



FINANCIAL REPORTS

FOR THE MONTH ENDED SEPTEMBER 30, 2025

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
September 30, 2025**

<u>Table</u>	<u>Topic</u>	<u>Fund</u>
Table 1	Bank Reconciliation - Current Month	All Funds
Table 2	Fund Balance Report	All Funds
Table 3	Appropriation Summary	All Funds
Table 4	FY2025 to FY2026 Variance Report	General Fund
Table 5	Revenue Report	General Fund
Table 6	Expenditure Report	General Fund
Table 7	Investment Report	All Funds

**Riverside Local Schools
Bank Reconciliation
September 30, 2025**

Bank Balances

Huntington	435,061.83
Dragonfly	10,000.00
Change Fund - Latchkey	400.00
Change Fund - Nutrition Services	1,010.00
Change Fund - Athletics	3,000.00
Petty Cash	200.00
Star Ohio-RLEEF Funds	258,610.52
Star Ohio	28,943,244.24
Redtree/US Bank	12,435,668.33

Outstanding Items

Payroll Outstanding Checks	(20,367.17)
Operating Outstanding checks	(1,270,310.17)
Payroll ACH payments Outstanding	(132,446.45)
Payroll correction-ACH	1,190.58
Payroll American Fidelity Underpayment	24.00
Payroll	246.27
Payroll	1,179.66
Payroll	35.93
Star Ohio Transfer in transit	1,000,000.00

Total Bank Balance	<u><u>41,666,747.57</u></u>
--------------------	-----------------------------

Book Balances

Cash Summary Report	<u><u>41,666,747.57</u></u>
---------------------	-----------------------------

**Riverside Local Schools
Fund Balance Report
All Funds
September 30, 2025**

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	1,116,987.54	22,394,735.23	4,547,463.17	14,332,371.54	28,117,965.20	6,588,378.60	21,529,586.60
002	Bond Retirement	2,158,509.60	7,886.37	913,565.17	1,302,805.61	1,307,357.46	1,764,717.31	637,293.11	1,127,424.20
003	Permanent Improvement	867,377.47	3,093.87	10,793.53	-	674,589.72	203,581.28	2,441.66	201,139.62
006	Food Service Fund	879,296.92	104,315.33	414,396.91	314,625.99	621,706.79	671,987.04	1,108,587.56	(436,600.52)
007	Special Trust	56,321.76	199.34	626.72	-	-	56,948.48	-	56,948.48
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	332,963.32	10,092.22	19,096.63	11,873.13	30,533.78	321,526.17	46,330.61	275,195.56
020	Latchkey	311,686.27	34,023.05	79,175.35	47,825.94	169,298.95	221,562.67	32,687.32	188,875.35
022	Unclaimed Funds	6,421.98	-	562.00	-	-	6,983.98	-	6,983.98
030	Joint Financing District	1,674,039.40	9,048.26	1,369,455.11	308,342.13	988,466.91	2,055,027.60	-	2,055,027.60
033	Permanent Improvement Levy	7,503,413.41	35,750.72	1,345,943.72	519,643.38	765,050.73	8,084,306.40	7,106,155.96	978,150.44
035	Termination Benefit Fund	863,635.63	1,971.00	7,201.48	385,992.27	423,186.81	447,650.30	110,870.48	336,779.82
200	Student Managed Activity	92,046.05	25,950.40	31,628.40	16,842.53	28,283.02	95,391.43	68,199.83	27,191.60
300	District Managed Activity	193,189.06	76,236.45	134,291.52	87,262.61	120,474.52	207,006.06	104,527.52	102,478.54
State Funds:									
451	Network Subsidy	-	-	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	1,952,939.52	2,045.95	2,045.95	28,004.63	2,376,991.41	(422,005.94)	1,509,999.63	(1,932,005.57)
Federal Funds:									
516	IDEA Part B Special Education	24,965.97	149,781.11	149,781.11	81,372.59	266,244.67	(91,497.59)	-	(91,497.59)
551	Title III - Limited English Proficiency	-	-	-	-	-	-	847.00	(847.00)
572	Title I - Targeted Assistance	12,468.08	78,460.81	78,460.81	31,186.98	122,115.87	(31,186.98)	1,477.79	(32,664.77)
584	Title IV-A - Student Support and Academic Enrichment	18.99	8,675.01	8,675.01	11,149.27	12,919.00	(4,225.00)	26,289.98	(30,514.98)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,433.84	-	-	21,094.80	50,360.76	(39,926.92)	4,138.38	(44,065.30)
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-	-	-
Total All Funds		36,996,264.86	1,664,517.43	26,960,434.65	7,715,485.03	22,289,951.94	41,666,747.57	17,348,225.43	24,318,522.14

