

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 03

Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	297,447.29	
200.01	Community - General MMA	15,063.73	
200.70	Cash TA	67,717.49	
200.71	Cash FSA / HRA	42,557.95	
200.72	Cash Payroll	11,538.33	
200.95	Chase - General MMA	4,649,894.70	
230.00	NYCLASS - Special Reserves	1,759,682.75	
230.50	Cash, Health Insurance	50,000.00	
250.00	Taxes Receivable, Current	6,155,519.60	
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	656,080.54	
391.02	Due From Federal Fund	587,442.68	
410.00	Due From State and Federal	1,465,699.34	
440.00	Due From Other Governments	2,015,020.05	
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	30,364,381.40	
522.00	Expenditures	8,906,536.42	
599.00	Appropriated Fund Balance	4,996,231.33	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		387,251.36
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		114,312.46
630.05	Due To Capital Fund		2,226,022.97
630.09	Due To DEBT SERVICE FUND		41,105.00
632.00	Due to State Teachers'Ret.Sys		2,062,087.04
637.00	Due to Employees' Ret. System		234,332.78
687.00	Compensated Absences		36,000.00
691.00	Deferred Revenues		330,000.00
717.05	Deferred CSEA Vision		2,230.99
717.06	CSEA Dental	1,387.15	
717.07	OEA Vision		2,048.47
717.08	Guardian	588.24	
718.00	State Retirement		61.45
720.08	Legal Shield	105.60	
720.10	ID Shield	17.52	
720.11	Accident	977.59	
720.12	Hospital	233.16	
720.14	Critical Illness	176.76	
806.00	Non-Spendable Fund Balance		199,500.00
815.00	Unemployment Insurance Reserve		550,000.00

## GENERAL FUND Trial Balance for Fiscal Year 2026

## Cycle 03

Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
821.00	Reserve for Encumbrances		30,364,381.40
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		15,004,603.61
<b>Grand Totals</b>		<b>114,645,752.76</b>	<b>114,645,752.76</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 03

Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	27,627.70	
380.00	Accounts Receivable	4,651.00	
391.00	Due From Other Funds	114,312.46	
391.03	Due From Capital Fund	25,000.00	
410.00	Due From State and Federal	129,406.00	
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	819,498.84	
522.00	Expenditures	99,498.60	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		65.07
821.00	Reserve for Encumbrances		819,498.84
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		151,146.55
<b>Grand Totals</b>		<b>2,876,935.65</b>	<b>2,876,935.65</b>

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## MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

## Cycle 03

Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	74,757.86	
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	141,214.01	
391.00	Due From PN Fund	54,462.28	
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	7,974.17	
<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>Budgetary and Revenue Accounts</b>			
980.00	Revenues		34,514.94
<b>Grand Totals</b>		<b>481,466.05</b>	<b>481,466.05</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

## SPECIAL AID FUND Trial Balance for Fiscal Year 2026

### Cycle 03

### Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	26,221.94	
410.00	Due From State and Federal	254,055.44	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	307,165.30	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		587,442.68
<b>Grand Totals</b>		<b>587,442.68</b>	<b>587,442.68</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 03

### Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	82,271.48	
200.01	Community - Capital MMA	14,051.22	
200.95	NYCLASS - Capital	2,157,619.14	
391.00	Due From General Fund	2,226,022.97	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	2,404,185.70	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		448,425.00
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		161,302.88
878.00	Capital Reserve Balance		1,214,987.35
<b>Grand Totals</b>		<b>6,884,150.51</b>	<b>6,884,150.51</b>

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# OGDENSBURG CITY SD

## FIXED ASSETS Trial Balance for Fiscal Year 2026

### Cycle 03

### Post Dates From 07/01/2025 To 09/30/2025

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>

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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**

PERMANENT FUND Trial Balance for Fiscal Year 2026

**Cycle 03**

**Post Dates From 07/01/2025 To 09/30/2025**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.95	NYCLASS - Scholarship	429,701.67	
452.00	Investment in Securities, Sp R	65,908.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		54,462.28
899.00	Other Restricted Fund Balance		441,148.20
<b>Grand Totals</b>		<b>495,610.48</b>	<b>495,610.48</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 03

### Post Dates From 07/01/2025 To 09/30/2025

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Debt Service	531,319.34	
391.00	Due From Other Funds (Capital	161,302.88	
391.01	Due From Other Funds General	41,105.00	
<b>Liabilities and Reserves</b>			
884.00	Reserve for Debt		664,911.68
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		68,815.54
<b>Grand Totals</b>		<b>733,727.22</b>	<b>733,727.22</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 2026

**Cycle 03**

**Post Dates From 07/01/2025 To 09/30/2025**

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 2026

**Cycle 03**

**Post Dates From 07/01/2025 To 09/30/2025**

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 03  
Criteria Name: Last Run  
Printed by Kaleb Bertrand