

Riverside District #96

Account Level Balance Sheet As of 10/31/2025

Fiscal Year: 2025-2026

		Year To Date
10	Education	
ASSET		
		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$28,182,356.00)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$103,455,859.39)
10.1.0110.000.0000.000.9819.0000	Cash-AP-PR	(\$49,725,457.25)
10.1.0110.000.0000.000.9820.0000	Cash Depository	\$1,662,357.36
10.1.0111.000.0000.000.0000.0000	Cash In Bank (Imprest Fund)	\$6,528.87
10.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments	\$186,804,400.79
ASSET		\$7,109,614.38
LIABILITY		
		YTD
10.2.0431.000.0000.000.0000.0000	Accounts Payable	\$5,600.00
10.2.0432.000.0000.000.0000.0000	Payables - Rolled over POS	\$14,012.02
10.2.0435.000.9999.000.0000.0000	Café 125 Plan	(\$15,510.46)
10.2.0470.000.0000.000.0000.0000	Salaries And Benefits Payable	\$2,023.88
10.2.0481.000.0000.000.9901.0000	State Tax Withholding Payable	\$11.56
10.2.0481.000.0000.000.9904.0000	Medicare Payable - ER	\$3.76
10.2.0481.000.0000.000.9905.0000	Medicare Payable - EE	\$3.76
10.2.0481.000.0000.000.9920.0001	TRS Tier 1 Payable - ER	(\$17,052.80)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$2,795.62)
10.2.0481.000.0000.000.9920.4000	Teachers Retirement System (TRS) payable - ER	(\$968.36)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$65,328.91)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$43,380.27)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$6,967.95)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$3,229.17)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$6,532.81)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$4,338.09)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$31,624.48)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$19,406.22)
10.2.0481.000.0000.000.9928.0000	IMRF Adjustments	\$35.81
10.2.0481.000.0000.000.9975.0000	Child Support/Garnishment Payable	\$319.00
10.2.0481.000.0000.000.9977.0000	IMRF Voluntary Contribution Payable	(\$3,716.39)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$5,795.79)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.76)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.54)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$77.08)
10.2.0481.000.2218.000.9942.0000	Administrator Life ER Payable	(\$82.50)
10.2.0481.000.2219.000.9941.0000	EMP-Employee Life Insurance	(\$63.09)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$37,322.78
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$131,200.51
10.2.0481.000.2224.000.9942.0000	FAM-PPO	(\$15,732.97)
10.2.0481.000.2226.000.9941.0000	PPO Retiree	\$10,299.51
10.2.0481.000.2231.000.9941.0000	EMP-Dental High	\$246.96
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$665.64
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$406.83
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	(\$196.04)
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	(\$10,561.20)
10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)

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Year To Date

10.2.0481.000.2244.000.9941.0000	FAM-HMO	(\$15,651.71)
10.2.0481.000.2244.000.9942.0000	FAM-HMO	(\$7,485.48)
10.2.0481.000.2245.000.9941.0000	E6D-HMO	\$1,825.03
10.2.0481.000.2246.000.9941.0000	HMO Retiree	(\$487.55)
10.2.0481.000.2251.000.9941.0000	EMP-Dental Low	\$1,850.78
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$232.26)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$216.78)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,220.47
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	\$1,125.39
10.2.0481.000.2254.000.9942.0000	FAM-Dental Low	(\$34.36)
10.2.0481.000.2277.000.9941.0000	Superintendent AD&D	(\$1.87)
10.2.0481.000.2277.000.9942.0000	AD&D SUP ER Payable	(\$1.88)
10.2.0481.000.2278.000.9941.0000	Administrator AD&D	(\$11.57)
10.2.0481.000.2278.000.9942.0000	AD&D ADM ER Payable	(\$12.43)
10.2.0481.000.2279.000.9941.0000	Employee AD&D	(\$45.60)
10.2.0481.000.2279.000.9942.0000	AD&D EMP ER Payable	(\$10.12)
10.2.0481.000.3211.000.9945.0000	EOLIF Insurance EE	\$1,235.26
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$594.07
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$45.00
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$55.26
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	\$0.35
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$15.43
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	\$311.21
10.2.0481.000.3280.000.9948.0000	Vision Insurance Payable - ER	(\$137.05)
10.2.0481.000.3282.000.9947.0000	Vision Insurance Payable - SP	(\$69.12)
10.2.0481.000.3290.000.9943.0000	LTD Insurance ER	(\$3,962.84)
10.2.0481.000.9999.000.9901.0000	State Tax Withholding Payable	(\$81.48)
10.2.0481.000.9999.000.9902.0000	FICA payable - ER	\$1.86
10.2.0481.000.9999.000.9904.0000	Medicare Payable - ER	\$0.11
10.2.0481.000.9999.000.9920.0000	Teachers Retirement System (TRS) payable - ER	\$24,310.43
10.2.0481.000.9999.000.9926.0000	IMRF Payable from DCR	\$801.03
10.2.0481.000.9999.000.9944.0000	Health Insurance Payable - ER	(\$32,796.32)
10.2.0481.000.9999.000.9973.0000	Dues Payable	(\$440.24)
10.2.0481.000.9999.000.9976.0000	Annuities Payable	\$2,464.05
10.2.0481.000.9999.000.9999.0000	Other Payroll Deduction Payable	\$110,570.84
10.2.0492.000.0000.000.0420.0000	Pushcoin Activity Acct Liability	\$91.33
10.2.0492.000.0000.000.0421.0000	Pushcoin Wallet Liability	(\$25,383.81)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		\$104,861.49

