

Riverside District #96

Account Level Balance Sheet As of 04/30/2026

Fiscal Year: 2025-2026

Year To Date

10	Education	YTD
ASSET		
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	(\$119,207,828.81)
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	\$1,752,573.88
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	\$214,614,129.53
10.1.0141.000.0000.000.0000.0000	Interfund Loans Receivable	\$850,000.00
ASSET		\$19,257,590.22

		YTD
LIABILITY		
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	(\$19,281.96)
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
10.2.0481.000.0000.000.9926.0000	IMRF Payable - ER	(\$30,897.54)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$20,298.71)
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	(\$3,067.16)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.76)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.60)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$63.48)
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	(\$391.02)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$59,568.24
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$201,834.64
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	(\$408.41)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$358.62
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$225.87
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	\$498.48
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	(\$52,608.87)
10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)
10.2.0481.000.2244.000.9941.0000	FAM-HMO	(\$142,904.21)
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	\$923.69
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$283.98)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$1,124.97)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,197.78

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10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)
10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	\$556.13
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	(\$10.07)
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	(\$77.42)
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	\$993.64
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$584.76
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$11.16
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$23.56
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	(\$4.58)
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$5.61
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	(\$14.02)
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	(\$6,872.00)
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		\$174,914.96

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)

	(\$16,490,536.70)
Total Liability & Fund Balance	(\$16,490,536.70)
Total (Income)/Loss	(\$2,767,053.52)
Total Liability and Equity	(\$19,257,590.22)

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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 (\$15,610,632.04)
	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 \$22,784,330.57
	ASSET	\$2,317,659.89
	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	(\$194,695.65)
	Total Liability and Equity	(\$2,317,659.89)

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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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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	(\$4,221,738.18)
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	\$10,393,862.52
	ASSET	\$441,592.98
	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	\$69,527.03
	Total Liability and Equity	(\$441,592.98)

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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 (\$1,365,652.26)
	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 \$3,919,386.27
	ASSET	\$1,065,018.06
	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	(\$250,257.23)
	Total Liability and Equity	(\$1,065,018.06)

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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 (\$2,244,264.04)
	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 \$2,050,747.92
	ASSET	\$201,400.76
	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	(\$24,988.18)
	Total Liability and Equity	(\$201,400.76)

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60	Capital Projects	
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	(\$16,225,787.10)
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	\$1,123,217.28
60.1.0151.000.0000.000.0000.0000	Accounts Receivable CookCty PropTax	(\$3.00)
	ASSET	\$403,802.41
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	(\$454,777.97)
	Total Liability and Equity	(\$403,802.41)

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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 \$6,469,279.27
	ASSET	\$891,133.27
	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	(\$269,098.10)
	Total Liability and Equity	(\$891,133.27)

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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	\$1,366,222.84
	ASSET		\$290,805.76
	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	\$156,734.90
		Total Liability and Equity	(\$290,805.76)

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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