MERIDIAN COMMUNITY UNIT DISTRICT 223

May 31, 2026

INVESTMENTS - Education Fund

	Acct. No.	*Int. Rate*		*Amount*	*Maturity Date*
IL Funds - US Bank	1-xxx-xxxx-x21		$	50,306.97	
IL Funds - IL Nat'l Bank	1xxxxxxxxx21		$	1,000.00	
Stillman Bank C.D.	xxxx943	3.90%	$	1,012,299.80	13-Nov-2026
Stillman Bank C.D.	xxxx184	3.70%	$	2,000,000.00	11-Jul-2026
	TOTAL INVESTMENTS:		**$**	**3,063,606.77**	

CASH and INVESTMENTS

	Checking Account						*Investments*		*Cash & Investments*	
Fund	*Beginning Balance*		*Activity*		*New Ending Balance*		*Balance*		*Ending Balance*	
10-Education	$	89,910.53	$	1,169,163.08	$	1,259,073.61	$	3,063,606.77	$	4,322,680.38
12-L.I. Education	$	1,057,941.53			$	1,057,941.53	$	-	$	1,057,941.53
14-Grants	$	(88,362.67)	$	28,390.36	$	(59,972.31)	$	-	$	(59,972.31)
15-Food Service	$	-			$	-	$	-	$	-
20-Operations & Maint.	$	(1,280,910.00)	$	(145,334.86)	$	(1,426,244.86)	$	-	$	(1,426,244.86)
30-Debt Service	$	139,679.30	$	96.31	$	139,775.61	$	-	$	139,775.61
40-Transportation	$	(140,565.61)	$	(106,177.76)	$	(246,743.37)	$	-	$	(246,743.37)
50-IMRF & SS	$	345,040.28	$	(70,339.20)	$	274,701.08	$	-	$	274,701.08
61-Capital Projects	$	15,183.70	$	48.16	$	15,231.86	$	-	$	15,231.86
70-W.C. Fund	$	1,194,692.79	$	240.78	$	1,194,933.57	$	-	$	1,194,933.57
80-Tort	$	202,530.38	$	(53,615.35)	$	148,915.03	$	-	$	148,915.03
90-Fire & Safety	$	288,070.38	$	48.16	$	288,118.54	$	-	$	288,118.54
			$	-						
TOTAL CASH:	**$**	**1,823,210.61**	**$**	**822,519.68**	**$**	**2,645,730.29**	**$**	**3,063,606.77**	**$**	**5,709,337.06**

	Acct. No.	**Int. Rate**		**Amount**
Stillman Bank-Checking	checking	2.69%	$	100,000.00
Bank-Cash Management	savings	2.69%	$	2,545,730.29
TOTAL CASH - SKYWARD MONTHLY TOTALS REPORT:			**$**	**2,645,730.29**

