OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash	1,090,960.86	
200.01	Community - General MMA	15,069.97	
200.70	Cash TA	167,523.97	
200.71	Cash FSA / HRA	64,433.73	
200.72	Cash Payroll	9,062.28	
200.95	Chase - General MMA	380,700.89	
230.00	NYCLASS - Special Reserves	2,829,207.71	
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	866,320.96	
391.02	Due From Federal Fund	794,032.14	
410.00	Due From State and Federal	1,465,699.34	
440.00	Due From Other Governments	143,069.50	
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	15,514,496.94	
522.00	Expenditures	30,256,237.04	
599.00	Appropriated Fund Balance	4,996,231.33	
	Liabilities and Reserves		
600.00	Accounts Payable		731,923.30
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		177,278.96
630.05	Due To Capital Fund		3,595,167.97
630.09	Due To DEBT SERVICE FUND		121,960.00
632.00	Due to State Teachers'Ret.Sys		2,785,144.74
637.00	Due to Employees' Ret. System	34,624.21	
717.05	Deferred CSEA Vision		3,470.81
717.06	CSEA Dental		3,848.27
717.07	OEA Vision		3,461.37
717.08	Guardian	355.49	
718.00	State Retirement		61.45
720.08	Legal Shield	105.60	
720.10	ID Shield	17.32	
720.11	Accident	432.62	
720.12	Hospital	103.76	
720.14	Critical Illness	78.56	
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		15,514,496.94
827.00	Retirement Contrib Reserve		693,966.80

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
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		24,584,541.92
	Grand Totals	**111,362,713.94**	**111,362,713.94**

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 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash	32,951.65	
391.00	Due From Other Funds	177,278.96	
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	451,135.48	
522.00	Expenditures	619,066.94	
	Liabilities and Reserves		
600.00	Accounts Payable		22,494.46
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		567.40
821.00	Reserve for Encumbrances		451,135.48
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		635,425.55
	Grand Totals	**3,015,848.08**	**3,015,848.08**

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

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash	82,970.34	
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	143,409.12	
391.00	Due From PN Fund	61,141.82	
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	10,918.47	
	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		54,046.37
	Grand Totals	**501,497.48**	**501,497.48**

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

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash	82,305.96	
410.00	Due From State and Federal	78,423.04	
	Budgetary and Expense Accounts		
522.00	Expenditures	1,197,780.14	
	Liabilities and Reserves		
630.00	Due to General Fund		794,032.14
	Budgetary and Revenue Accounts		
980.00	Revenues		564,477.00
	Grand Totals	**1,358,509.14**	**1,358,509.14**

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

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.00	Cash	219,120.66	
200.01	Community - Capital MMA	14,057.04	
200.95	NYCLASS - Capital	5,486,961.20	
391.00	Due From General Fund	3,595,167.97	
	Budgetary and Expense Accounts		
522.00	Expenditures	8,919,111.13	
	Liabilities and Reserves		
600.00	Accounts Payable		700,185.28
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		259,810.09
878.00	Capital Reserve Balance		1,214,987.35
	Grand Totals	**18,234,418.00**	**18,234,418.00**

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.

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

OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

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**

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

PERMANENT FUND Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.95	NYCLASS - Scholarship	436,381.21	
452.00	Investment in Securities, Sp R	65,908.81	
	Liabilities and Reserves		
630.00	Due to CM Fund		61,141.82
899.00	Other Restricted Fund Balance		441,148.20
	Grand Totals	**502,290.02**	**502,290.02**

**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 08

Post Dates From 07/01/2025 To 02/28/2026

G/L Account	Description	Debits	Credits
	Assets		
200.95	NYCLASS - Debt Service	539,578.44	
391.00	Due From Other Funds (Capital	259,810.09	
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		256,436.85
	Grand Totals	**921,348.53**	**921,348.53**

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 08

Post Dates From 07/01/2025 To 02/28/2026

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	Otherr 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	DeferredInflowsOfResourcesTRS		3,322,750.00
697.20	DeferredInflowsOfResourcesERS		131,850.00
697.30	DeferredInflowsOfResources OPE		19,499,763.00
	Grand Totals	**140,857,860.45**	**140,857,860.45**

OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2026

Cycle 08

Post Dates From 07/01/2025 To 02/28/2026

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 08
Criteria Name: Last Run
Printed by Kaleb Bertrand