

Riverside District #96

Account Level Balance Sheet As of 05/31/2025

Fiscal Year: 2024-2025

		Year To Date
10	Education	
ASSET		
		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$24,891,356.00)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$92,393,516.54)
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	\$1,672,529.76
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	\$185,235,937.41
ASSET		\$19,904,666.25
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	\$10,918.07
10.2.0435.000.9999.000.0000.0000	Café 125 Plan	(\$25,682.86)
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	(\$18,679.78)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$2,817.50)
10.2.0481.000.0000.000.9920.4000	Teachers Retirement System (TRS) payable - ER	(\$1,323.96)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$65,717.60)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$43,715.97)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$7,259.26)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$3,253.76)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$6,571.98)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$4,371.72)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$28,025.51)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$15,793.88)
10.2.0481.000.0000.000.9928.0000	IMRF Adjustments	(\$1.51)
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	(\$4,116.42)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$663.51)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.70)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.61)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$76.58)
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	(\$294.31)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$4,356.34
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	(\$4,794.95)
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	(\$415.06)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	(\$104.69)
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$179.15
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	(\$1,315.19)
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	\$2,513.88
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	\$35,213.07
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	(\$487.54)
10.2.0481.000.2251.000.9941.0000	EMP-Dental Low	\$896.00
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$180.54)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$679.35)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,083.77
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	(\$646.83)
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	(\$71.74)
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	\$1,922.59
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$620.27
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$73.66
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$160.62
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	\$2.82
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$20.38
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	\$1,817.10
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	\$855.07
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	(\$27,028.49)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		(\$5,414.71)

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)
FUND BALANCE		(\$13,781,602.88)

Total Liability & Fund Balance	(\$13,787,017.59)
Total (Income)/Loss	(\$6,117,648.66)
Total Liability and Equity	(\$19,904,666.25)

Riverside District #96

Account Level Balance Sheet As of 05/31/2025

Fiscal Year: 2024-2025

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		(\$12,057,174.42)
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		\$19,543,409.80
ASSET			\$1,780,196.74
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		\$1,088,113.93
20.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$3,403,836.79)
FUND BALANCE			(\$2,315,722.86)
Total Liability & Fund Balance			(\$2,309,637.66)
Total (Income)/Loss			\$529,440.92
Total Liability and Equity			(\$1,780,196.74)

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Account Level Balance Sheet As of 05/31/2025

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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 05/31/2025

Fiscal Year: 2024-2025

		<u>Year To Date</u>
40	Transportation	
ASSET		
		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	(\$3,342,990.74)
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	\$9,609,095.93
ASSET		(\$64,426.17)
FUND BALANCE		
		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)
FUND BALANCE		(\$467,109.68)
Total Liability & Fund Balance		(\$467,109.68)
Total (Income)/Loss		\$531,535.85
Total Liability and Equity		\$64,426.17

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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		(\$1,061,736.14)
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		\$3,388,291.03
	ASSET		\$837,838.94
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		\$1,160,617.24
50.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$1,730,401.11)
	FUND BALANCE		(\$569,783.87)
		Total Liability & Fund Balance	(\$587,238.32)
		Total (Income)/Loss	(\$250,600.62)
		Total Liability and Equity	(\$837,838.94)

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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	(\$1,725,927.63)	
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	\$1,570,972.28	
	ASSET		\$239,961.53
FUND BALANCE			
			YTD
51.3.0700.000.0000.000.0000.0000	Fund Balances And Fund Net Assets	(\$211,635.91)	
	FUND BALANCE		(\$211,635.91)
		Total Liability & Fund Balance	(\$211,635.91)
		Total (Income)/Loss	(\$28,325.62)
		Total Liability and Equity	(\$239,961.53)

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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		\$33,678,003.00
60.1.0110.000.0000.000.9818.0000	RB Cash AP PR		(\$12,719,946.69)
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		\$1,080,225.28
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax		(\$3.00)
	ASSET		\$575,650.82
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		(\$2,083,479.89)
60.3.0730.000.0000.000.0000.0000	Fund Balances And Fund Net Assets DCR		(\$864,205.28)
	FUND BALANCE		(\$2,947,685.17)
		Total Liability & Fund Balance	(\$2,933,536.42)
		Total (Income)/Loss	\$2,357,885.60
		Total Liability and Equity	(\$575,650.82)

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70		Working Cash	
ASSET			
			YTD
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		\$6,199,339.38
	ASSET		\$1,221,193.38
FUND BALANCE			
			YTD
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)
	FUND BALANCE		(\$939,502.46)
		Total Liability & Fund Balance	(\$939,502.46)
		Total (Income)/Loss	(\$281,690.92)
		Total Liability and Equity	(\$1,221,193.38)

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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	(\$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	\$1,343,352.65
ASSET		\$447,522.57
FUND BALANCE		
		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)
FUND BALANCE		(\$588,195.05)
Total Liability & Fund Balance		(\$588,195.05)
Total (Income)/Loss		\$140,672.48
Total Liability and Equity		(\$447,522.57)

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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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End of Report