TOTAL CASH & INVESTMENTS **$ 5,709,337.06**

Elizabeth Danekas
Treasurer

Bookkeeper

Meridian School
General Fund Bank Reconciliation
5/31/2026

Checking Name	May-26
Checking account	100,214.86
Savings account	1,861,563.12
Flex account	4,409.74
Total Bank Statements	1,966,187.72
Outstanding Checks	(80,766.28)
Total Bank Statement & Adjustments	1,885,421.44
Monthly Total Report Ending Balances	
10A000 1010 0000 00 000000-Educ.	1,259,073.61
12A000-L.I. Educ.	1,057,941.53
14A000-Grants	(59,972.31)
15A000-Food Service	
20A000-Ops & Maint.	(1,426,244.86)
30A000-Debt Service	139,775.61
40A000-Trans.	(246,743.37)
50A000-IMRF & SS	122,543.48
Add both 50s tog for treas.report bal. - Inactive account - 50A0001011-IMRF	152,157.60
61A000-Capital PJT.	15,231.86
70A000-W.C. Fund	1,194,933.57
80A000-Tort	148,915.03
90A000-Fire & Safety	288,118.54
Total Balance per books (General Ledger)	2,645,730.29
Reconciling Items:	
5/2024 Bank shows deposit for Flex from TASC 363.33 - GL = 0	363.33
1/2025 Bank shows deposit for Flex from TASC 262.50 - GL = 0	262.50
Adjustment needed for Scholastic for Sept 2024 after change in bank withdrawal date	2,816.80
Adjustment needed for Scholastic for Oct 2024 after change in bank withdrawal date	(1,054.06)
9/12/2025 PR - TRS - Bank = 6102.69 - GL = JE 122.52CR	(6,225.21)
9/26/25 - TRS - Bank = 82890.81 - GL = 89517.29	6,626.48
10/24/25 - Flex - Bank = 2941.40 - GL = 2673.29	(268.11)
Summer PRs added back in to cash from auditors JEs	(728,283.69)
JEs per auditors showing 1724.78 taken from cash in 14A-Grants w/no corresponding bank item	1,724.78
11/21/2025 PR - IRS&IDOR - Bank = 96.06 - GL = 0	(96.06)
12/5/2025 PR - rec refund for 3208.15 - expected 3178.15 which equalled cleared cks - should not have been entered as a deposit	(3,208.15)
12/5/2025 PR - IDoR - Bank = 32052.61 - GL = 31964.55	(88.06)
Feb26 Delta - Bank 9392.12 - GL 9422.83	30.71
adjustments needed for scholastic 2025-2026	(23,827.26)
adjustments needed for delta dental 2025-2026	1,635.20
related to payroll voids and reissues Oct-Dec 2025 - not sure what to do	(11,136.04)
discrepancy for May 2026	417.99
Total G/L & Adjustments	1,885,421.44
Difference	**0.00**

Meridian School
Bank Reconciliation - Flexible Spending Reimb. Account
5/31/2026

		May-26
Checking Name		
	Flex account	4,409.74
Total Bank Statements		4,409.74
Total Bank Statement & Adjustments (s/b $3,000)		4,409.74
Monthly Total Report Ending Balances		
	97A000 1010 0000 00 000000	4,565.99
Total Balance per books (General Ledger)		4,565.99
G/L Reconciling Items:		
5/22/2026PR - Bank 2576.08 - GL 2419.83		(156.25)
Total G/L & Adjustments		4,409.74
Difference		-

Meridian School
Payroll Bank Reconciliation
5/31/2026

		May-26
Checking Name		
	Payroll account	12,897.50
	Total Bank Statements	12,897.50
Outstanding Checks		(12,897.70)
Deposit In Transit fr General Checking		
12/12/25 Trx from PR to Main checking - ???		
Total Bank Statement & Adjustments		(0.20)
Monthly Total Report Ending Balances		
	10A000 1010 0007 00 000000-Educ.	
	14A000-Grants	
	15A000-Food Service	
	20A000-Ops & Maint.	
	40A000-Trans.	
	80A000-Tort	
Total Balance per books (General Ledger)		-
Reconciling Items:		
?? - related to one of the cks listed directly above		(0.20)
Total G/L & Adjustments		(0.20)
Difference		**(0.00)**

Meridian School

Revolving Fund Bank Reconciliation

5/31/2026

		May-26
Checking Name		
	Rev Account	14,562.12
Total Bank Statements		14,562.12
Outstanding Checks		(3,768.50)
Total Bank Statement & Adjustments		10,793.62
Monthly Total Report Ending Balances		
	10A000 1050	11,451.04
	11A000 1050	
	14A000 1050	(30.00)
	15A000 1050	(5.00)
	20A000 1050	
	40A000 1050	(215.42)
	41A000 1050	
	60A000 1050	
	80A000 1050	
Total Balance per books (General Ledger)		11,200.62
Reconciling Items:		
ck#34702 - (86.00) - system crash - never cleared the bank		(86.00)
ck#34753 - voided but no original check listed - 10/2/24		(121.00)
Ck#34753 - is coming up as 200.00 to Oregon HS - 12/4/24		(200.00)
2 checks have same ck#		
Total G/L & Adjustments		10,793.62
Difference		-

Meridian School
Bank Reconciliation - EPAY Clearing Account
5/31/2026

Checking Name	May-26
The Illinois Funds Bank - Epay	50,306.97
INB - Account	1,000.00
Total Bank Statements	51,306.97
Deposit in Transit to INB 5/31/2026	11,091.47
Outstanding Charges - Fee for following month	(17.56)
Total Bank Statement & Adjustments	62,380.88
Monthly Total Report Ending Balances	
10A000 1840	61,655.04
Total Balance per books (General Ledger)	61,655.04
Reconciling Items:	
11/30/25 - echeck fee should be 2.32 - entered in GL - .08	(2.24)
JE#25-00072-11/30/25 - does not match up w/anything on the statement	736.00
Dec 25 Client fee - wholesale fee = 419.89 - GL = 411.97	(7.92)
Total G/L & Adjustments	62,380.88
Difference	-

