

Riverside District #96

Account Level Balance Sheet As of 12/31/2024

Fiscal Year: 2024-2025

		Year To Date
<b>10</b>	<b>Education</b>	
<b>ASSET</b>		<b>YTD</b>
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$24,890,771.75)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$81,834,446.35)
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	\$1,662,551.86
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	\$169,350,589.80
<b>ASSET</b>		<b>\$14,568,995.18</b>
<b>LIABILITY</b>		<b>YTD</b>
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	\$10,918.07
10.2.0435.000.9999.000.0000.0000	Café 125 Plan	(\$15,704.96)
10.2.0470.000.0000.000.0000.0000	Salaries And Benefits Payable	\$2,023.88
10.2.0481.000.0000.000.9920.0001	TRS Tier 1 Payable - ER	(\$9,422.89)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$1,479.43)
10.2.0481.000.0000.000.9920.4000	Teachers Retirement System (TRS) payable - ER	(\$646.74)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$34,145.71)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$22,954.37)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$3,725.53)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$1,708.49)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$3,414.68)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$2,295.52)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$28,936.33)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$16,048.24)
10.2.0481.000.0000.000.9928.0000	IMRF Adjustments	(\$2.15)
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	(\$4,018.57)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$357.17)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.70)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.56)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$76.08)
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	(\$27.06)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$9,910.81
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$33,503.37
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	(\$59.32)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$565.31
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$327.35
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	(\$1,314.74)
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	\$6,774.18
10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)
10.2.0481.000.2244.000.9941.0000	FAM-HMO	\$44,811.61
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

## Riverside District #96

### Account Level Balance Sheet As of 12/31/2024

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Year To Date

10.2.0481.000.2246.000.9941.0000	HMO Retiree	(\$487.54)
10.2.0481.000.2251.000.9941.0000	EMP-Dental Low	\$1,527.01
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$154.68)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$205.07)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,157.41
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	\$33.59
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	(\$46.06)
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	\$2,146.83
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$620.87
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$78.46
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$179.62
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	\$6.84
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$21.39
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	\$2,169.42
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	\$808.52
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
10.2.0492.000.0000.000.0421.0000	Pushcoin Wallet Liability	(\$27,465.93)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
	<b>LIABILITY</b>	<b>\$138,796.03</b>

**FUND BALANCE**

		YTD
10.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$8,418,120.47
10.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$22,199,723.35)
	<b>FUND BALANCE</b>	<b>(\$13,781,602.88)</b>

<b>Total Liability &amp; Fund Balance</b>	<b>(\$13,642,806.85)</b>
<b>Total (Income)/Loss</b>	<b>(\$926,188.33)</b>
<b>Total Liability and Equity</b>	<b>(\$14,568,995.18)</b>

**Riverside District #96**

**Account Level Balance Sheet As of 12/31/2024**

Fiscal Year: 2024-2025

Year To Date

20	Operations & Maintenance	YTD
<b>ASSET</b>		
		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	(\$10,591,119.49)
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	\$17,845,307.42
	<b>ASSET</b>	\$1,548,149.29
<b>LIABILITY</b>		
		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
	<b>LIABILITY</b>	\$6,085.20
<b>FUND BALANCE</b>		
		YTD
20.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$1,088,113.93
20.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$3,403,836.79)
	<b>FUND BALANCE</b>	(\$2,315,722.86)
	<b>Total Liability &amp; Fund Balance</b>	(\$2,309,637.66)
	<b>Total (Income)/Loss</b>	\$761,488.37
	<b>Total Liability and Equity</b>	(\$1,548,149.29)

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**Account Level Balance Sheet As of 12/31/2024**

Fiscal Year: 2024-2025

Year To Date

<b>30</b>	<b>Debt Service</b>	
<b>ASSET</b>		
		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)
	<b>ASSET</b>	\$159.92
<b>FUND BALANCE</b>		
		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)
	<b>FUND BALANCE</b>	(\$159.92)
	<b>Total Liability &amp; Fund Balance</b>	(\$159.92)
	<b>Total (Income)/Loss</b>	\$0.00
	<b>Total Liability and Equity</b>	(\$159.92)

**Riverside District #96**

**Account Level Balance Sheet As of 12/31/2024**

Fiscal Year: 2024-2025

Year To Date

<b>40</b>	<b>Transportation</b>	
	<b>ASSET</b>	<b>YTD</b>
		YTD
40.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$5,299,857.00)
40.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$2,769,035.36)
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	\$9,351,180.09
	<b>ASSET</b>	<b>\$251,613.37</b>
	<b>FUND BALANCE</b>	<b>YTD</b>
		YTD
40.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$103,309.23
40.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$570,418.91)
	<b>FUND BALANCE</b>	<b>(\$467,109.68)</b>
	<b>Total Liability &amp; Fund Balance</b>	<b>(\$467,109.68)</b>
	<b>Total (Income)/Loss</b>	<b>\$215,496.31</b>
	<b>Total Liability and Equity</b>	<b>(\$251,613.37)</b>