**Riverside Local Schools
Appropriation Summary
All Funds
September 30, 2025**

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	14,332,371.54	6,588,378.60	36,751,617.55
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	674,589.72	2,441.66	7,500.00
006	Food Service Fund	2,442,443.20	96,753.72	2,539,196.92	621,706.79	1,108,587.56	808,902.57
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	30,533.78	46,330.61	361,751.19
020	Latchkey	480,000.00	36,768.31	516,768.31	169,298.95	32,687.32	314,782.04
022	Unclaimed Funds	6,421.98	-	6,421.98	-	-	6,421.98
030	Joint Financing District	3,975,000.00	-	3,975,000.00	988,466.91	-	2,986,533.09
033	Permanent Improvement Levy	2,778,146.23	7,394,917.18	10,173,063.41	765,050.73	7,106,155.96	2,301,856.72
035	Termination Benefit Fund	700,000.00	-	700,000.00	423,186.81	110,870.48	165,942.71
200	Student Managed Activity	235,936.00	7,739.61	243,675.61	28,283.02	68,199.83	147,192.76
300	District Managed Activity	630,593.00	19,837.44	650,430.44	120,474.52	104,527.52	425,428.40
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	2,376,991.41	1,509,999.63	(1,463,051.52)
Federal Funds:							
516	IDEA Part B Special Education	1,218,307.63	-	1,218,307.63	266,244.67	-	952,062.96
551	Title III - Limited English Proficiency	29,125.65	-	29,125.65	-	847.00	28,278.65
572	Title I - Targeted Assistance	690,477.81	1,000.00	691,477.81	122,115.87	1,477.79	567,884.15
584	Title IV-A - Student Support and Academic Enrichment	68,644.46	-	68,644.46	12,919.00	26,289.98	29,435.48
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	50,360.76	4,138.38	131,654.07
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-
Total All Funds		73,359,124.79	10,938,984.75	84,298,109.54	22,289,951.94	17,348,225.43	44,659,932.17

Riverside Local Schools
FY 2025 to FY 2026 Variance Report
September 30, 2025

	September 2024 Actual	September 2025 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	14,188,887	15,977,259	1,788,372
1.020 Tangible Personal Property Tax	-	-	-	1,462,158	1,512,088	49,930
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	626,114	638,084	11,970	2,011,947	2,049,981	38,035
1.040 Restricted Grants-in-Aid	37,323	32,444	(4,879)	111,455	141,268	29,813
1.050 State Share of Local Property Taxes	-	9,518	9,518	-	9,518	9,518
1.060 All Other Operating Revenue	819,962	436,942	(383,020)	1,206,060	751,811	(454,249)
1.070 Total Revenue	1,483,398	1,116,988	(366,411)	18,980,507	20,441,925	1,461,418
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	-	-	224,055	1,952,811	1,728,756
2.060 All Other Financing Sources	1,422	-	(1,422)	57,262	-	(57,262)
2.070 Total Other Financing Sources	1,422	-	(1,422)	281,317	1,952,811	1,671,493
2.080 Total Revenues and Other Financing Sources	1,484,820	1,116,988	(367,833)	19,261,824	22,394,735	3,132,911
EXPENDITURES						
3.010 Personal Services	2,611,667	2,488,751	(122,916)	7,305,556	7,535,465	229,909
3.020 Employees' Retirement/Insurance Benefits	1,006,105	1,113,997	107,891	3,346,795	4,277,593	930,799
3.030 Purchased Services	637,360	645,292	7,933	1,614,339	1,745,294	130,955
3.040 Supplies and Materials	333,905	283,473	(50,432)	533,877	567,444	33,567
3.050 Capital Outlay	13,456	8,714	(4,742)	13,456	14,076	619
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	5,419	7,236	1,818	154,860	192,500	37,639
4.500 Total Expenditures	4,607,912	4,547,463	(60,449)	12,968,884	14,332,372	1,363,488
OTHER FINANCING USES						
5.010 Operating Transfers-Out	-	-	-	250,000	-	(250,000)
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	-	-	250,000	-	(250,000)
5.050 Total Expenditure and Other Financing Uses	4,607,912	4,547,463	(60,449)	13,218,884	14,332,372	1,113,488
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,123,091)	(3,430,476)	(307,384)	6,042,940	8,062,364	2,019,423
7.010 Beginning Cash Balance	32,653,785	31,548,441	(1,105,345)	23,487,754	20,055,602	(3,432,152)
7.020 Ending Cash Balance	29,530,694	28,117,965	(1,412,729)	29,530,694	28,117,965	(1,412,729)
8.010 Outstanding Encumbrances	5,504,663	6,588,379	1,083,716	5,504,663	6,588,379	1,083,716
15.010 Unreserved Fund Balance	24,026,031	21,529,587	(2,496,445)	24,026,031	21,529,587	(2,496,445)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
September 30, 2025**

