

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	1,040,658.53	
200.01	Community - General MMA	15,071.25	
200.70	Cash TA	16,938.91	
200.71	Cash FSA / HRA	60,345.78	
200.72	Cash Payroll	9,062.53	
200.95	Chase - General MMA	210,632.29	
230.00	NYCLASS - Special Reserves	7,842,256.34	
230.50	Cash, Health Insurance	5,000.00	
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	772,198.46	
391.02	Due From Federal Fund	842,214.54	
410.00	Due From State and Federal	1,465,699.34	
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	12,681,325.45	
522.00	Expenditures	34,211,866.04	
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		12,177.33
630.01	Due To Cafeteria Fund		277,348.02
630.05	Due To Capital Fund		885,167.97
630.09	Due To DEBT SERVICE FUND		121,960.00
632.00	Due to State Teachers'Ret.Sys		2,928,996.96
637.00	Due to Employees' Ret. System		12,703.27
717.05	Deferred CSEA Vision		3,709.69
717.06	CSEA Dental		4,864.46
717.07	OEA Vision		3,740.85
717.08	Guardian	314.24	
718.00	State Retirement		57.22
720.08	Legal Shield	79.20	
720.10	ID Shield	12.89	
720.11	Accident	327.67	
720.12	Hospital	77.88	
720.14	Critical Illness	58.92	
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		12,681,325.45
827.00	Retirement Contrib Reserve		693,966.80
828.00	TRS Contributions Reserve		421,783.06

**OGDENSBURG CITY SD**

GENERAL FUND Trial Balance for Fiscal Year 2026

**Cycle 09**

**Post Dates From 07/01/2025 To 03/31/2026**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
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		35,700,120.85
<b>Grand Totals</b>		<b>116,854,321.31</b>	<b>116,854,321.31</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 09**

**Post Dates From 07/01/2025 To 03/31/2026**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	15,353.99	
391.00	Due From Other Funds	277,348.02	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Estimated Revenues	1,587,000.00	
521.00	Encumbrances	360,494.11	
522.00	Expenditures	740,056.07	
<b>Liabilities and Reserves</b>			
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		177.79
821.00	Reserve for Encumbrances		360,494.11
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		861,770.15
<b>Grand Totals</b>		<b>3,128,667.24</b>	<b>3,128,667.24</b>

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

**Cycle 09**

**Post Dates From 07/01/2025 To 03/31/2026**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	78,427.03	
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	143,840.09	
391.00	Due From PN Fund	62,453.20	
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	15,689.47	
<b>Liabilities and Reserves</b>			
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		56,016.41
<b>Grand Totals</b>		<b>503,467.52</b>	<b>503,467.52</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 09**

**Post Dates From 07/01/2025 To 03/31/2026**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.00	Cash	9,600.17	
391.00	Due From General Fund	32,534.90	
410.00	Due From State and Federal	78,423.04	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	1,345,486.23	
<b>Liabilities and Reserves</b>			
630.00	Due to General Fund		869,032.44
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		597,011.90
<b>Grand Totals</b>		<b>1,466,044.34</b>	<b>1,466,044.34</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

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.00	Cash	95,717.53	
200.01	Community - Capital MMA	14,058.23	
200.95	NYCLASS - Capital	6,755,770.24	
391.00	Due From General Fund	885,167.97	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	10,250,756.71	
<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
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		278,623.05
878.00	Capital Reserve Balance		1,214,987.35
<b>Grand Totals</b>		<b>18,001,470.68</b>	<b>18,001,470.68</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**

FIXED ASSETS Trial Balance for Fiscal Year 2026

**Cycle 09**

**Post Dates From 07/01/2025 To 03/31/2026**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<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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# OGDENSBURG CITY SD

## PERMANENT FUND Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Scholarship	437,692.59	
452.00	Investment in Securities, Sp R	65,908.81	
<b>Liabilities and Reserves</b>			
630.00	Due to CM Fund		62,453.20
899.00	Other Restricted Fund Balance		441,148.20
<b>Grand Totals</b>		<b>503,601.40</b>	<b>503,601.40</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

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 09

Post Dates From 07/01/2025 To 03/31/2026

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.95	NYCLASS - Debt Service	541,199.92	
391.00	Due From Other Funds (Capital	278,623.05	
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		276,871.29
<b>Grand Totals</b>		<b>941,782.97</b>	<b>941,782.97</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 09

Post Dates From 07/01/2025 To 03/31/2026

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>

# OGDENSBURG CITY SD

LONG TERM DEBT Trial Balance for Fiscal Year 2026

**Cycle 09**

**Post Dates From 07/01/2025 To 03/31/2026**

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
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Cycle 09 Criteria Name: Last Run Printed by Kaleb Bertrand
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