Balance		1,214,987.35
Grand Totals		6,877,909.28	6,877,909.28

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

FIXED ASSETS Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
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	
	Grand Totals	172,339,579.00	172,339,579.00

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 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	428,271.98	
452.00	Investment in Securities, Sp R	65,908.81	
Liabilities and Reserves			
630.00	Due to CM Fund		53,032.59
899.00	Other Restricted Fund Balance		441,148.20
Grand Totals		494,180.79	494,180.79

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

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	529,551.57	
391.00	Due From Other Funds (Capital	154,120.70	
391.01	Due From Other Funds General	41,105.00	
Liabilities and Reserves			
884.00	Reserve for Debt		664,911.68
Budgetary and Revenue Accounts			
980.00	Revenues		59,865.59
Grand Totals		724,777.27	724,777.27

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

LONG TERM DEBT Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

G/L Account	Description	Debits	Credits
Assets			
129.00	Non-Current Governmental Liabi	140,857,860.45	
Liabilities and Reserves			
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
Grand Totals		140,857,860.45	140,857,860.45

LONG TERM DEBT Trial Balance for Fiscal Year 2026

Cycle 02

Post Dates From 07/01/2025 To 08/31/2025

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 02
Criteria Name: Last Run
Printed by Kaleb Bertrand