FUND BALANCE

		YTD
10.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$5,534,271.69
10.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$22,199,723.35)
FUND BALANCE		(\$16,665,451.66)

Total Liability & Fund Balance	(\$16,560,590.17)
Total (Income)/Loss	\$9,450,975.79
Total Liability and Equity	(\$7,109,614.38)

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Account Level Balance Sheet As of 10/31/2025

Fiscal Year: 2025-2026

Year To Date

20		Operations & Maintenance	
ASSET			
			YTD
20.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		(\$353,502.13)
20.1.0110.000.0000.000.9818.0000	RB Cash AP PR		(\$13,915,557.05)
20.1.0110.000.0000.000.9819.0000	Cash-AP-PR		(\$5,410,464.29)
20.1.0110.000.0000.000.9820.0000	Cash Depository		\$57,927.78
20.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments		\$19,689,134.68
	ASSET		\$67,538.99
LIABILITY			
			YTD
20.2.0432.000.0000.000.0000.0000	Payables - Rolled over POs		\$4,752.35
20.2.0481.000.9999.000.9902.0000	FICA payable - ER		\$1.01
20.2.0481.000.9999.000.9999.0000	Other Payroll Deduction Payable		\$1,331.84
	LIABILITY		\$6,085.20
FUND BALANCE			
			YTD
20.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		\$2,124,787.35
20.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$3,403,836.79)
	FUND BALANCE		(\$1,279,049.44)
	Total Liability & Fund Balance		(\$1,272,964.24)
	Total (Income)/Loss		\$1,205,425.25
	Total Liability and Equity		(\$67,538.99)

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Account Level Balance Sheet As of 10/31/2025

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Year To Date

30		Debt Service	
ASSET			
			YTD
30.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		\$1,341,356.00
30.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments		(\$1,341,196.08)
	ASSET		\$159.92
FUND BALANCE			
			YTD
30.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		\$2,055,013.00
30.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$2,055,172.92)
	FUND BALANCE		(\$159.92)
		Total Liability & Fund Balance	(\$159.92)
		Total (Income)/Loss	\$0.00
		Total Liability and Equity	(\$159.92)

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Account Level Balance Sheet As of 10/31/2025

Fiscal Year: 2025-2026

		<u>Year To Date</u>
40	Transportation	
ASSET		
		YTD
40.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$4,699,857.00)
40.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$3,671,682.08)
40.1.0110.000.0000.000.9819.0000	Cash-AP-PR	(\$1,057,239.71)
40.1.0110.000.0000.000.9820.0000	Cash Depository	\$26,565.35
40.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments	\$9,865,859.52
	ASSET	\$463,646.08
FUND BALANCE		
		YTD
40.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$59,298.90
40.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$570,418.91)
	FUND BALANCE	(\$511,120.01)
	Total Liability & Fund Balance	(\$511,120.01)
	Total (Income)/Loss	\$47,473.93
	Total Liability and Equity	(\$463,646.08)