SM-2 Line #	Receipt Code	Revenue Source	3/12= FY 26 Estimate	25.00% Sept. Actual	FYTD Actual	Percentage of FY 26 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	34,749,290	-	15,977,259	46.0%
1.020	1122	Public Utility Tangible Tax	3,252,354	-	1,512,088	46.5%
1.035	3110	State Foundation	7,900,000	638,084	1,911,809	24.2%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	291,389	-	138,173	47.4%
			<u>8,191,389</u>	<u>638,084</u>	<u>2,049,981</u>	<u>25.0%</u>
1.040	3211	Poverty Based Assistance	114,844	9,578	28,891	25.2%
1.040	3215	Career Technical Education	2,150	179	536	24.9%
1.040	3216	Gifted	78,270	6,527	19,834	25.3%
1.040	3217	English Learners	28,231	2,347	6,984	24.7%
1.040	3218	Student Wellness and Success	166,950	13,813	41,614	24.9%
1.040	3219	Other Restricted State Revenue	40,000	-	43,409	108.5%
			<u>430,445</u>	<u>32,444</u>	<u>141,268</u>	<u>32.8%</u>
1.050	3131	10% and 2.5% Rollback	3,697,420	7,417	7,417	0.2%
1.050	3132	Homestead Exemption	545,402	2,101	2,101	0.4%
			<u>4,242,822</u>	<u>9,518</u>	<u>9,518</u>	<u>0.2%</u>
1.060	1190	Manufactured Homes Tax	57,000	-	18,256	32.0%
1.060	1219	Tuition - Preschool	70,000	8,375	8,695	12.4%
1.060	1221	Tuition - SF 14	290,000	124,047	131,054	45.2%
1.060	1223	Tuition - Other Districts - Special Education	390,000	43,518	53,452	13.7%
1.060	1344	Field Trips	48,000	13,593	14,895	31.0%
1.060	1410	Interest	950,000	123,803	295,405	31.1%
1.060	1740	Class Fees	211,500	76,326	87,197	41.2%
1.060	1790	Pay to Participate Fees	192,000	39,115	81,560	42.5%
1.060	1810	Rental of Property	3,000	-	2,616	87.2%
1.060	1820	Donations	20,000	-	16,000	80.0%
1.060	1833	Medicaid School Program	475,000	-	14,507	3.1%
1.060	1860	Fines / Damages	25,900	1,726	5,940	22.9%
1.060	1880	Compensation from Property Tax Exempt.	250,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	130,000	6,437	22,234	17.1%
			<u>3,112,400</u>	<u>436,942</u>	<u>751,811</u>	<u>24.2%</u>
		Total Revenue	53,978,700	1,116,988	20,441,925	37.9%
Other Financing Sources:						
2.060	1933	Sale of Assets	3,000	-	-	0.0%
2.050	5220	Return of Advances	2,277,811	-	1,952,811	85.7%
2.060	5300	Refund of Prior Year Expenditures	425,000	-	-	0.0%
		Total Other Financing Sources	2,705,811	-	1,952,811	72.2%
		Total Revenue and Other Financing Sources	56,684,511	1,116,988	22,394,735	39.5%