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Year To Date

<b>50</b>		<b>IMRF</b>	
	<b>ASSET</b>		<b>YTD</b>
	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	(\$934,414.23)
	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	\$3,094,441.77
	<b>ASSET</b>		\$671,311.59
	<b>LIABILITY</b>		<b>YTD</b>
	50.2.0481.000.9999.000.9999.0000	Other Payroll Deduction Payable	(\$17,454.45)
	<b>LIABILITY</b>		(\$17,454.45)
	<b>FUND BALANCE</b>		<b>YTD</b>
	50.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$1,160,617.24
	50.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$1,730,401.11)
	<b>FUND BALANCE</b>		(\$569,783.87)
		<b>Total Liability &amp; Fund Balance</b>	(\$587,238.32)
		<b>Total (Income)/Loss</b>	(\$84,073.27)
		<b>Total Liability and Equity</b>	(\$671,311.59)

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<b>51</b>	<b>Social Security</b>	
	<b>ASSET</b>	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 (\$1,505,222.74)
	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 \$1,310,617.43
	<b>ASSET</b>	\$200,311.57
	<b>FUND BALANCE</b>	YTD
	51.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets (\$211,635.91)
	<b>FUND BALANCE</b>	(\$211,635.91)
	<b>Total Liability &amp; Fund Balance</b>	(\$211,635.91)
	<b>Total (Income)/Loss</b>	\$11,324.34
	<b>Total Liability and Equity</b>	(\$200,311.57)

**Riverside District #96**

**Account Level Balance Sheet As of 12/31/2024**

Fiscal Year: 2024-2025

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<b>60</b>	<b>Capital Projects</b>	
<b>ASSET</b>		
		YTD
60.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	\$33,678,003.00
60.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$12,529,597.48)
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	\$1,062,893.28
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax	(\$3.00)
	<b>ASSET</b>	\$748,668.03
<b>LIABILITY</b>		
		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
	<b>LIABILITY</b>	\$14,148.75
<b>FUND BALANCE</b>		
		YTD
60.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$2,083,479.89)
60.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$864,205.28)
	<b>FUND BALANCE</b>	(\$2,947,685.17)
	<b>Total Liability &amp; Fund Balance</b>	(\$2,933,536.42)
	<b>Total (Income)/Loss</b>	\$2,184,868.39
	<b>Total Liability and Equity</b>	(\$748,668.03)



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<b>70</b>	<b>Working Cash</b>	
	<b>ASSET</b>	<b>YTD</b>
	70.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass (\$4,978,146.00)
	70.1.0121.000.0000.000.0000.0000	Agency and Pooled Cash Investments \$6,046,729.20
	<b>ASSET</b>	<b>\$1,068,583.20</b>
	<b>FUND BALANCE</b>	<b>YTD</b>
	70.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets \$3,635,573.98
	70.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR (\$4,575,076.44)
	<b>FUND BALANCE</b>	<b>(\$939,502.46)</b>
	<b>Total Liability &amp; Fund Balance</b>	<b>(\$939,502.46)</b>
	<b>Total (Income)/Loss</b>	<b>(\$129,080.74)</b>
	<b>Total Liability and Equity</b>	<b>(\$1,068,583.20)</b>

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<b>80</b>		<b>Tort</b>	
	<b>ASSET</b>		YTD
	80.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$561,793.00)
	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	\$1,329,304.32
	<b>ASSET</b>		\$433,474.24
	<b>FUND BALANCE</b>		YTD
	80.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	\$369,044.38
	80.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR	(\$957,239.43)
	<b>FUND BALANCE</b>		(\$588,195.05)
		<b>Total Liability &amp; Fund Balance</b>	(\$588,195.05)
		<b>Total (Income)/Loss</b>	\$154,720.81
		<b>Total Liability and Equity</b>	(\$433,474.24)

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<b>90</b>	<b>Life Safety</b>	
<b>ASSET</b>		
		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)
	<b>ASSET</b>	\$0.00
<b>FUND BALANCE</b>		
		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
	<b>FUND BALANCE</b>	\$0.00
	<b>Total Liability &amp; Fund Balance</b>	\$0.00
	<b>Total (Income)/Loss</b>	\$0.00
	<b>Total Liability and Equity</b>	\$0.00

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**Account Level Balance Sheet As of 12/31/2024**

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Year To Date

End of Report