



FINANCIAL REPORTS

FOR THE MONTH ENDED OCTOBER 31, 2025

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
October 31, 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
October 31, 2025**

Bank Balances

Huntington	2,109,400.43
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	259,551.57
Star Ohio	22,344,460.65
Redtree/US Bank	12,463,150.18

Outstanding Items

Payroll Outstanding Checks	(21,213.32)
Operating Outstanding checks	(336,669.37)
Payroll ACH payments Outstanding	(60,474.45)
Payroll correction-ACH	1,190.58
Payroll - Equitable Ck Reimbursed 8/30 Cash in Sept	125.00
Payroll - American Fidelity overpayment	843.75
Payroll - RITA Overpayment	2,599.98
Payroll correction-RITA	0.02
Payroll American Fidelity Underpayment	24.00
SERS - Outstanding Payment	(4,129.11)
In Transit	(2,710.32)
Payroll - Void	(796.78)
Bounced Check	(50.00)

Total Bank Balance

36,769,912.81

Book Balances

Cash Summary Report

36,769,912.81

**Riverside Local Schools
Fund Balance Report
All Funds
October 31, 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	3,081,363.59	25,476,098.82	4,819,239.69	19,151,611.23	26,380,089.10	6,464,694.59	19,915,394.51
002	Bond Retirement	2,158,509.60	23,925.23	937,490.40	-	1,307,357.46	1,788,642.54	637,293.11	1,151,349.43
003	Permanent Improvement	867,377.47	2,850.47	13,644.00	2,441.66	677,031.38	203,990.09	-	203,990.09
006	Food Service Fund	879,296.92	298,396.33	712,793.24	240,393.37	862,100.16	729,990.00	1,014,721.01	(284,731.01)
007	Special Trust	56,321.76	207.24	833.96	-	-	57,155.72	-	57,155.72
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	332,963.32	8,562.68	27,659.31	6,013.61	36,547.39	324,075.24	40,455.90	283,619.34
020	Latchkey	311,686.27	38,438.01	117,613.36	32,802.55	202,101.50	227,198.13	37,993.17	189,204.96
022	Unclaimed Funds	6,421.98	925.00	1,487.00	-	-	7,908.98	-	7,908.98
030	Joint Financing District	1,674,039.40	149,920.31	1,519,375.42	309,119.49	1,297,586.40	1,895,828.42	-	1,895,828.42
033	Permanent Improvement Levy	7,503,413.41	56,469.31	1,402,413.03	1,769,297.83	2,534,348.56	6,371,477.88	5,350,798.13	1,020,679.75
035	Termination Benefit Fund	863,635.63	1,437.53	8,639.01	-	423,186.81	449,087.83	115,654.49	333,433.34
200	Student Managed Activity	92,046.05	35,674.00	67,302.40	32,552.15	60,835.17	98,513.28	82,554.43	15,958.85
300	District Managed Activity	193,189.06	46,714.64	181,006.16	31,513.31	151,987.83	222,207.39	145,919.43	76,287.96
State Funds:									
451	Network Subsidy	-	6,000.00	6,000.00	-	-	6,000.00	-	6,000.00
499	Miscellaneous State Grant Fund	1,952,939.52	-	2,045.95	1,271,216.90	3,648,208.31	(1,693,222.84)	254,416.86	(1,947,639.70)
Federal Funds:									
516	IDEA Part B Special Education	24,965.97	-	149,781.11	81,372.59	347,617.26	(172,870.18)	-	(172,870.18)
551	Title III - Limited English Proficiency	-	-	-	310.00	310.00	(310.00)	537.00	(847.00)
572	Title I - Targeted Assistance	12,468.08	-	78,460.81	34,544.99	156,660.86	(65,731.97)	1,030.93	(66,762.90)
584	Title IV-A - Student Support and Academic Enrichment	18.99	-	8,675.01	6,835.76	19,754.76	(11,060.76)	23,985.02	(35,045.78)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,433.84	-	-	10,065.20	60,425.96	(49,992.12)	7,138.36	(57,130.48)
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-	-	-
Total All Funds		36,996,264.86	3,750,884.34	30,711,318.99	8,647,719.10	30,937,671.04	36,769,912.81	14,177,192.43	22,592,720.38