**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	3/12= 25.00%		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Sept. Actual		
111	Regular Certificated Salaries	21,782,014	-	21,782,014	-	21,782,014	1,745,666	5,204,053	23.9%
112	Substitute Teachers	95,000	-	95,000	-	95,000	1,803	46,316	48.8%
113	Extra Duty/Supplemental Teachers	547,062	-	547,062	-	547,062	18,267	99,270	18.2%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	190	16,235	81.2%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	268	940	1.2%
141	Non-Certificated Support Employees	8,233,291	-	8,233,291	-	8,233,291	664,715	1,972,180	24.0%
142	Substitute Non-Certificated	298,961	-	298,961	-	298,961	18,999	136,260	45.6%
143	Extra Duty/Supplemental Non-Certificated	200,000	-	200,000	-	200,000	-	419	0.2%
144	Overtime - Non-Certificated	280,000	-	280,000	-	280,000	36,336	48,805	17.4%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	35,000	-	35,000	-	35,000	1,082	3,943	11.3%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	70,000	-	70,000	-	70,000	800	1,920	2.7%
171	Compensation of Board Members	20,000	-	20,000	-	20,000	625	5,125	25.6%
3.010	SALARIES & WAGES	31,661,328	-	31,661,328	-	31,661,328	2,488,751	7,535,465	23.8%
210	STRS	3,400,167	-	3,400,167	-	3,400,167	299,601	900,918	26.5%
220	SERS	1,650,000	-	1,650,000	-	1,650,000	116,822	467,667	28.3%
223	Social Security - BOE and Summer Workers	-	-	-	-	-	8	47	0.0%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	450	25.0%
241	Medical Insurance - Certificated	5,523,831	-	5,523,831	-	5,523,831	397,964	1,778,393	32.2%
242	Life Insurance - Certificated	21,300	-	21,300	-	21,300	1,806	5,355	25.1%
243	Dental Insurance - Certificated	279,200	-	279,200	-	279,200	22,016	68,557	24.6%
244	Vision Insurance - Certificated	17,200	-	17,200	-	17,200	(1,390)	(4,250)	-24.7%
249	Medicare - Certificated	312,368	-	312,368	-	312,368	24,636	74,890	24.0%
251	Medical Insurance - Non-Certificated	2,646,000	-	2,646,000	-	2,646,000	217,501	880,634	33.3%
252	Life Insurance - Non-Certificated	13,600	-	13,600	-	13,600	1,124	3,348	24.6%
253	Dental Insurance - Non-Certificated	131,400	-	131,400	-	131,400	10,687	32,582	24.8%
254	Vision Insurance - Non-Certificated	26,100	-	26,100	-	26,100	2,113	6,419	24.6%
259	Medicare - Non-Certificated	123,300	-	123,300	-	123,300	9,940	29,523	23.9%
261	Workers Compensation - Certificated	93,200	-	93,200	6,569	99,769	7,383	22,150	22.2%
262	Workers Compensation - Non-Certificated	49,260	-	49,260	3,235	52,495	3,637	10,910	20.8%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	FRINGES	14,288,726	-	14,288,726	9,804	14,298,530	1,113,997	4,277,593	29.9%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	3/12= 25.00%		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Sept. Actual		
410	Contracted Services	1,417,825	-	1,417,825	48,538	1,466,363	227,361	508,188	34.7%
411	Instructional Contracted Services	700,500	-	700,500	9,534	710,034	21,406	24,406	3.4%
412	Consultation/Support Services	13,600	-	13,600	-	13,600	-	3,900	28.7%
413	Health Services	799,400	-	799,400	2,062	801,462	23,734	66,829	8.3%
415	Consultant Services	6,400	-	6,400	-	6,400	6,322	12,644	197.6%
416	EMIS	4,500	-	4,500	-	4,500	4,500	4,500	100.0%
418	Legal Services	239,050	-	239,050	16,596	255,646	21,174	64,758	25.3%
419	Other Professional Services	18,400	-	18,400	1,061	19,461	25,000	33,436	171.8%
420	Contracted Services - Property	428,200	-	428,200	9,415	437,615	84,525	140,415	32.1%
422	Trash	-	-	-	-	-	-	-	0.0%
423	Repairs	484,900	-	484,900	54,245	539,145	48,658	143,721	26.7%
424	Insurance	168,000	-	168,000	-	168,000	-	189,252	112.7%
425	Rentals	5,000	-	5,000	-	5,000	102	102	2.0%
429	Uniforms / Security	46,200	-	46,200	771	46,971	3,450	11,565	24.6%
