



FINANCIAL REPORTS

FOR THE MONTH ENDED FEBRUARY 28, 2026

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
February 28, 2026**

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**Riverside Local Schools
Bank Reconciliation
February 28, 2026**

Bank Balances

Huntington	1,090,000.61
Dragonfly	10,000.00
Change Fund - Latchkey	400.00
Change Fund - Nutrition Services	1,010.00
Change Fund - Athletics	3,000.00
Change Fund - Drama	550.00
Petty Cash	200.00
Star Ohio-RLEEF Funds	262,925.48
Star Ohio	17,208,879.93
Redtree/US Bank	12,573,759.71

Outstanding Items

Payroll Outstanding Checks	(47,247.96)
Operating Outstanding checks	(738,628.71)
Payroll ACH payments Outstanding	(30,395.54)
SERS - Outstanding Payment	
Payroll - Returned ACH Payment (paycheck)	246.27
Payroll - Adjustment	(191.62)
Payroll - City Tax	(138.10)

Total Bank Balance

30,335,560.65

Book Balances

Cash Summary Report

30,335,560.65

Total Book Balance

30,335,560.65

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
February 28, 2026**

Fund	Fund Description	FY Beginning Fund Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Cash Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	20,055,601.51	9,496,385.23	37,532,671.51	4,676,764.60	37,224,571.60	20,363,701.42	4,240,490.48	16,123,210.94
002	Bond Retirement	2,158,509.60	400,000.00	1,352,383.91	-	1,307,357.46	2,203,536.05	637,293.11	1,566,242.94
003	Permanent Improvement	867,377.47	2,197.50	28,154.60	-	677,031.38	218,500.69	-	218,500.69
006	Food Service Fund	879,296.92	162,663.74	1,444,922.95	216,886.33	1,883,436.51	440,783.36	510,013.07	(69,229.71)
007	Special Trust	56,321.76	187.83	10,140.00	-	-	66,461.76	-	66,461.76
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	332,963.32	7,760.30	84,332.05	3,607.32	62,082.43	355,212.94	46,470.97	308,741.97
020	Latchkey	311,686.27	40,466.25	240,362.89	31,879.38	329,310.68	222,738.48	22,847.58	199,890.90
022	Unclaimed Funds	6,421.98	-	6,642.00	-	319.57	12,744.41	-	12,744.41
024	Employee Benefits Self-Insurance	-	1,036,785.56	2,070,057.35	487,105.63	716,006.39	1,354,050.96	2,602,514.51	(1,248,463.55)
030	Joint Financing District	1,674,039.40	-	1,531,621.07	314,268.95	2,547,860.43	657,800.04	-	657,800.04
033	Permanent Improvement Levy	7,503,413.41	569,900.00	2,014,070.69	378,279.05	5,284,338.30	4,233,145.80	3,238,037.57	995,108.23
035	Termination Benefit Fund	863,635.63	-	12,361.54	9,849.89	511,937.59	364,059.58	-	364,059.58
200	Student Managed Activity	92,046.05	12,105.25	117,726.30	19,643.99	107,883.64	101,888.71	76,491.69	25,397.02
300	District Managed Activity	193,189.06	31,385.35	266,816.62	53,954.75	335,139.20	124,866.48	128,509.41	(3,642.93)
State Funds:									
451	Network Subsidy	-	-	6,000.00	-	-	6,000.00	-	6,000.00
499	Miscellaneous State Grant Fund	1,952,939.52	1,913,364.55	1,933,418.76	221,987.13	4,071,862.31	(185,504.03)	56,965.79	(242,469.82)
Federal Funds:									
516	IDEA Part B Special Education	24,965.97	390,430.47	540,211.58	83,141.32	676,737.60	(111,560.05)	-	(111,560.05)
551	Title III - Limited English Proficiency	-	537.00	847.00	-	847.00	-	459.80	(459.80)
572	Title I - Targeted Assistance	12,468.08	152,151.80	230,612.61	31,754.57	284,168.86	(41,088.17)	-	(41,088.17)
584	Title IV-A - Student Support and Academic Enrichment	18.99	23,567.30	32,242.31	1,364.39	34,572.69	(2,311.39)	11,623.62	(13,935.01)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,433.84	-	33,478.10	7,442.51	94,314.41	(50,402.47)	6,167.91	(56,570.38)
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-	-	-
Total All Funds		36,996,264.86	14,239,888.13	49,489,073.84	6,537,929.81	56,149,778.05	30,335,560.65	11,577,885.51	18,757,675.14