**Riverside Local Schools
Appropriation Summary
All Funds
October 31, 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	19,151,611.23	6,464,694.59	32,056,061.87
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	862,100.16	1,014,721.01	662,375.75
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	36,547.39	40,455.90	361,612.29
020	Latchkey	480,000.00	36,768.31	516,768.31	202,101.50	37,993.17	276,673.64
022	Unclaimed Funds	6,421.98	-	6,421.98	-	-	6,421.98
030	Joint Financing District	3,975,000.00	-	3,975,000.00	1,297,586.40	-	2,677,413.60
033	Permanent Improvement Levy	2,778,146.23	7,394,917.18	10,173,063.41	2,534,348.56	5,350,798.13	2,287,916.72
035	Termination Benefit Fund	700,000.00	-	700,000.00	423,186.81	115,654.49	161,158.70
200	Student Managed Activity	235,936.00	7,739.61	243,675.61	60,835.17	82,554.43	100,286.01
300	District Managed Activity	630,593.00	19,837.44	650,430.44	151,987.83	145,919.43	352,523.18
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	3,648,208.31	254,416.86	(1,478,685.65)
Federal Funds:							
516	IDEA Part B Special Education	1,218,307.63	-	1,218,307.63	347,617.26	-	870,690.37
551	Title III - Limited English Proficiency	29,125.65	-	29,125.65	310.00	537.00	28,278.65
572	Title I - Targeted Assistance	690,477.81	1,000.00	691,477.81	156,660.86	1,030.93	533,786.02
584	Title IV-A - Student Support and Academic Enrichment	68,644.46	-	68,644.46	19,754.76	23,985.02	24,904.68
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	60,425.96	7,138.36	118,588.89
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-
Total All Funds		73,359,124.79	10,938,984.75	84,298,109.54	30,937,671.04	14,177,192.43	39,183,246.07

Riverside Local Schools
FY 2025 to FY 2026 Variance Report
October 31, 2025

	October 2024 Actual	October 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	634,729	775,284	140,555	2,646,675	2,825,265	178,589
1.040 Restricted Grants-in-Aid	39,996	31,374	(8,621)	151,451	172,643	21,192
1.050 State Share of Local Property Taxes	1,970,808	2,110,134	139,326	1,970,808	2,119,652	148,844
1.060 All Other Operating Revenue	185,579	154,944	(30,635)	1,391,639	906,755	(484,884)
1.070 Total Revenue	2,831,111	3,071,736	240,625	21,811,618	23,513,661	1,702,043
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	-	9,627	9,627	57,262	9,627	(47,635)
2.070 Total Other Financing Sources	-	9,627	9,627	281,317	1,962,438	1,681,120
2.080 Total Revenues and Other Financing Sources	2,831,111	3,081,364	250,252	22,092,935	25,476,099	3,383,164
EXPENDITURES						
3.010 Personal Services	2,454,220	2,529,317	75,097	9,759,776	10,064,782	305,006
3.020 Employees' Retirement/Insurance Benefits	994,717	1,136,596	141,880	4,341,511	5,414,190	1,072,679
3.030 Purchased Services	696,470	695,017	(1,453)	2,310,809	2,440,311	129,502
3.040 Supplies and Materials	197,575	364,045	166,470	731,452	931,489	200,036
3.050 Capital Outlay	7,504	9,907	2,403	20,960	23,983	3,022
4.050 Debt Service: Principal - HB 264 Loans	-	67,745	67,745	-	67,745	67,745
4.060 Debt Service: Interest and Fiscal Charges	-	6,708	6,708	-	6,708	6,708
4.300 Other Objects	23,310	9,904	(13,406)	178,171	202,404	24,233
4.500 Total Expenditures	4,373,796	4,819,240	445,444	17,342,680	19,151,611	1,808,932
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	4,373,796	4,819,240	445,444	17,592,680	19,151,611	1,558,932
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(1,542,685)	(1,737,876)	(195,191)	4,500,256	6,324,488	1,824,232
7.010 Beginning Cash Balance	29,530,694	28,117,965	(1,412,729)	23,487,754	20,055,602	(3,432,152)
7.020 Ending Cash Balance	27,988,009	26,380,089	(1,607,920)	27,988,009	26,380,089	(1,607,920)
8.010 Outstanding Encumbrances	6,348,412	6,464,695	116,283	6,348,412	6,464,695	116,283
15.010 Unreserved Fund Balance	21,639,597	19,915,395	(1,724,203)	21,639,597	19,915,395	(1,724,203)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
October 31, 2025**