430	Instructional Mileage / Prof. Def. Expense	34,900	-	34,900	2,359	37,259	3,445	4,121	11.1%
439	Travel and Meeting Expense	35,800	-	35,800	9,416	45,216	2,656	5,552	12.3%
441	Telephones	39,800	-	39,800	-	39,800	5,428	11,928	30.0%
443	Postage	25,600	-	25,600	1,568	27,168	3,641	5,884	21.7%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	-	-	0.0%
446	Advertising - Legal	1,700	-	1,700	-	1,700	-	700	41.2%
447	Internet & Wifi Service	43,000	-	43,000	176	43,176	6,816	7,779	18.0%
449	Communications	4,850	-	4,850	-	4,850	-	-	0.0%
451	Electricity	556,100	-	556,100	-	556,100	63,899	136,157	24.5%
452	Water/Sewage	58,000	-	58,000	-	58,000	1,756	23,849	41.1%
453	Gas Heat	196,350	-	196,350	-	196,350	2,584	20,300	10.3%
459	Stormwater Assessment	23,200	-	23,200	-	23,200	-	11,574	49.9%
461	Printing - Communications Department	26,000	-	26,000	8,550	34,550	8,629	14,679	42.5%
471	Tuition Paid - Other Districts	77,000	-	77,000	4,360	81,360	2,031	2,031	2.5%
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	168,370	1,093,620	51,419	110,015	10.1%
476	Tuition - Vocational Education	400	-	400	-	400	-	-	0.0%
477	Tuition - Preschool Open Enrollment	1,200	-	1,200	-	1,200	-	-	0.0%
479	Other Tuition	336,950	-	336,950	970	337,920	628	1,757	0.5%
480	Contracted Student Transportation - Special Ed.	408,700	-	408,700	58	408,758	23,267	36,505	8.9%
481	Payment in Lieu of Transportation	121,800	-	121,800	-	121,800	2,862	126,044	103.5%
3.030	PURCHASED SERVICES	7,442,975	-	7,442,975	339,120	7,782,095	645,292	1,745,294	22.4%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	Expendable FY 26	3/12= 25.00% Sept. Actual	FYTD (2026) Actual	% of Expendable FY 26
	510 General Supplies	517,450	-	517,450	34,874	552,324	117,729	211,088	38.2%
	512 Office Supplies	40,500	-	40,500	2,677	43,177	2,448	2,736	6.3%
	514 Health & Hygiene Supplies	17,200	-	17,200	-	17,200	396	396	2.3%
	516 Software	83,300	-	83,300	-	83,300	57,796	119,415	143.4%
	517 Computer Supplies	15,200	-	15,200	-	15,200	5,517	5,517	36.3%
	526 Textbooks - College Credit Plus	66,700	-	66,700	-	66,700	-	32,524	48.8%
	546 Electronic Subscriptions	12,200	-	12,200	-	12,200	13,203	13,203	108.2%
	560 Food Supplies	27,400	-	27,400	3,800	31,200	4,438	11,871	38.1%
	570 Maintenance Supplies	154,000	-	154,000	12,916	166,916	14,527	37,234	22.3%
	572 Janitor Supplies	144,900	-	144,900	4,000	148,900	10,781	34,213	23.0%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	253,100	-	253,100	54,643	307,743	14,125	34,991	11.4%
	582 Fuel	401,500	-	401,500	500	402,000	25,815	47,518	11.8%
	583 Tires	40,000	-	40,000	-	40,000	16,697	16,697	41.7%
	590 Other Supplies - Plaques	100	-	100	-	100	-	40	40.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,773,550	-	1,773,550	113,410	1,886,960	283,473	567,444	30.1%
	640 New Equipment	50,000	-	50,000	-	50,000	8,714	14,076	28.2%
3.050	TOTAL CAPITAL OUTLAY	50,000	-	50,000	-	50,000	8,714	14,076	28.2%
	814 Energy Conservation Loans - HB264	67,745	-	67,745	-	67,745	-	-	0.0%
	824 Energy Conservation Loans - Interest	12,170	-	12,170	-	12,170	-	-	0.0%
4.010-4.060	TOTAL DEBT SERVICE	79,915	-	79,915	-	79,915	-	-	0.0%
	841 Dues & Fees	18,850	-	18,850	-	18,850	90	7,974	42.3%
	843 State Audit / Conversion Fees	40,000	-	40,000	5,535	45,535	2,400	2,400	5.3%
	844 County Board of Education Contribution	26,700	-	26,700	-	26,700	2,189	6,637	24.9%
	845 Property Tax Collection Fees	401,281	-	401,281	-	401,281	-	99,188	24.7%
	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	2,558	6,741	23.7%
	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	5,535	594,966	7,236	192,500	32.4%
	910 Transfer Out	1,026,100	-	1,026,100	-	1,026,100	-	-	0.0%
	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	-	-	0.0%
5.050	TOTAL EXPENDITURES	56,912,025	-	56,912,025	467,869	57,379,894	4,547,463	14,332,372	25.0%