**Riverside Local Schools
Appropriation Summary
All Funds
February 28, 2026**

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	56,912,025.00	760,342.69	57,672,367.69	37,224,571.60	4,240,490.48	16,207,305.61
002	Bond Retirement	1,975,000.00	-	1,975,000.00	1,307,357.46	637,293.11	30,349.43
003	Permanent Improvement	7,500.00	677,031.38	684,531.38	677,031.38	-	7,500.00
006	Food Service Fund	2,442,443.20	96,753.72	2,539,196.92	1,883,436.51	510,013.07	145,747.34
007	Special Trust	56,316.00	-	56,316.00	-	-	56,316.00
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	430,307.00	8,308.58	438,615.58	62,082.43	46,470.97	330,062.18
020	Latchkey	480,000.00	36,768.31	516,768.31	329,310.68	22,847.58	164,610.05
022	Unclaimed Funds	6,421.98	-	6,421.98	319.57	-	6,102.41
024	Employee Benefits Self-Insurance Fund	5,000,000.00	-	5,000,000.00	716,006.39	2,602,514.51	1,681,479.10
030	Joint Financing District	3,975,000.00	-	3,975,000.00	2,547,860.43	-	1,427,139.57
033	Permanent Improvement Levy	2,778,146.23	7,394,917.18	10,173,063.41	5,284,338.30	3,238,037.57	1,650,687.54
035	Termination Benefit Fund	700,000.00	-	700,000.00	511,937.59	-	188,062.41
200	Student Managed Activity	235,936.00	7,739.61	243,675.61	107,883.64	76,491.69	59,300.28
300	District Managed Activity	630,593.00	19,837.44	650,430.44	335,139.20	128,509.41	186,781.83
State Funds:							
451	Network Subsidy	11,946.84	-	11,946.84	-	-	11,946.84
499	Miscellaneous State Grant Fund	491,428.89	1,932,510.63	2,423,939.52	4,071,862.31	56,965.79	(1,704,888.58)
Federal Funds:							
516	IDEA Part B Special Education	1,218,307.63	-	1,218,307.63	676,737.60	-	541,570.03
551	Title III - Limited English Proficiency	29,125.65	-	29,125.65	847.00	459.80	27,818.85
572	Title I - Targeted Assistance	690,477.81	1,000.00	691,477.81	284,168.86	-	407,308.95
584	Title IV-A - Student Support and Academic Enrichment	68,644.46	-	68,644.46	34,572.69	11,623.62	22,448.15
587	ECSE - Early Childhood Special Education	36,191.02	-	36,191.02	-	-	36,191.02
590	Title II-A Improving Teacher Quality	182,378.00	3,775.21	186,153.21	94,314.41	6,167.91	85,670.89
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-
Total All Funds		78,359,124.79	10,938,984.75	89,298,109.54	56,149,778.05	11,577,885.51	21,570,445.98

