

**GENERAL FUND Trial Balance for Fiscal Year 2027**

**Cycle 03**

**Post Dates From 07/01/2026 To 09/30/2026**

| G/L Account                                   | Description                    | Debits        | Credits    |
|-----------------------------------------------|--------------------------------|---------------|------------|
| <b>Assets</b>                                 |                                |               |            |
| 200.00                                        | Cash                           |               | 49,451.60  |
| 200.02                                        | Community Tax Account          | 1,517,018.53  |            |
| 200.90                                        | MBIA - General Class           | 623,822.85    |            |
| 200.PR                                        | Payroll Cash                   | 18,960.38     |            |
| 200.TA                                        | Agency Cash                    | 33,222.72     |            |
| 210.00                                        | Petty Cash                     | 350.00        |            |
| 223.00                                        | Community -Bond & Coupon       | 35,009.00     |            |
| 230.01                                        | MBIA - Unemployment Reserve    | 55,807.88     |            |
| 230.02                                        | MBIA - Retirement Contrib Rese | 115,248.68    |            |
| 230.03                                        | MBIA - Compensated Absence Res | 18,044.89     |            |
| 230.04                                        | MBIA - Workers Comp            | 88,407.66     |            |
| 230.05                                        | MBIA - Gym Replacement         | 43,581.08     |            |
| 250.00                                        | Taxes Receivable, Current      | 2,366,953.84  |            |
| 380.00                                        | Accounts Receivable            | 11,078.74     |            |
| 391.01                                        | Due From Cafeteria Funds       | 504,909.66    |            |
| 391.02                                        | Due From Federal Funds         | 559,994.55    |            |
| 391.03                                        | Due From Capital Funds         | 240,000.00    |            |
| 391.07                                        | Due From Expendable Trust      | 8,875.00      |            |
| 440.00                                        | Due From Other Governments     | 312,196.15    |            |
| 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. | 11,334,928.00 |            |
| 511.00                                        | Appropriated Reserves          | 110,000.00    |            |
| 521.00                                        | Encumbrances                   | 6,940,644.24  |            |
| 522.00                                        | Expenditures                   | 1,250,876.48  |            |
| 599.00                                        | Appropriated Fund Balance      | 52,596.98     |            |
| <b>Liabilities, Reserves and Fund Balance</b> |                                |               |            |
| 600.00                                        | Accounts Payable               |               | 98,129.55  |
| 601.00                                        | Accrued Liabilities            | 264.90        |            |
| 630.01                                        | Due To Cafeteria Fund          |               | 38,953.27  |
| 630.02                                        | Due To Federal Fund            |               | 102,517.43 |
| 630.03                                        | Due To Capital Fund            |               | 731,939.02 |
| 630.05                                        | Due To Debt Service Fund       |               | 1,103.86   |
| 631.00                                        | Due To Other Governments       |               | 85,000.00  |
| 632.00                                        | Due to State Teachers'Ret.Sys  |               | 343,823.48 |
| 637.00                                        | Due to Employees' Ret. System  |               | 88,235.12  |
| 718.00                                        | State Retirement               |               | 1,362.53   |
| 718.01                                        | State Retirement in Arrears    | 21.14         |            |
| 720.03                                        | Dental - Pre-tax               | 5,050.06      |            |
| 720.04                                        | Vision - Pre-tax               | 212.56        |            |
| 720.05                                        | Life Ins. After tax            |               | 386.93     |
| 720.06                                        | LTD After Tax                  |               | 59.24      |
| 720.09                                        | AFLAC                          |               | 2,046.28   |
| 720.21                                        | Medical Flex Account           |               | 4,110.50   |
| 721.00                                        | NYS Income Tax                 |               | 47.86      |
| 722.00                                        | Federal Income Tax             |               | 68.21      |
| 726.00                                        | Social Security Tax            |               | 211.16     |
| 727.00                                        | TRS Loan                       |               | 1,277.00   |
| 739.00                                        | NYSUT                          |               | 105.04     |

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Cycle 03

Post Dates From 07/01/2026 To 09/30/2026

| 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  |                      | 87,873.44            |
| 815.00                                | Unemployment Insurance Reserve |                      | 55,470.67            |
| 821.00                                | Reserve for Encumbrances       |                      | 6,941,836.84         |
| 821.01                                | Reserve for Encumbrances       | 1,193.00             |                      |
| 827.00                                | Retirement Contrib Reserve     |                      | 114,152.85           |
| 867.00                                | Rsrv Empl Benefits/Accr Liab   |                      | 157,089.82           |
| 882.00                                | Reserve for Repairs            |                      | 43,317.70            |
| 912.00                                | Unrestricted Fund Balance      |                      | 0.40                 |
| 914.00                                | Assigned Appropriated Fund Bal |                      | 50,000.00            |
| 917.00                                | Unassigned Fund Balance        |                      | 327,337.65           |
| <b>Budgetary and Revenue Accounts</b> |                                |                      |                      |
| 960.00                                | Total Appropriations-Mod.Budg. |                      | 11,497,524.98        |
| 980.00                                | Revenues                       |                      | 5,390,827.44         |
| <b>Grand Totals</b>                   |                                | <b>26,255,626.87</b> | <b>26,255,626.87</b> |

## Budgetary Transfer Report

Fiscal Year: 2027

Current Appropriation - Effective From: 09/01/2026 To: 09/30/2026

| Effective Date                | Trans ID | Transaction Description | Budget Account                         | Description               | Amount Transferred From | Amount Transferred To |
|-------------------------------|----------|-------------------------|----------------------------------------|---------------------------|-------------------------|-----------------------|
| <b>Fund: A - GENERAL FUND</b> |          |                         |                                        |                           |                         |                       |
| 09/01/2026                    | 000721   |                         | A1240-404-00-00 R                      | CSA - TRAVEL              | -500.00                 |                       |
|                               |          |                         | A1240-417-00-00 R                      | CSA MEMBERSHIP FEES       |                         | 500.00                |
| 09/02/2026                    | 000723   |                         | A1330-450-00-00 R                      | TAX COLLECTOR - SUPPLIES  | -100.00                 |                       |
|                               |          |                         | A1330-423-00-00 R                      | TAX COLLECTOR - CONTRACTU |                         | 100.00                |
| 09/14/2026                    | 000780   |                         | A9060-800-10-00 R                      | HEALTH INS - ACTIVES      | -18,978.52              |                       |
|                               |          |                         | A9060-800-00-00 R                      | HEALTH INS - RETIREES     |                         | 18,978.52             |
| 09/18/2026                    | 000871   |                         | A2110-450-59-00 R                      | TEACHING SUPPLIES - HS    | -6,626.34               |                       |
|                               |          |                         | A2110-480-00-00 R                      | TEACHER TEXTBOOKS         | -3,144.84               |                       |
|                               |          |                         | A2630-201-00-00 R                      | COMPUTER HARDWARE         |                         | 9,771.18              |
| 09/23/2026                    | 000960   |                         | A5530-200-00-00 R                      | Equipment                 | -100.00                 |                       |
|                               |          |                         | A5510-200-00-00 R                      | TRANSPORTATION - EQUIPMEN |                         | 100.00                |
| 09/30/2026                    | 001062   |                         | A2110-450-58-00 R                      | TEACHING SUPPLIES - ELEM  | -341.19                 |                       |
|                               |          |                         | A2110-480-00-00 R                      | TEACHER TEXTBOOKS         |                         | 341.19                |
|                               |          |                         | <b>Total for Fund A - GENERAL FUND</b> |                           | <b>-29,790.89</b>       | <b>29,790.89</b>      |