

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

Fiscal Year: 2025-2026

		Year To Date
10	Education	
ASSET		
		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$29,032,356.00)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$116,874,466.26)
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	\$1,753,408.53
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	\$203,531,719.51
10.1.0141.000.0000.000.0000.0000	Interfund Loans Receivable	\$850,000.00
	ASSET	\$10,509,377.40
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	(\$20,116.61)
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	(\$8,543.97)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$1,435.72)
10.2.0481.000.0000.000.9920.4000	Teachers Retirement System (TRS) payable - ER	(\$825.31)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$33,429.77)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$22,280.29)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$3,535.56)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$1,658.38)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$3,343.01)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$2,228.13)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$31,792.66)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$20,855.83)
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	(\$3,455.11)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$1,632.44)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.76)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.59)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$77.62)
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	(\$345.78)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$55,300.21
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$188,579.58
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	(\$304.92)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$324.79
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$256.02
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	\$548.50
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	(\$44,265.60)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

Fiscal Year: 2025-2026

Year To Date

10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)
10.2.0481.000.2244.000.9941.0000	FAM-HMO	(\$122,403.15)
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	\$1,052.61
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$283.98)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$973.61)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,154.33
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	\$603.37
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	(\$73.18)
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	\$1,025.35
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$582.39
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$18.12
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$29.26
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	(\$3.38)
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$7.11
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	(\$19.23)
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	(\$6,476.78)
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	(\$25,173.61)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		\$105,551.24

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	(\$16,559,900.42)
Total (Income)/Loss	\$6,050,523.02
Total Liability and Equity	(\$10,509,377.40)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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 \$496,497.87
	20.1.0110.000.0000.000.9818.0000	RB Cash AP PR (\$15,425,913.65)
	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 \$21,524,465.01
	ASSET	\$1,242,512.72
	LIABILITY	YTD
	20.2.0411.000.0000.000.0000.0000	Interfund Loans Payable (\$850,000.00)
	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	(\$843,914.80)
	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	(\$2,122,964.24)
	Total (Income)/Loss	\$880,451.52
	Total Liability and Equity	(\$1,242,512.72)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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 03/31/2026

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	(\$4,130,072.85)
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	\$10,050,477.01
	ASSET	\$189,872.80
	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	\$321,247.21
	Total Liability and Equity	(\$189,872.80)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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	(\$1,335,621.79)
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	\$3,726,961.14
	ASSET	\$902,623.40
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	(\$87,862.57)
	Total Liability and Equity	(\$902,623.40)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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 (\$2,194,637.14)
	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 \$1,864,318.79
	ASSET	\$64,598.53
	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	\$111,814.05
	Total Liability and Equity	(\$64,598.53)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

Fiscal Year: 2025-2026

Year To Date

60	Capital Projects	YTD
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	(\$16,063,098.33)
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	\$1,118,054.28
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax	(\$3.00)
	ASSET	\$561,328.18
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		(\$612,303.74)
Total Liability and Equity		(\$561,328.18)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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 \$6,370,563.19
	ASSET	\$792,417.19
	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	(\$170,382.02)
	Total Liability and Equity	(\$792,417.19)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

Fiscal Year: 2025-2026

Year To Date

80		Tort	
	ASSET		YTD
	80.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$741,380.00)
	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	\$1,361,380.59
	ASSET		\$285,963.51
	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	\$161,577.15
		Total Liability and Equity	(\$285,963.51)

Riverside District #96

Account Level Balance Sheet As of 03/31/2026

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 03/31/2026

Fiscal Year: 2025-2026

Year To Date

End of Report