

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,070,268.34	
200.01	Community - General MMA	15,068.81	
200.70	Cash TA	204,986.22	
200.71	Cash FSA / HRA	57,789.92	
200.72	Cash Payroll	9,062.02	
200.95	Chase - General MMA	943,850.69	
230.00	NYCLASS - Special Reserves	1,326,016.44	
230.50	Cash, Health Insurance	50,000.00	
250.00	Taxes Receivable, Current	1,091,341.64	
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	689,005.57	
391.02	Due From Federal Fund	563,798.39	
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	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	51,130,719.00	
521.00	Encumbrances	18,259,318.01	
522.00	Expenditures	26,652,569.65	
599.00	Appropriated Fund Balance	4,996,231.33	
Liabilities and Reserves			
600.00	Accounts Payable		639,135.45
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		204,859.54
630.05	Due To Capital Fund		2,695,167.97
630.09	Due To DEBT SERVICE FUND		121,960.00
632.00	Due to State Teachers'Ret.Sys		2,640,376.53
637.00	Due to Employees' Ret. System	82,645.61	
691.00	Deferred Revenues		330,000.00
716.01	Flex Transfers		7,084.00
717.05	Deferred CSEA Vision		3,231.93
717.06	CSEA Dental		2,742.07
717.07	OEA Vision		3,181.89
717.08	Guardian	402.02	
718.00	State Retirement		61.45
720.08	Legal Shield	132.00	
720.10	ID Shield	21.75	
720.11	Accident	537.57	
720.12	Hospital	129.64	
720.14	Critical Illness	98.20	
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

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
821.00	Reserve for Encumbrances		18,259,318.01
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
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		56,126,950.33
980.00	Revenues		20,653,104.19
Grand Totals		109,401,581.24	109,401,581.24

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

SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	61,521.11	
380.00	Accounts Receivable	6,889.25	
391.00	Due From Other Funds	204,859.54	
391.03	Due From Capital Fund	25,000.00	
410.00	Due From State and Federal	53,474.00	
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	511,041.00	
522.00	Expenditures	532,942.95	
Liabilities and Reserves			
600.00	Accounts Payable		12,893.64
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		381.99
821.00	Reserve for Encumbrances		511,041.00
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		622,127.08
Grand Totals		3,052,668.90	3,052,668.90

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	77,776.25	
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	143,017.42	
391.00	Due From PN Fund	59,949.83	
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	10,518.47	
Liabilities and Reserves			
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
Budgetary and Revenue Accounts			
980.00	Revenues		46,868.59
Grand Totals		494,319.70	494,319.70

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	35,892.79	
410.00	Due From State and Federal	100,349.44	
Budgetary and Expense Accounts			
522.00	Expenditures	992,033.16	
Liabilities and Reserves			
630.00	Due to General Fund		563,798.39
Budgetary and Revenue Accounts			
980.00	Revenues		564,477.00
Grand Totals		1,128,275.39	1,128,275.39

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	61,656.01	
200.01	Community - Capital MMA	14,055.96	
200.95	NYCLASS - Capital	7,468,945.72	
391.00	Due From General Fund	2,695,167.97	
Budgetary and Expense Accounts			
522.00	Expenditures	7,724,813.12	
Liabilities and Reserves			
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
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		241,791.15
878.00	Capital Reserve Balance		1,214,987.35
Grand Totals		17,964,638.78	17,964,638.78

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

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

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OGDENSBURG CITY SD

PERMANENT FUND Trial Balance for Fiscal Year 2026

Cycle 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	435,189.22	
452.00	Investment in Securities, Sp R	65,908.81	
Liabilities and Reserves			
630.00	Due to CM Fund		59,949.83
899.00	Other Restricted Fund Balance		441,148.20
Grand Totals		501,098.03	501,098.03

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 07

Post Dates From 07/01/2025 To 01/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	538,104.54	
391.00	Due From Other Funds (Capital	241,791.15	
391.01	Due From Other Funds General	121,960.00	
Liabilities and Reserves			
884.00	Reserve for Debt		664,911.68
Budgetary and Revenue Accounts			
980.00	Revenues		236,944.01
Grand Totals		901,855.69	901,855.69

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 07

Post Dates From 07/01/2025 To 01/31/2026

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 07

Post Dates From 07/01/2025 To 01/31/2026

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 07
Criteria Name: Last Run
Printed by Kaleb Bertrand