Riverside Local Schools
FY 2025 to FY 2026 Variance Report
February 28, 2026

	February 2025 Actual	February 2026 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	8,350,000	8,350,000	14,188,887	24,327,259	10,138,372
1.020 Tangible Personal Property Tax	-	-	-	1,462,158	1,512,088	49,930
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	668,598	661,767	(6,831)	5,355,724	5,624,560	268,836
1.040 Restricted Grants-in-Aid	43,340	41,904	(1,436)	520,059	294,888	(225,171)
1.050 State Share of Local Property Taxes	-	-	-	1,970,808	2,136,731	165,924
1.060 All Other Operating Revenue	177,319	117,333	(59,986)	1,939,202	1,349,327	(589,875)
1.070 Total Revenue	889,258	9,171,004	8,281,746	25,436,838	35,244,853	9,808,015
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	325,000	325,000	224,055	2,277,811	2,053,756
2.060 All Other Financing Sources	-	381	381	57,262	10,008	(47,254)
2.070 Total Other Financing Sources	-	325,381	325,381	281,317	2,287,819	2,006,501
2.080 Total Revenues and Other Financing Sources	889,258	9,496,385	8,607,127	25,718,155	37,532,672	11,814,516
EXPENDITURES						
3.010 Personal Services	2,517,917	2,496,638	(21,279)	19,760,296	20,111,450	351,154
3.020 Employees' Retirement/Insurance Benefits	1,156,872	1,233,658	76,786	8,614,801	10,144,395	1,529,593
3.030 Purchased Services	607,191	710,110	102,919	4,495,363	5,044,232	548,869
3.040 Supplies and Materials	130,389	123,138	(7,251)	1,423,501	1,497,869	74,368
3.050 Capital Outlay	5,976	-	(5,976)	49,465	24,477	(24,988)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	65,340	67,745	2,405
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	7,911	6,708	(1,202)
4.300 Other Objects	10,525	46,220	35,696	239,657	260,695	21,039
4.500 Total Expenditures	4,428,869	4,609,765	180,895	34,656,334	37,157,572	2,501,237
OTHER FINANCING USES						
5.010 Operating Transfers-Out	100,000	67,000	(33,000)	350,000	67,000	(283,000)
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	100,000	67,000	(33,000)	350,000	67,000	(283,000)
5.050 Total Expenditure and Other Financing Uses	4,528,869	4,676,765	147,895	35,006,334	37,224,572	2,218,237
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,639,611)	4,819,621	8,459,232	(9,288,179)	308,100	9,596,279
7.010 Beginning Cash Balance	17,839,186	15,544,081	(2,295,105)	23,487,754	20,055,602	(3,432,152)
7.020 Ending Cash Balance	14,199,574	20,363,701	6,164,127	14,199,574	20,363,701	6,164,127
8.010 Outstanding Encumbrances	3,595,215	4,240,490	645,276	3,595,215	4,240,490	645,276
15.010 Unreserved Fund Balance	10,604,360	16,123,211	5,518,851	10,604,360	16,123,211	5,518,851