Meridian
Liability Accounts Trial Balance Totals as of May 31, 2026

Account	Sub	Description	Fund 10	Fund 14	Fund 15	Fund 20	Fund 40	Fund 50	Fund 60	Fund 80	Total		
4020		A/P	9,435.40	-	-	497.42	(981.06)	-		-	8,951.76		Disregard a Balance Here
4500		Cobra & 403(b) Deductions	-	-	-						-		
4501		United Way	-	-	-	-	-			-	-		
4502		Cobra Ins. Payable	(3,778.44)								(3,778.44)		See Cobra Worksheet for Details
4510		TRS (IL Teacher)	226,121.42	(224.86)		131.50	-	(5.01)		531.28	226,554.33		
4511		THIS (Teachers' Health)	8,837.50	-		-	-	-		-	8,837.50		
4512		TRS Repayment	-	-							-		
4520		FIT	82,037.81	-	-	-	-	-		-	82,037.81		
4530		SIT	56,065.68	-	-	-	-	-		-	56,065.68		
4540		IMRF	1,670.94	0.01	-	0.44	0.29	3,336.58		211.60	5,219.86		
4541		IMRF-Voluntary Taxed	-	-	-	-	-	-			-		
4550		Annuity (403b)	16,462.93	-	-	-	800.00			-	17,262.93		
4551		TRS	1,107.87								1,107.87		
4560	3	Ins.-American Family	-	-	-	-	-				-		
4560	*5**	*Ins.-IMRF Term Life*	*(60.14)*	*(33.00)*	*(34.33)*	*62.88*	*(348.52)*				*(413.11)*	*	
	10		-			-	-				-		
	*11**	*Ins.-Health Ins.*	*173,547.33*	*(16,917.54)*	-	*6,731.44*	*(13,196.06)*			*(14,009.57)*	*136,155.60*	*	
	*22**	*Ins.-Dental Ins. (District Paid)*	*10,797.39*	*(30.57)*	-	*240.67*	*624.12*			*181.63*	*11,813.24*	*	
	*32**	*Ins.-Life Ins. (District Paid)*	*14,633.95*	*105.13*	*(8.91)*	*1,383.58*	*1,241.28*			*13,618.25*	*30,973.28*	*	
	33	Ins.-Reliance-Vol. Life	-	-	-	-	-			-	-		
	*34**	*Ins.-Voluntary*	41.68			(38.70)				(15.40)	*(12.42)*	*	
	*35**	*Ins.-Voluntary*	*(66.61)*	-		*(27.72)*					*(94.33)*	*	
	*36**	*Ins.-Voluntary*	*343.86*			*(49.80)*					*294.06*	*	
	*37**	*Ins.-Voluntary*	*182.01*			*(63.69)*					*118.32*	*	
	125	Ins.-Section 125 (FLEX)	5,118.29		-	21.48	-			5.07	5,144.84		
	125-49	Flex adjustments	25.26								25.26		
	*440**	*Ins.-Vision Ins.*	*4,299.82*	*(5.71)*	-	*194.14*	*205.28*			*42.70*	*4,736.23*	*	
	2110	Ins.-TRS	-								-		
4570		FICA	1,483.80	-	-	-	2,306.72	2,377.89		-	6,168.41		
4580	0	Medicare	13,107.42	-	-	-	-	13,107.42		-	26,214.84		
4590		Fund Balance	5,318.65	(57.32)	(5,105.67)	5.25	(160.91)			-	(0.00)		Disregard a Balance Here
4591		Union Dues	9,690.72	-	-		-			-	9,690.72		
4592		Direct Deposit to Savings	-	-	-	-	-			-	-		
4593		Child Support	553.86	-	-		-				553.86		
											633,628.10		Ending Balance Liability Total

** These Insurance Deductions include employees that are paid over 9 mo. instead of 12 mo. (like bus drivers) & have their deduction amounts spread over 9 mo. but Mary pays their premiums monthly. The ins. liability balances will never be .00.* ***Payroll keeps spreadsheet of these.***