

HARRISVILLE CSD

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		24,610.43
200.02	Community Tax Account	471.87	
200.90	MBIA - General Class	883,032.31	
200.PR	Payroll Cash	18,960.38	
200.TA	Agency Cash	40,226.75	
210.00	Petty Cash	350.00	
223.00	Community -Bond & Coupon	35,009.00	
230.01	MBIA - Unemployment Reserve	54,821.86	
230.02	MBIA - Retirement Contrib Rese	211,648.03	
230.03	MBIA - Compensated Absence Res	69,749.68	
230.04	MBIA - Workers Comp	131,925.92	
230.05	MBIA - Gym Replacement	42,811.04	
250.00	Taxes Receivable, Current	279,573.02	
380.00	Accounts Receivable	11,926.34	
391.01	Due From Cafeteria Funds	364,145.76	
391.02	Due From Federal Funds	229,725.93	
391.03	Due From Capital Funds	900.00	
391.07	Due From Expendable Trust	8,990.57	
410.00	Due From State and Federal	1,567.83	
440.00	Due From Other Governments	0.50	
480.00	Prepaid Expenditures	650.00	
480.02	Prepaid Expenditures SMEC	5,707.90	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	11,411,744.00	
511.00	Appropriated Reserves	120,000.00	
521.00	Encumbrances	4,438,754.40	
522.00	Expenditures	5,893,296.79	
599.00	Appropriated Fund Balance	16,769.05	
Liabilities, Reserves and Fund Balance			
601.00	Accrued Liabilities	264.90	
630.01	Due To Cafeteria Fund		18,485.42
630.02	Due To Federal Fund		115,036.60
630.03	Due To Capital Fund		419,526.23
630.05	Due To Debt Service Fund		6,457.95
630.07	Due to Expendable Trust		919.78
630.08	Due to Extracurricular		457.72
632.00	Due to State Teachers'Ret.Sys		167,360.52
637.00	Due to Employees' Ret. System	26,469.45	
718.00	State Retirement		1,362.53
718.01	State Retirement in Arrears	21.14	
720.03	Dental - Pre-tax	2,233.13	
720.04	Vision - Pre-tax		579.26
720.05	Life Ins. After tax		710.60
720.06	LTD After Tax		269.77
720.09	AFLAC		1,425.93
720.21	Medical Flex Account	6,425.99	
721.00	NYS Income Tax		47.86
722.00	Federal Income Tax		68.21
726.00	Social Security Tax		211.16
739.00	NYSUT		105.04

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Cycle 08

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G/L Account	Description	Debits	Credits
770.00	Former District Monies		35,009.00
806.00	Non-Spendable Fund Balance		6,358.00
814.00	Workers' Compensation Reserve		128,568.20
815.00	Unemployment Insurance Reserve		53,015.53
821.00	Reserve for Encumbrances		4,439,947.00
821.01	Reserve for Encumbrances	1,193.00	
827.00	Retirement Contrib Reserve		207,502.22
867.00	Rsrv Empl Benefits/Accr Liab		153,750.72
882.00	Reserve for Repairs		41,721.45
912.00	Unrestricted Fund Balance		0.40
917.00	Unassigned Fund Balance		92,842.88
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		11,548,513.05
980.00	Revenues		6,844,503.08
	Grand Totals	24,309,366.54	24,309,366.54