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
February 28, 2026**

SM-2 Receipt			8/12=	66.67%		
Line #	Code	Revenue Source	FY 26 Estimate	Feb. Actual	FYTD Actual	Percentage of FY 26 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	34,749,290	8,350,000	24,327,259	70.0%
1.020	1122	Public Utility Tangible Tax	3,252,354	-	1,512,088	46.5%
1.035	3110	State Foundation	7,900,000	661,767	5,351,235	67.7%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	291,389	-	273,326	93.8%
			<u>8,191,389</u>	<u>661,767</u>	<u>5,624,560</u>	<u>68.7%</u>
1.040	3211	Poverty Based Assistance	114,844	9,424	75,429	65.7%
1.040	3215	Career Technical Education	2,150	10,556	14,656	681.7%
1.040	3216	Gifted	78,270	6,287	51,343	65.6%
1.040	3217	English Learners	28,231	2,070	17,443	61.8%
1.040	3218	Student Wellness and Success	166,950	13,568	109,691	65.7%
1.040	3219	Other Restricted State Revenue	40,000	-	26,324	65.8%
			<u>430,445</u>	<u>41,904</u>	<u>294,888</u>	<u>68.5%</u>
1.050	3131	10% and 2.5% Rollback	3,697,420	-	1,796,417	48.6%
1.050	3132	Homestead Exemption	545,402	-	340,314	62.4%
			<u>4,242,822</u>	<u>-</u>	<u>2,136,731</u>	<u>50.4%</u>
1.060	1190	Manufactured Homes Tax	57,000	-	18,256	32.0%
1.060	1219	Tuition - Preschool	70,000	11,935	51,698	73.9%
1.060	1221	Tuition - SF 14	290,000	922	140,253	48.4%
1.060	1223	Tuition - Other Districts - Special Education	390,000	881	66,893	17.2%
1.060	1314	Field Trips	48,000	1,629	1,629	3.4%
1.060	1344	Field Trips	-	-	29,124	0.0%
1.060	1410	Interest	950,000	64,283	604,693	63.7%
1.060	1740	Class Fees	211,500	10,970	158,935	75.2%
1.060	1790	Pay to Participate Fees	192,000	8,635	117,435	61.2%
1.060	1810	Rental of Property	3,000	-	2,616	87.2%
1.060	1820	Donations	-	-	18,900	0.0%
1.060	1822	Donations	20,000	(2,900)	(2,900)	-14.5%
1.060	1833	Medicaid School Program	475,000	7,585	46,315	9.8%
1.060	1860	Fines / Damages	25,900	2,116	14,860	57.4%
1.060	1880	Compensation from Property Tax Exempt.	250,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	-	-	69,344	0.0%
1.060	1899	Other Revenue / Shared Services	130,000	11,278	11,278	8.7%
			<u>3,112,400</u>	<u>117,333</u>	<u>1,349,327</u>	<u>43.4%</u>
		Total Revenue	53,978,700	9,171,004	35,244,853	65.3%
Other Financing Sources:						
2.060	1933	Sale of Assets	3,000	-	9,627	320.9%
2.050	5220	Return of Advances	2,277,811	325,000	2,277,811	100.0%
2.060	5300	Refund of Prior Year Expenditures	425,000	381	381	0.1%
		Total Other Financing Sources	2,705,811	325,381	2,287,819	84.6%
		Total Revenue and Other Financing Sources	56,684,511	9,496,385	37,532,672	66.2%

**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	8/12= 66.67%		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Feb. Actual		
111	Regular Certificated Salaries	21,782,014	-	21,782,014	-	21,782,014	1,731,438	13,921,828	63.9%
112	Substitute Teachers	95,000	-	95,000	-	95,000	217	49,339	51.9%
113	Extra Duty/Supplemental Teachers	547,062	-	547,062	-	547,062	11,958	266,104	48.6%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	661	25,621	128.1%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	-	1,170	1.5%
141	Non-Certificated Support Employees	8,233,291	-	8,233,291	-	8,233,291	706,218	5,329,282	64.7%
142	Substitute Non-Certificated	298,961	-	298,961	-	298,961	21,662	244,552	81.8%
143	Extra Duty/Supplemental Non-Certificated	200,000	-	200,000	-	200,000	3,445	78,010	39.0%
144	Overtime - Non-Certificated	280,000	-	280,000	-	280,000	19,334	171,016	61.1%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	35,000	-	35,000	-	35,000	455	9,033	25.8%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	70,000	-	70,000	-	70,000	-	2,120	3.0%
171	Compensation of Board Members	20,000	-	20,000	-	20,000	1,250	13,375	66.9%
3.010	SALARIES & WAGES	31,661,328	-	31,661,328	-	31,661,328	2,496,638	20,111,450	63.5%
210	STRS	3,400,167	-	3,400,167	-	3,400,167	289,918	2,387,356	70.2%
220	SERS	1,650,000	-	1,650,000	-	1,650,000	116,898	1,053,232	63.8%
223	Social Security - BOE and Summer Workers	-	-	-	-	-	23	147	0.0%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,200	66.7%
241	Medical Insurance - Certificated	5,523,831	-	5,523,831	-	5,523,831	469,382	3,961,715	71.7%
242	Life Insurance - Certificated	21,300	-	21,300	-	21,300	1,807	14,281	67.1%
243	Dental Insurance - Certificated	279,200	-	279,200	-	279,200	18,115	165,075	59.1%
244	Vision Insurance - Certificated	17,200	-	17,200	-	17,200	2,885	(2,541)	-14.8%
249	Medicare - Certificated	312,368	-	312,368	-	312,368	24,233	199,130	63.8%
251	Medical Insurance - Non-Certificated	2,646,000	-	2,646,000	-	2,646,000	274,140	2,083,001	78.7%
252	Life Insurance - Non-Certificated	13,600	-	13,600	-	13,600	1,156	9,065	66.7%
253	Dental Insurance - Non-Certificated	131,400	-	131,400	-	131,400	11,072	87,016	66.2%
254	Vision Insurance - Non-Certificated	26,100	-	26,100	-	26,100	1,568	15,942	61.1%
259	Medicare - Non-Certificated	123,300	-	123,300	-	123,300	10,312	79,601	64.6%
261	Workers Compensation - Certificated	93,200	-	93,200	7,383	100,583	8,041	60,417	60.1%
262	Workers Compensation - Non-Certificated	49,260	-	49,260	3,637	52,897	3,960	29,758	56.3%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	FRINGES	14,288,726	-	14,288,726	11,020	14,299,746	1,233,658	10,144,395	70.9%