SM-2 Line #	Receipt Code	Revenue Source	4/12= FY 26 Estimate	33.33% Oct. 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	775,284	2,687,092	34.0%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	291,389	-	138,173	47.4%
			<u>8,191,389</u>	<u>775,284</u>	<u>2,825,265</u>	<u>34.5%</u>
1.040	3211	Poverty Based Assistance	114,844	9,197	38,089	33.2%
1.040	3215	Career Technical Education	2,150	179	715	33.2%
1.040	3216	Gifted	78,270	6,356	26,190	33.5%
1.040	3217	English Learners	28,231	2,000	8,984	31.8%
1.040	3218	Student Wellness and Success	166,950	13,642	55,256	33.1%
1.040	3219	Other Restricted State Revenue	40,000	-	43,409	108.5%
			<u>430,445</u>	<u>31,374</u>	<u>172,643</u>	<u>40.1%</u>
1.050	3131	10% and 2.5% Rollback	3,697,420	1,775,351	1,782,768	48.2%
1.050	3132	Homestead Exemption	545,402	334,783	336,884	61.8%
			<u>4,242,822</u>	<u>2,110,134</u>	<u>2,119,652</u>	<u>50.0%</u>
1.060	1190	Manufactured Homes Tax	57,000	-	18,256	32.0%
1.060	1219	Tuition - Preschool	70,000	8,868	17,563	25.1%
1.060	1221	Tuition - SF 14	290,000	2,609	133,663	46.1%
1.060	1223	Tuition - Other Districts - Special Education	390,000	2,609	56,061	14.4%
1.060	1344	Field Trips	48,000	4,533	19,428	40.5%
1.060	1410	Interest	950,000	84,443	379,847	40.0%
1.060	1740	Class Fees	211,500	29,363	116,560	55.1%
1.060	1790	Pay to Participate Fees	192,000	7,205	88,765	46.2%
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	1,359	15,866	3.3%
1.060	1860	Fines / Damages	25,900	1,952	7,892	30.5%
1.060	1880	Compensation from Property Tax Exempt.	250,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	130,000	12,005	34,239	26.3%
			<u>3,112,400</u>	<u>154,944</u>	<u>906,755</u>	<u>29.1%</u>
		Total Revenue	53,978,700	3,071,736	23,513,661	43.6%
Other Financing Sources:						
2.060	1933	Sale of Assets	3,000	9,627	9,627	320.9%
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	9,627	1,962,438	72.5%
		Total Revenue and Other Financing Sources	56,684,511	3,081,364	25,476,099	44.9%

