

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

		Year To Date
10	Education	
ASSET		
		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$26,906,356.00)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$97,277,544.42)
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	\$1,689,497.90
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	\$185,955,234.34
ASSET		\$13,741,903.44
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	\$13,852.54
10.2.0435.000.9999.000.0000.0000	Café 125 Plan	(\$42,651.00)
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	(\$12,825.66)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$34.04)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$718.20)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$528.36)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$2,147.78)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$39.33)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$71.79)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$52.85)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$15,506.70)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$9,443.23)
10.2.0481.000.0000.000.9928.0000	IMRF Adjustments	\$35.93
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	(\$2,585.98)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$3.29)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.70)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.51)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$76.78)
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	(\$521.33)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	(\$619.68)
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$8,984.49
10.2.0481.000.2224.000.9942.0000	FAM-PPO	(\$15,732.97)
10.2.0481.000.2226.000.9941.0000	PPO Retiree	\$11,279.41
10.2.0481.000.2231.000.9941.0000	EMP-Dental High	(\$435.95)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$360.07
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	(\$41.42)
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	(\$836.26)
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	(\$2,868.90)
10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)
10.2.0481.000.2244.000.9941.0000	FAM-HMO	(\$676.62)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

		Year To Date
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	\$444.60
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$206.40)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$461.49)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$4,602.33
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	(\$1,991.18)
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	(\$94.99)
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	\$550.74
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$415.43
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$28.18
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	(\$21.75)
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	(\$11.07)
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$10.39
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	(\$540.93)
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	(\$2,488.09)
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	(\$25,927.91)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		\$99,391.18
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		(\$16,566,060.48)
Total (Income)/Loss		\$2,824,157.04
Total Liability and Equity		(\$13,741,903.44)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

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		(\$12,927,253.09)
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		\$19,617,769.93
	ASSET		\$984,478.20
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	\$288,486.04
		Total Liability and Equity	(\$984,478.20)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

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)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

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	(\$3,531,095.42)	
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	\$9,735,908.27	
	ASSET		\$474,281.49
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	\$36,838.52
		Total Liability and Equity	(\$474,281.49)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

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		(\$1,100,282.33)
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		\$3,399,224.37
	ASSET		\$810,226.09
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	\$4,534.74
		Total Liability and Equity	(\$810,226.09)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

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	(\$1,808,233.60)	
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	\$1,575,147.02	
	ASSET		\$161,830.30
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	\$14,582.28
		Total Liability and Equity	(\$161,830.30)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

60		Capital Projects	
ASSET			
			YTD
60.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$35,693,003.00	
60.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$13,952,895.19)	
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	\$1,084,774.28	
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax	(\$3.00)	
	ASSET		\$1,362,251.32
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	(\$1,413,226.88)
		Total Liability and Equity	(\$1,362,251.32)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

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		\$6,211,577.17
	ASSET		\$633,431.17
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	(\$11,396.00)
		Total Liability and Equity	(\$633,431.17)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

		<u>Year To Date</u>
80	Tort	
ASSET		
		YTD
80.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$568,949.00)
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	\$1,348,363.74
	ASSET	\$445,377.66
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		\$2,163.00
Total Liability and Equity		(\$445,377.66)

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

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

Riverside District #96

Account Level Balance Sheet As of 07/31/2025

Fiscal Year: 2025-2026

Year To Date

End of Report