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**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	8/12= Expendable FY 26	66.67% Feb. Actual	FYTD (2026) Actual	% of Expendable FY 26
410	Contracted Services	1,417,825	-	1,417,825	91,062	1,508,887	90,992	1,104,809	73.2%
411	Instructional Contracted Services	700,500	-	700,500	782	701,282	76,845	395,466	56.4%
412	Consultation/Support Services	13,600	-	13,600	-	13,600	-	12,809	94.2%
413	Health Services	799,400	-	799,400	30,510	829,910	63,838	518,610	62.5%
415	Consultant Services	6,400	-	6,400	6,322	12,722	-	6,322	49.7%
416	EMIS	4,500	-	4,500	-	4,500	-	4,500	100.0%
418	Legal Services	239,050	-	239,050	65,160	304,210	12,984	176,002	57.9%
419	Other Professional Services	18,400	-	18,400	8,442	26,842	9,357	62,008	231.0%
420	Contracted Services - Property	428,200	-	428,200	18,771	446,971	49,480	343,197	76.8%
422	Trash	-	-	-	-	-	-	-	0.0%
423	Repairs	484,900	-	484,900	37,440	522,340	28,690	302,316	57.9%
424	Insurance	168,000	-	168,000	-	168,000	-	189,252	112.7%
425	Rentals	5,000	-	5,000	-	5,000	-	5,441	108.8%
429	Uniforms / Security	46,200	-	46,200	384	46,584	3,378	34,213	73.4%
430	Instructional Mileage / Prof. Def. Expense	34,900	-	34,900	669	35,569	2,128	18,648	52.4%
439	Travel and Meeting Expense	35,800	-	35,800	2,209	38,009	1,525	20,940	55.1%
441	Telephones	39,800	-	39,800	-	39,800	3,491	33,688	84.6%
443	Postage	25,600	-	25,600	98	25,698	162	19,451	75.7%
444	Postage Machine Rental	3,000	-	3,000	-	3,000	483	1,110	37.0%
446	Advertising - Legal	1,700	-	1,700	350	2,050	-	750	36.6%
447	Internet & Wifi Service	43,000	-	43,000	37	43,037	481	56,218	130.6%
449	Communications	4,850	-	4,850	-	4,850	-	-	0.0%
451	Electricity	556,100	-	556,100	-	556,100	15,961	383,496	69.0%
452	Water/Sewage	58,000	-	58,000	-	58,000	13,953	57,053	98.4%
453	Gas Heat	196,350	-	196,350	-	196,350	23,742	119,671	61.0%
459	Stormwater Assessment	23,200	-	23,200	-	23,200	12,263	23,837	102.8%
461	Printing - Communications Department	26,000	-	26,000	6,050	32,050	5,975	20,654	64.4%
471	Tuition Paid - Other Districts	77,000	-	77,000	3,000	80,000	4,063	22,346	27.9%
474	Excess Cost Tuition - Other Districts	191,400	-	191,400	-	191,400	-	22,702	11.9%
475	Special Education Tuition - Other Districts	925,250	-	925,250	355,466	1,280,716	83,377	503,689	39.3%
477	Tuition - Preschool Open Enrollment	1,200	-	1,200	-	1,200	-	(0)	0.0%
476	Tuition - Vocational Education	400	-	400	-	400	-	-	0.0%
479	Other Tuition	336,950	-	336,950	-	336,950	145,543	189,744	56.3%
480	Contracted Student Transportation - Special Ed.	408,700	-	408,700	11,005	419,705	61,400	269,248	64.2%
481	Payment in Lieu of Transportation	121,800	-	121,800	-	121,800	-	126,044	103.5%
3.030	PURCHASED SERVICES	7,442,975	-	7,442,975	637,757	8,080,732	710,110	5,044,232	62.4%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	8/12= 66.67%		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Feb. Actual		
	510 General Supplies	517,450	-	517,450	25,393	542,843	23,785	525,111	96.7%
	512 Office Supplies	40,500	-	40,500	625	41,125	1,116	15,137	36.8%
	514 Health & Hygiene Supplies	17,200	-	17,200	-	17,200	152	11,554	67.2%
	516 Software	83,300	-	83,300	-	83,300	-	168,551	202.3%
	517 Computer Supplies	15,200	-	15,200	4,082	19,282	-	22,510	116.7%
	526 Textbooks - College Credit Plus	66,700	-	66,700	27,250	93,950	230	63,724	67.8%
	546 Electronic Subscriptions	12,200	-	12,200	-	12,200	-	13,203	108.2%
	560 Food Supplies	27,400	-	27,400	7,285	34,685	1,099	14,243	41.1%
	570 Maintenance Supplies	154,000	-	154,000	12,519	166,519	12,834	109,622	65.8%
	572 Janitor Supplies	144,900	-	144,900	16,996	161,896	17,847	83,763	51.7%
	573 Furniture	-	-	-	-	-	-	15,560	0.0%
	581 Transportation Supplies	253,100	-	253,100	12,826	265,926	10,724	129,447	48.7%
	582 Fuel	401,500	-	401,500	-	401,500	49,596	269,071	67.0%
	583 Tires	40,000	-	40,000	-	40,000	5,757	43,167	107.9%
	590 Other Supplies - Plaques	100	-	100	-	100	-	2,530	2530.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,773,550	-	1,773,550	106,978	1,880,528	123,138	1,497,869	79.7%
	640 New Equipment	50,000	-	50,000	4,188	54,188	-	24,477	45.2%
3.050	TOTAL CAPITAL OUTLAY	50,000	-	50,000	4,188	54,188	-	24,477	45.2%
	814 Energy Conservation Loans - HB264	67,745	-	67,745	-	67,745	-	67,745	100.0%
	824 Energy Conservation Loans - Interest	12,170	-	12,170	-	12,170	-	6,708	55.1%
4.010-4.060	TOTAL DEBT SERVICE	79,915	-	79,915	-	79,915	-	74,453	93.2%
	841 Dues & Fees	18,850	-	18,850	400	19,250	10,654	21,122	109.7%
	843 State Audit / Conversion Fees	40,000	-	40,000	-	40,000	31,366	33,766	84.4%
	844 County Board of Education Contribution	26,700	-	26,700	-	26,700	2,153	17,401	65.2%
	845 Property Tax Collection Fees	401,281	-	401,281	-	401,281	-	103,475	25.8%
	846 Election Expenses	-	-	-	-	-	-	-	0.0%
	847 Ads Delinquent Lands	500	-	500	-	500	-	-	0.0%
	848 Bank Charges and Fees	28,400	-	28,400	-	28,400	2,047	15,371	54.1%
	849 Misc. Fees - Auditor's Office	-	-	-	-	-	-	-	0.0%
	850 Liability Insurance	73,700	-	73,700	-	73,700	-	69,560	94.4%
4.300	OTHER EXPENSES	589,431	-	589,431	400	589,831	46,220	260,695	44.2%
	910 Transfer Out	1,026,100	-	1,026,100	-	1,026,100	67,000	67,000	6.5%
	921 Advance Out	-	-	-	-	-	-	-	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	1,026,100	-	1,026,100	-	1,026,100	67,000	67,000	6.5%
5.050	TOTAL EXPENDITURES	56,912,025	-	56,912,025	760,343	57,672,368	4,676,765	37,224,572	64.5%