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		<u>Year To Date</u>
50	IMRF	
ASSET		
		YTD
50.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$800,000.00)
50.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$1,181,690.81)
50.1.0110.000.0000.000.9819.0000	Cash-AP-PR	(\$688,715.95)
50.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments	\$3,408,183.58
ASSET		\$737,776.82
LIABILITY		
		YTD
50.2.0481.000.9999.000.9999.0000	Other Payroll Deduction Payable	(\$17,454.45)
LIABILITY		(\$17,454.45)
FUND BALANCE		
		YTD
50.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$933,094.73
50.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$1,730,401.11)
FUND BALANCE		(\$797,306.38)
Total Liability & Fund Balance		(\$814,760.83)
Total (Income)/Loss		\$76,984.01
Total Liability and Equity		(\$737,776.82)

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Year To Date

51		Social Security	
ASSET			
			YTD
51.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$1,300,000.00	
51.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$1,940,738.52)	
51.1.0110.000.0000.000.9819.0000	Cash-AP-PR	(\$905,083.12)	
51.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments	\$1,577,907.23	
	ASSET	\$32,085.59	
FUND BALANCE			
			YTD
51.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$176,412.58)	
	FUND BALANCE	(\$176,412.58)	
		Total Liability & Fund Balance	(\$176,412.58)
		Total (Income)/Loss	\$144,326.99
		Total Liability and Equity	(\$32,085.59)

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Year To Date

60		Capital Projects	
ASSET			
			YTD
60.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		\$36,969,003.00
60.1.0110.000.0000.000.9818.0000	RB Cash AP PR		(\$14,647,506.71)
60.1.0110.000.0000.000.9819.0000	Cash-AP-PR		(\$21,578,849.14)
60.1.0110.000.0000.000.9820.0000	Cash Depository		\$116,221.37
60.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments		\$1,095,453.28
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax		(\$3.00)
	ASSET		\$1,954,318.80
LIABILITY			
			YTD
60.2.0431.000.0000.100.0000.0000	Loudon - Property Taxes from Closing		\$8,042.40
60.2.0431.000.0000.900.0000.0000	Harlem - Property Taxes from Closing		\$3,820.25
60.2.0432.000.0000.000.0000.0000	Payables - Rolled over POs		\$2,286.10
	LIABILITY		\$14,148.75
FUND BALANCE			
			YTD
60.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		\$901,032.09
60.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$864,205.28)
	FUND BALANCE		\$36,826.81
		Total Liability & Fund Balance	\$50,975.56
		Total (Income)/Loss	(\$2,005,294.36)
		Total Liability and Equity	(\$1,954,318.80)

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70		Working Cash	
ASSET			
			YTD
70.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		(\$5,578,146.00)
70.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments		\$6,218,311.31
	ASSET		\$640,165.31
FUND BALANCE			
			YTD
70.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		\$3,953,041.27
70.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$4,575,076.44)
	FUND BALANCE		(\$622,035.17)
		Total Liability & Fund Balance	(\$622,035.17)
		Total (Income)/Loss	(\$18,130.14)
		Total Liability and Equity	(\$640,165.31)

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		<u>Year To Date</u>
80	Tort	
ASSET		
		YTD
80.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$618,867.00)
80.1.0110.000.0000.000.9819.0000	Cash-AP-PR	(\$334,037.08)
80.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments	\$1,352,237.31
	ASSET	\$399,333.23
FUND BALANCE		
		YTD
80.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$509,698.77
80.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$957,239.43)
	FUND BALANCE	(\$447,540.66)
Total Liability & Fund Balance		(\$447,540.66)
Total (Income)/Loss		\$48,207.43
Total Liability and Equity		(\$399,333.23)

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90		Life Safety	
ASSET			
			YTD
90.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass		\$3,502.13
90.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments		(\$3,502.13)
	ASSET		\$0.00
FUND BALANCE			
			YTD
90.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets		(\$3,502.13)
90.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		\$3,502.13
	FUND BALANCE		\$0.00
		Total Liability & Fund Balance	\$0.00
		Total (Income)/Loss	\$0.00
		Total Liability and Equity	\$0.00

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Year To Date

End of Report