

Riverside District #96

Account Level Balance Sheet As of 04/30/2025

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	(\$90,139,006.37)
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	\$1,655,878.90
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	\$185,001,491.55
ASSET		\$21,908,079.70
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	(\$9,032.00)
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	(\$18,385.39)
10.2.0481.000.0000.000.9920.0002	Teachers Retirement System (TRS) payable - ER	(\$2,559.91)
10.2.0481.000.0000.000.9920.4000	Teachers Retirement System (TRS) payable - ER	(\$977.08)
10.2.0481.000.0000.000.9921.0001	Teachers Retirement System (TRS) payable - EE	(\$60,893.57)
10.2.0481.000.0000.000.9921.0002	TRS Tier 2 Payable - EE	(\$39,719.57)
10.2.0481.000.0000.000.9923.0001	THIS Tier 1 Payable-ER	(\$6,902.87)
10.2.0481.000.0000.000.9923.0002	Undesignated	(\$2,956.50)
10.2.0481.000.0000.000.9924.0001	THIS Tier 1 Payable-EE	(\$6,089.57)
10.2.0481.000.0000.000.9924.0002	Undesignated	(\$3,972.11)
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$28,138.99)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$15,863.99)
10.2.0481.000.0000.000.9928.0000	IMRF Adjustments	(\$1.62)
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	(\$4,197.73)
10.2.0481.000.0000.000.9979.0000	TRS SSP	(\$604.19)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.70)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.60)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$76.48)
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	(\$246.80)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$4,726.98
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$5,417.41
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	(\$330.36)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$29.31
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$208.79
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	(\$1,266.11)
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	\$3,365.94
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	\$37,132.78
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	\$1,022.20
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$180.54)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$584.49)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,043.53
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	(\$488.23)
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	(\$67.25)
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	\$1,972.19
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$620.39
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$74.62
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$165.58
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	\$3.52
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$20.51
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	\$1,896.20
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	\$855.20
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	(\$27,068.78)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		\$36,424.55

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	(\$13,745,178.33)
Total (Income)/Loss	(\$8,162,901.37)
Total Liability and Equity	(\$21,908,079.70)

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Account Level Balance Sheet As of 04/30/2025

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		(\$11,847,642.36)
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		\$19,477,702.57
	ASSET		\$1,924,021.57
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		\$385,616.09
	Total Liability and Equity		(\$1,924,021.57)

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Account Level Balance Sheet As of 04/30/2025

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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 04/30/2025

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	(\$3,235,633.13)
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	\$9,609,092.39
ASSET		\$42,927.90
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		\$424,181.78
Total Liability and Equity		(\$42,927.90)

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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	(\$1,036,185.19)
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	\$3,387,704.85
ASSET		\$862,803.71
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		(\$275,565.39)
Total Liability and Equity		(\$862,803.71)

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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	(\$1,680,196.88)	
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	\$1,570,466.34	
	ASSET		\$285,186.34
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	(\$73,550.43)
		Total Liability and Equity	(\$285,186.34)

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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		(\$12,597,155.64)
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		\$698,441.87
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	\$2,235,094.55
		Total Liability and Equity	(\$698,441.87)

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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		\$6,199,220.49
	ASSET		\$1,221,074.49
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	(\$281,572.03)
		Total Liability and Equity	(\$1,221,074.49)

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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		\$1,343,349.11
	ASSET		\$447,519.03
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			\$140,676.02
Total Liability and Equity			(\$447,519.03)

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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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Year To Date

End of Report