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	4/12= 33.33%		% of Expendable FY 26	
						Expendable FY 26	FYTD (2026) Actual		
111	Regular Certificated Salaries	21,782,014	-	21,782,014	-	21,782,014	1,744,883	6,948,936	31.9%
112	Substitute Teachers	95,000	-	95,000	-	95,000	177	46,493	48.9%
113	Extra Duty/Supplemental Teachers	547,062	-	547,062	-	547,062	42,726	141,996	26.0%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	727	16,962	84.8%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	230	1,170	1.5%
141	Non-Certificated Support Employees	8,233,291	-	8,233,291	-	8,233,291	666,491	2,638,671	32.1%
142	Substitute Non-Certificated	298,961	-	298,961	-	298,961	21,177	157,437	52.7%
143	Extra Duty/Supplemental Non-Certificated	200,000	-	200,000	-	200,000	15,648	16,067	8.0%
144	Overtime - Non-Certificated	280,000	-	280,000	-	280,000	33,525	82,329	29.4%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	35,000	-	35,000	-	35,000	3,109	7,052	20.2%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	70,000	-	70,000	-	70,000	-	1,920	2.7%
171	Compensation of Board Members	20,000	-	20,000	-	20,000	625	5,750	28.8%
3.010	SALARIES & WAGES	31,661,328	-	31,661,328	-	31,661,328	2,529,317	10,064,782	31.8%
210	STRS	3,400,167	-	3,400,167	-	3,400,167	297,895	1,198,812	35.3%
220	SERS	1,650,000	-	1,650,000	-	1,650,000	117,356	585,023	35.5%
223	Social Security - BOE and Summer Workers	-	-	-	-	-	8	54	0.0%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	600	33.3%
241	Medical Insurance - Certificated	5,523,831	-	5,523,831	-	5,523,831	420,393	2,198,786	39.8%
242	Life Insurance - Certificated	21,300	-	21,300	-	21,300	1,746	7,101	33.3%
243	Dental Insurance - Certificated	279,200	-	279,200	-	279,200	23,139	91,696	32.8%
244	Vision Insurance - Certificated	17,200	-	17,200	-	17,200	(1,309)	(5,559)	-32.3%
249	Medicare - Certificated	312,368	-	312,368	-	312,368	24,960	99,849	32.0%
251	Medical Insurance - Non-Certificated	2,646,000	-	2,646,000	-	2,646,000	217,239	1,097,873	41.5%
252	Life Insurance - Non-Certificated	13,600	-	13,600	-	13,600	1,116	4,464	32.8%
253	Dental Insurance - Non-Certificated	131,400	-	131,400	-	131,400	10,672	43,254	32.9%
254	Vision Insurance - Non-Certificated	26,100	-	26,100	-	26,100	2,120	8,539	32.7%
259	Medicare - Non-Certificated	123,300	-	123,300	-	123,300	10,093	39,617	32.1%
261	Workers Compensation - Certificated	93,200	-	93,200	6,569	99,769	7,383	29,534	29.6%
262	Workers Compensation - Non-Certificated	49,260	-	49,260	3,235	52,495	3,637	14,547	27.7%
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	1,136,596	5,414,190	37.9%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	4/12= 33.33%		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Oct. Actual		
410	Contracted Services	1,417,825	-	1,417,825	48,538	1,466,363	147,492	655,679	44.7%
411	Instructional Contracted Services	700,500	-	700,500	9,534	710,034	49,013	73,419	10.3%
412	Consultation/Support Services	13,600	-	13,600	-	13,600	409	4,309	31.7%
413	Health Services	799,400	-	799,400	2,062	801,462	124,236	191,065	23.8%
415	Consultant Services	6,400	-	6,400	-	6,400	(6,322)	6,322	98.8%
416	EMIS	4,500	-	4,500	-	4,500	-	4,500	100.0%
418	Legal Services	239,050	-	239,050	16,596	255,646	17,644	82,402	32.2%
419	Other Professional Services	18,400	-	18,400	1,061	19,461	6,363	39,799	204.5%
420	Contracted Services - Property	428,200	-	428,200	9,415	437,615	56,681	197,096	45.0%
422	Trash	-	-	-	-	-	-	-	0.0%
423	Repairs	484,900	-	484,900	54,245	539,145	22,216	165,937	30.8%
424	Insurance	168,000	-	168,000	-	168,000	-	189,252	112.7%
425	Rentals	5,000	-	5,000	-	5,000	2,195	2,297	45.9%