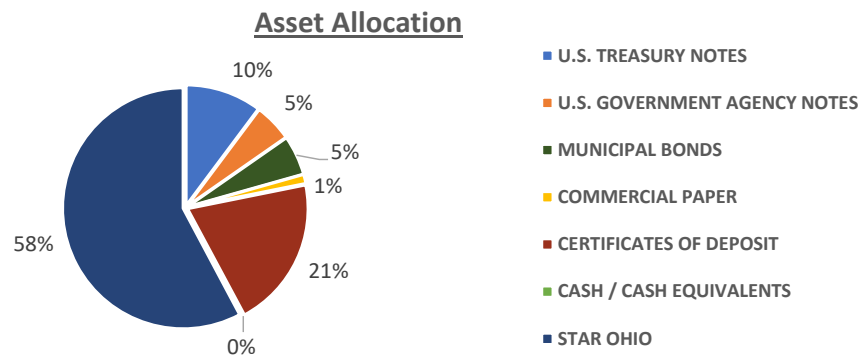
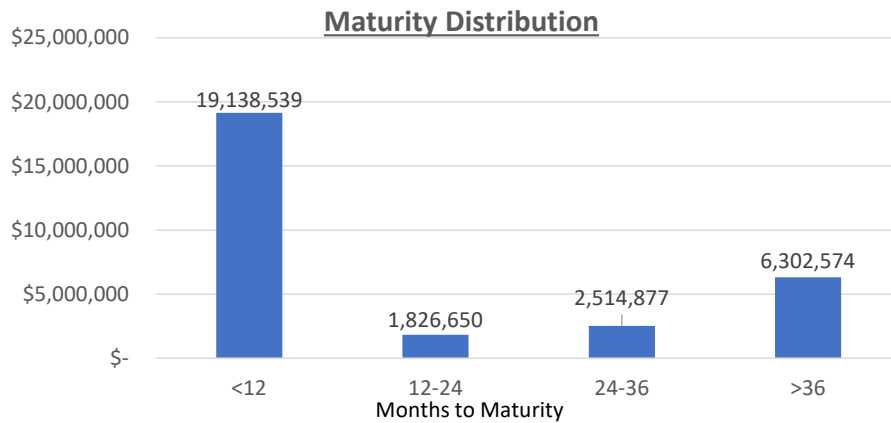


