

**HARRISVILLE CSD**

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	17,064.40	
200.02	Community Tax Account	471.97	
200.90	MBIA - General Class	2,429,579.68	
200.PR	Payroll Cash	18,960.38	
200.TA	Agency Cash	40,568.07	
210.00	Petty Cash	350.00	
223.00	Community -Bond & Coupon	35,009.00	
230.01	MBIA - Unemployment Reserve	54,986.60	
230.02	MBIA - Retirement Contrib Rese	212,284.07	
230.03	MBIA - Compensated Absence Res	69,959.29	
230.04	MBIA - Workers Comp	132,322.37	
230.05	MBIA - Gym Replacement	42,939.69	
250.00	Taxes Receivable, Current	58,061.32	
380.00	Accounts Receivable	13,407.26	
391.01	Due From Cafeteria Funds	387,695.90	
391.02	Due From Federal Funds	241,226.67	
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	
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	11,411,744.00	
511.00	Appropriated Reserves	120,000.00	
521.00	Encumbrances	3,343,335.25	
522.00	Expenditures	6,930,421.73	
599.00	Appropriated Fund Balance	16,769.05	
<b>Liabilities, Reserves and Fund Balance</b>			
600.00	Accounts Payable		21,134.74
601.00	Accrued Liabilities	264.90	
630.01	Due To Cafeteria Fund		63,210.42
630.02	Due To Federal Fund		132,076.91
630.03	Due To Capital Fund		419,526.23
630.05	Due To Debt Service Fund		6,457.95
630.08	Due to Extracurricular		457.72
632.00	Due to State Teachers' Ret. Sys		191,561.85
637.00	Due to Employees' Ret. System	9,460.30	
718.00	State Retirement		1,362.53
718.01	State Retirement in Arrears	21.14	
720.03	Dental - Pre-tax	1,617.17	
720.04	Vision - Pre-tax		797.99
720.05	Life Ins. After tax		825.93
720.06	LTD After Tax		321.80
720.09	AFLAC		1,426.00
720.21	Medical Flex Account	7,100.81	
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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<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
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		3,344,527.85
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
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		11,548,513.05
980.00	Revenues		9,163,229.18
	<b>Grand Totals</b>	<b>25,614,630.82</b>	<b>25,614,630.82</b>

# HARRISVILLE CSD

Budgetary Transfer Report  
Fiscal Year: 2026

Current Appropriation - Effective From: 03/01/2026 To: 03/31/2026

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
<b>Fund: A - GENERAL FUND</b>						
03/04/2026	002166		A1621-420-00-00 R	MAINTENANCE - REPAIRS	-320.00	
			A1621-425-31-00 R	MAINTENANCE - SEWER FEES		320.00
03/11/2026	002230		A9060-800-00-00 R	HEALTH INS - RETIREES	-7,600.00	
			A9060-800-10-00 R	HEALTH INS - ACTIVES		7,600.00
03/18/2026	002268		A1620-162-00-00 R	OPERATIONS - SUBSTITUTES	-5,000.00	
			A1620-450-00-00 R	OPERATIONS - SUPPLIES	-2,000.00	
			A1620-425-29-00 R	OPERATIONS - ELECTRIC		7,000.00
03/18/2026	002269		A5530-400-00-00 R	GARAGE BLDG. - CONTRACTUA	-3,500.00	
			A5530-400-29-00 R	GARAGE BLDG - ELECTRICITY		3,500.00
03/24/2026	002352		A1670-490-00-00 R	BOCES Print Shop	-2,570.00	
			A1670-415-00-00 R	MAILING - OTHER		2,570.00
			<b>Total for Fund A - GENERAL FUND</b>		<b>-20,990.00</b>	<b>20,990.00</b>