429	Uniforms / Security	46,200	-	46,200	771	46,971	9,515	21,081	44.9%
430	Instructional Mileage / Prof. Def. Expense	34,900	-	34,900	2,359	37,259	2,680	6,802	18.3%
439	Travel and Meeting Expense	35,800	-	35,800	9,416	45,216	2,418	7,970	17.6%
441	Telephones	39,800	-	39,800	-	39,800	3,368	15,296	38.4%
443	Postage	25,600	-	25,600	1,568	27,168	2,850	8,735	32.2%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	72	72	1.8%
446	Advertising - Legal	1,700	-	1,700	-	1,700	-	700	41.2%
447	Internet & Wifi Service	43,000	-	43,000	176	43,176	46,513	54,292	125.7%
449	Communications	4,850	-	4,850	-	4,850	-	-	0.0%
451	Electricity	556,100	-	556,100	-	556,100	53,458	189,615	34.1%
452	Water/Sewage	58,000	-	58,000	-	58,000	2,397	26,246	45.3%
453	Gas Heat	196,350	-	196,350	-	196,350	13,668	33,968	17.3%
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	-	14,679	42.5%
471	Tuition Paid - Other Districts	77,000	-	77,000	4,360	81,360	4,063	6,094	7.5%
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	37,838	147,854	13.5%
477	Tuition - Preschool Open Enrollment	1,200	-	1,200	168,370	169,570	-	-	0.0%
476	Tuition - Vocational Education	400	-	400	-	400	-	-	0.0%
479	Other Tuition	336,950	-	336,950	970	337,920	25,350	27,106	8.0%
480	Contracted Student Transportation - Special Ed.	408,700	-	408,700	58	408,758	70,898	107,403	26.3%
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	507,490	7,950,465	695,017	2,440,311	30.7%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	4/12= Expendable FY 26	33.33% Oct. Actual	FYTD (2026) Actual	% of Expendable FY 26
	510 General Supplies	517,450	-	517,450	34,874	552,324	176,531	387,619	70.2%
	512 Office Supplies	40,500	-	40,500	2,677	43,177	4,934	7,670	17.8%
	514 Health & Hygiene Supplies	17,200	-	17,200	-	17,200	5,114	5,510	32.0%
	516 Software	83,300	-	83,300	-	83,300	43,157	162,572	195.2%
	517 Computer Supplies	15,200	-	15,200	-	15,200	14,508	20,025	131.7%
	526 Textbooks - College Credit Plus	66,700	-	66,700	-	66,700	30,100	62,624	93.9%
	546 Electronic Subscriptions	12,200	-	12,200	-	12,200	-	13,203	108.2%
	560 Food Supplies	27,400	-	27,400	3,800	31,200	-	11,871	38.1%
	570 Maintenance Supplies	154,000	-	154,000	12,916	166,916	17,105	54,339	32.6%
	572 Janitor Supplies	144,900	-	144,900	4,000	148,900	719	34,932	23.5%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	253,100	-	253,100	54,643	307,743	19,943	54,935	17.9%
	582 Fuel	401,500	-	401,500	500	402,000	49,444	96,962	24.1%
	583 Tires	40,000	-	40,000	-	40,000	-	16,697	41.7%
	590 Other Supplies - Plaques	100	-	100	-	100	2,490	2,530	2530.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,773,550	-	1,773,550	113,410	1,886,960	364,045	931,489	49.4%
	640 New Equipment	50,000	-	50,000	-	50,000	9,907	23,983	48.0%
3.050	TOTAL CAPITAL OUTLAY	50,000	-	50,000	-	50,000	9,907	23,983	48.0%
	814 Energy Conservation Loans - HB264	67,745	-	67,745	-	67,745	67,745	67,745	100.0%
	824 Energy Conservation Loans - Interest	12,170	-	12,170	-	12,170	6,708	6,708	55.1%
4.010-4.060	TOTAL DEBT SERVICE	79,915	-	79,915	-	79,915	74,453	74,453	93.2%
	841 Dues & Fees	18,850	-	18,850	-	18,850	1,615	9,589	50.9%
	843 State Audit / Conversion Fees	40,000	-	40,000	5,535	45,535	-	2,400	5.3%
	844 County Board of Education Contribution	26,700	-	26,700	-	26,700	2,153	8,790	32.9%
	845 Property Tax Collection Fees	401,281	-	401,281	-	401,281	4,287	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	1,849	8,590	30.3%
	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	9,904	202,404	34.0%
	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	636,239	57,548,264	4,819,240	19,151,611	33.3%