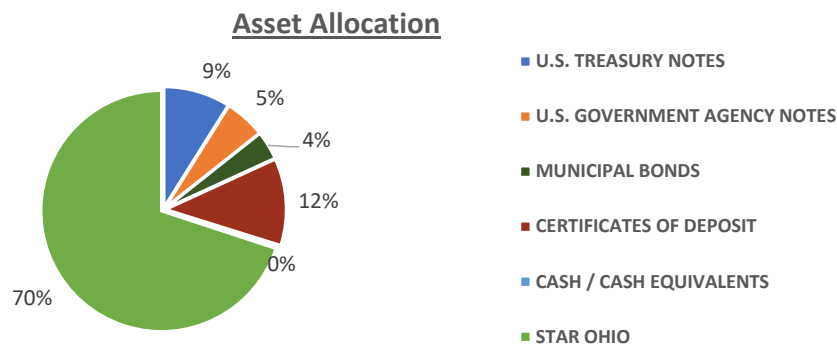
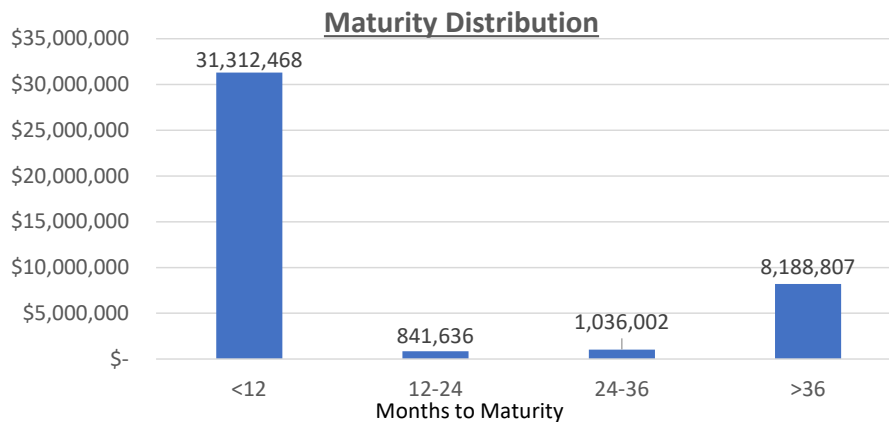
Riverside Local School District

Monthly Investment Report



September 30, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 28,943,244.24	4.30%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 4,825,865.75	3.94%	2.5 yrs
U.S. Government Agency Notes	\$ 2,238,835.75	3.29%	2.77 yrs
U.S. Treasury Notes	\$ 3,692,913.72	3.85%	3.08 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	4.04 yrs
Money Market Fund	\$ 96,200.31	3.98%	0.01 yrs
RedTree Investment Account Total	\$ 12,435,668.33	3.64%	2.89 yrs
Total Investments	\$ 41,378,912.57	4.10%	0.88 yrs



Benchmark Interest Rates	9/30/25	9/30/24
STAR Ohio	4.30%	5.08%
6-Month Treasury	3.83%	4.38%
2-Year Treasury	3.60%	3.66%

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.