Riverside Local School District
Monthly Investment Report

February 28, 2026



Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 17,208,879.93	3.79%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 6,054,958.00	3.87%	2.27 yrs
Commercial Paper	\$ 360,771.38	3.77%	0.65 yrs
U.S. Government Agency Notes	\$ 1,518,835.75	3.73%	3.04 yrs
U.S. Treasury Notes	\$ 3,042,787.94	3.92%	2.76 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	3.71 yrs
Money Market Fund	\$ 14,553.84	3.56%	0.01 yrs
RedTree Investment Account Total	\$ 12,573,759.71	3.72%	2.61 yrs
Total Investments	\$ 29,782,639.64	3.76%	1.11 yrs



Benchmark Interest Rates	2/28/26	2/28/25
STAR Ohio	3.79%	4.48%
6-Month Treasury	3.60%	4.25%
2-Year Treasury	3.38%	3.99%

This consolidated report is provided for informational purposes and as a courtesy to the client, and may include assets that the firm does not hold on behalf of the customer and which are not included on the firm's books and records. The above named unaffiliated entities provide the source data or hold the assets. Advisory services offered through RedTree Investment Group. RedTree Investment Group is a Registered Investment Adviser with the Securities and Exchange Commission (SEC). Registration as an investment adviser does not imply a certain level of skill or training.