

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,359,565.64	
200.01	Community - General MMA	15,072.49	
200.70	Cash TA	51,435.36	
200.71	Cash FSA / HRA	32,907.98	
200.72	Cash Payroll	9,062.95	
200.95	Chase - General MMA	2,814,934.45	
230.00	NYCLASS - Special Reserves	4,739,968.00	
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	1,315,244.84	
391.02	Due From Federal Fund	592,719.68	
410.00	Due From State and Federal	1,465,699.34	
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	9,858,548.62	
522.00	Expenditures	37,645,404.44	
599.00	Appropriated Fund Balance	4,996,231.33	
Liabilities and Reserves			
600.00	Accounts Payable		1,583,239.06
601.50	Accrued Liabilities HI	830,491.28	
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		366,416.66
630.05	Due To Capital Fund		485,167.97
632.00	Due to State Teachers'Ret.Sys		3,072,043.61
637.00	Due to Employees' Ret. System		59,791.62
716.01	Flex Transfers	102,437.80	
717.05	Deferred CSEA Vision		3,948.57
717.06	CSEA Dental		5,899.89
717.07	OEA Vision		4,041.07
717.08	Guardian	258.15	
718.00	State Retirement		218.22
720.08	Legal Shield	52.80	
720.10	ID Shield	8.46	
720.11	Accident	222.72	
720.12	Hospital	52.00	
720.14	Critical Illness	39.28	
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		9,858,548.62
827.00	Retirement Contrib Reserve		693,966.80

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
828.00	TRS Contributions 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		39,238,633.83
	Grand Totals	118,519,307.33	118,519,307.33

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 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	46,432.05	
391.00	Due From Other Funds	366,416.66	
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	306,776.00	
522.00	Expenditures	816,884.28	
Liabilities and Reserves			
600.00	Accounts Payable		18,453.41
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		387.64
821.00	Reserve for Encumbrances		306,776.00
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		1,015,081.80
Grand Totals		3,246,924.04	3,246,924.04

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OGDENSBURG CITY SD

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	78,427.72	
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	144,257.02	
391.00	Due From PN Fund	63,721.91	
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	15,689.47	
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		57,702.74
Grand Totals		505,153.85	505,153.85

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OGDENSBURG CITY SD

SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	15,502.09	
410.00	Due From State and Federal	78,423.04	
Budgetary and Expense Accounts			
522.00	Expenditures	1,484,584.45	
Liabilities and Reserves			
630.00	Due to General Fund		592,719.68
Budgetary and Revenue Accounts			
980.00	Revenues		985,789.90
Grand Totals		1,578,509.58	1,578,509.58

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	251,615.54	
200.01	Community - Capital MMA	14,059.38	
200.95	NYCLASS - Capital	5,764,846.04	
391.00	Due From General Fund	485,167.97	
Budgetary and Expense Accounts			
522.00	Expenditures	11,435,630.30	
Liabilities and Reserves			
600.00	Accounts Payable		664,194.04
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
630.05	Due To Debt Service Fund		37,702.56
878.00	Capital Reserve Balance		1,214,987.35
Grand Totals		17,951,319.23	17,951,319.23

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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FIXED ASSETS Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

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.

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OGDENSBURG CITY SD

PERMANENT FUND Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	438,961.30	
452.00	Investment in Securities, Sp R	65,908.81	
Liabilities and Reserves			
630.00	Due to CM Fund		63,721.91
899.00	Other Restricted Fund Balance		441,148.20
Grand Totals		504,870.11	504,870.11

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 10

Post Dates From 07/01/2025 To 04/30/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	925,349.96	
391.00	Due From Other Funds (Capital	37,702.56	
Liabilities and Reserves			
884.00	Reserve for Debt		664,911.68
Budgetary and Revenue Accounts			
980.00	Revenues		298,140.84
Grand Totals		963,052.52	963,052.52

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 10

Post Dates From 07/01/2025 To 04/30/2026

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 10

Post Dates From 07/01/2025 To 04/30/2026

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 10
Criteria Name: Last Run
Printed by Kaleb Bertrand