

OGDENSBURG CITY SD

GENERAL FUND Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	1,324,195.78	
200.01	Community - General MMA	15,073.77	
200.70	Cash TA	85,290.29	
200.71	Cash FSA / HRA	46,615.02	
200.72	Cash Payroll	9,064.46	
200.95	Chase - General MMA	4,433,578.99	
230.00	NYCLASS - Special Reserves	3,755,784.65	
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	759,301.59	
391.02	Due From Federal Fund	783,450.48	
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	6,748,931.40	
522.00	Expenditures	41,474,649.57	
599.00	Appropriated Fund Balance	4,996,231.33	
Liabilities and Reserves			
600.00	Accounts Payable		1,630,010.08
601.BP	Accrued Liabilities	26.25	
630.00	Due To Other Funds		6,460.33
630.01	Due To Cafeteria Fund		232,270.44
630.05	Due To Capital Fund		485,167.97
632.00	Due to State Teachers'Ret.Sys		1,390,635.00
637.00	Due to Employees' Ret. System		109,857.46
717.05	Deferred CSEA Vision		4,195.23
717.06	CSEA Dental		6,529.81
717.07	OEA Vision		4,318.25
717.08	Guardian	213.38	
718.00	State Retirement		218.22
718.01	State Retirement in Arrears	161.01	
720.08	Legal Shield	26.40	
720.10	ID Shield	4.03	
720.11	Accident	117.77	
720.12	Hospital	26.12	
720.14	Critical Illness	19.64	
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		6,748,931.40
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 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
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		44,133,892.67
Grand Totals		118,587,384.74	118,587,384.74

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 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	27,790.76	
391.00	Due From Other Funds	232,270.44	
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	196,579.07	
522.00	Expenditures	1,115,207.28	
Liabilities and Reserves			
600.00	Accounts Payable		54,637.09
601.BP	Accrued Liabilities	1.29	
631.00	Sales Tax Payable		607.31
821.00	Reserve for Encumbrances		196,579.07
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		1,124,213.94
Grand Totals		3,282,262.60	3,282,262.60

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MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	99,122.71	
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	144,687.10	
391.00	Due From PN Fund	65,030.54	
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	18,512.37	
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		82,959.34
Grand Totals		530,410.45	530,410.45

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SPECIAL AID FUND Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	10,035.16	
410.00	Due From State and Federal	78,423.04	
Budgetary and Expense Accounts			
522.00	Expenditures	1,680,782.18	
Liabilities and Reserves			
630.00	Due to General Fund		783,450.48
Budgetary and Revenue Accounts			
980.00	Revenues		985,789.90
Grand Totals		1,769,240.38	1,769,240.38

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OGDENSBURG CITY SD

CAPITAL FUND Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash	524,915.92	
200.01	Community - Capital MMA	14,060.58	
200.95	NYCLASS - Capital	4,779,630.41	
391.00	Due From General Fund	485,167.97	
Budgetary and Expense Accounts			
522.00	Expenditures	12,492,189.95	
Liabilities and Reserves			
600.00	Accounts Payable		994,048.08
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		52,494.12
878.00	Capital Reserve Balance		1,214,987.35
Grand Totals		18,295,964.83	18,295,964.83

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OGDENSBURG CITY SD

FIXED ASSETS Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

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

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 11
Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Scholarship	440,269.93	
452.00	Investment in Securities, Sp R	65,908.81	
Liabilities and Reserves			
630.00	Due to CM Fund		65,030.54
899.00	Other Restricted Fund Balance		441,148.20
Grand Totals		506,178.74	506,178.74

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OGDENSBURG CITY SD

DEBT SERVICE Trial Balance for Fiscal Year 2026

Cycle 11

Post Dates From 07/01/2025 To 05/31/2026

G/L Account	Description	Debits	Credits
Assets			
200.95	NYCLASS - Debt Service	928,108.59	
391.00	Due From Other Funds (Capital	52,494.12	
Liabilities and Reserves			
884.00	Reserve for Debt		664,911.68
Budgetary and Revenue Accounts			
980.00	Revenues		315,691.03
Grand Totals		980,602.71	980,602.71

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 11

Post Dates From 07/01/2025 To 05/31/2026

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

OGDENSBURG CITY SD
LONG TERM DEBT Trial Balance for Fiscal Year 2026
Cycle 11
Post Dates From 07/01/2025 To 05/31/2026

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

Selection Criteria

Cycle 11
Criteria Name: Last Run
Printed by Kaleb Bertrand