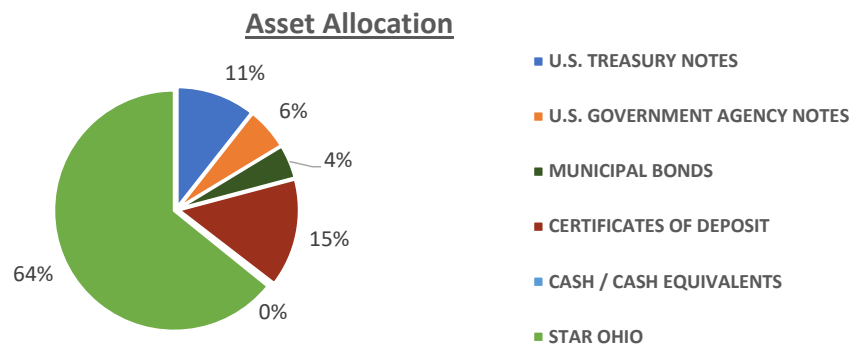
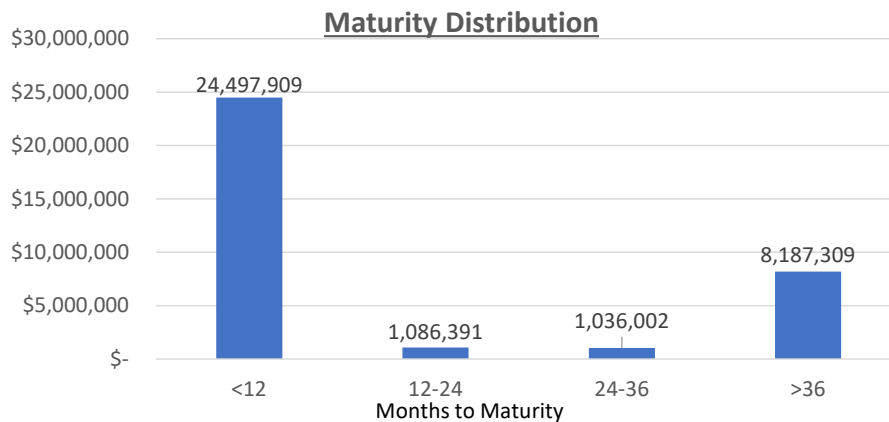
Riverside Local School District

Monthly Investment Report



October 31, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 22,344,460.65	4.22%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 5,070,434.00	3.88%	2.57 yrs
U.S. Government Agency Notes	\$ 1,988,835.75	3.1%	2.59 yrs
U.S. Treasury Notes	\$ 3,692,913.72	3.85%	3 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	3.96 yrs
Money Market Fund	\$ 129,113.91	3.94%	0.01 yrs
RedTree Investment Account Total	\$ 12,463,150.18	3.6%	2.85 yrs
Total Investments	\$ 34,807,610.83	4.00%	1.03 yrs



Benchmark Interest Rates	10/31/25	10/31/24
STAR Ohio	4.22%	5.01%
6-Month Treasury	3.79%	4.43%
2-Year Treasury	3.60%	4.16%

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.