

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

Fiscal Year: 2025-2026

		Year To Date
10	Education	
ASSET		
		YTD
10.1.0110.000.0000.000.9000.0000	Cash Offset PR/AP reclass	(\$28,182,356.00)
10.1.0110.000.0000.000.9818.0000	RB Cash AP PR	(\$121,539,039.68)
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	\$1,759,402.49
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	\$214,972,931.03
	ASSET	\$17,292,009.46
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	(\$26,110.57)
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	(\$31,719.64)
10.2.0481.000.0000.000.9927.0000	IMRF Payable - EE	(\$20,810.37)
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	(\$3,237.24)
10.2.0481.000.0000.000.9998.0000	TRS/THIS ADJUSTMENTS	(\$0.76)
10.2.0481.000.2217.000.9941.0000	Superintendent-Life Insurance	(\$12.61)
10.2.0481.000.2217.000.9942.0000	Superintendent-Life Insurance	(\$12.50)
10.2.0481.000.2218.000.9941.0000	Administrator Life Insurance	(\$49.34)
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	(\$441.02)
10.2.0481.000.2219.000.9942.0000	EMP-Employee Life Insurance	(\$66.63)
10.2.0481.000.2221.000.9941.0000	EMP-PPO	\$66,580.01
10.2.0481.000.2221.000.9942.0000	EMP-PPO	(\$1,738.55)
10.2.0481.000.2224.000.9941.0000	FAM-PPO	\$214,188.54
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	(\$511.90)
10.2.0481.000.2231.000.9942.0000	EMP-Dental High	(\$214.48)
10.2.0481.000.2232.000.9941.0000	ESP-Dental High	\$392.45
10.2.0481.000.2232.000.9942.0000	ESP-Dental High	(\$407.43)
10.2.0481.000.2233.000.9941.0000	ECH-Dental High	\$195.72
10.2.0481.000.2233.000.9942.0000	ECH-Dental High	(\$68.70)
10.2.0481.000.2234.000.9941.0000	FAM-Dental High	\$945.74
10.2.0481.000.2234.000.9942.0000	FAM-Dental High	(\$1,484.08)
10.2.0481.000.2241.000.9941.0000	EMP-HMO	(\$58,755.30)
10.2.0481.000.2241.000.9942.0000	EMP-HMO	(\$3,756.10)
10.2.0481.000.2244.000.9941.0000	FAM-HMO	(\$163,405.27)
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	\$794.77
10.2.0481.000.2251.000.9942.0000	EMP-Dental Low	(\$320.62)
10.2.0481.000.2252.000.9941.0000	ESP-Dental Low	(\$1,276.33)
10.2.0481.000.2252.000.9942.0000	ESP-Dental Low	(\$34.36)
10.2.0481.000.2253.000.9941.0000	ECH-Dental Low	\$5,168.64
10.2.0481.000.2253.000.9942.0000	ECH-Dental Low	(\$17.18)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

Fiscal Year: 2025-2026

Year To Date

10.2.0481.000.2254.000.9941.0000	FAM-Dental Low	\$508.89
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	(\$8.57)
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	(\$82.15)
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	\$961.93
10.2.0481.000.3212.000.9945.0000	DEOLI Insurance Spouse	\$587.13
10.2.0481.000.3213.000.9945.0000	DEOLI Insurance Children	\$4.20
10.2.0481.000.3271.000.9949.0000	AD&D Voluntary Emp	\$17.84
10.2.0481.000.3272.000.9949.0000	AD&D Voluntary Spouse	(\$5.78)
10.2.0481.000.3273.000.9949.0000	AD&D Voluntary Child	\$4.11
10.2.0481.000.3280.000.9947.0000	Vision Insurance Payable - EE	(\$16.39)
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	(\$7,309.07)
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	(\$25,043.61)
10.2.0493.000.9999.000.0000.0000	Student Activities	\$100,427.55
LIABILITY		\$158,861.58

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	(\$16,506,590.08)
Total (Income)/Loss	(\$785,419.38)
Total Liability and Equity	(\$17,292,009.46)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

Fiscal Year: 2025-2026

Year To Date

20	Operations & Maintenance	YTD
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	(\$15,793,061.72)
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	\$22,842,873.64
	ASSET	\$1,343,773.28
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	\$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	(\$1,272,964.24)
	Total (Income)/Loss	(\$70,809.04)
	Total Liability and Equity	(\$1,343,773.28)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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 05/31/2026

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	(\$4,323,021.58)
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	\$340,309.58
	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	\$170,810.43
	Total Liability and Equity	(\$340,309.58)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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	(\$1,396,504.90)
	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		\$1,034,165.42
	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	(\$219,404.59)
		Total Liability and Equity	(\$1,034,165.42)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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	(\$2,296,467.38)
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	\$149,197.42
	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	\$27,215.16
	Total Liability and Equity	(\$149,197.42)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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	(\$16,298,494.73)
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	\$331,094.78
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	(\$382,070.34)
	Total Liability and Equity	(\$331,094.78)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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 \$6,469,279.27
	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)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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	\$1,366,222.84
	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)

Riverside District #96

Account Level Balance Sheet As of 05/31/2026

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 05/31/2026

Fiscal Year: 2025-2026

Year To Date

End of Report