



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED JULY 31, 2025**

**PREPARED BY:  
TREASURER'S OFFICE**

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

| <b><u>Table</u></b> | <b><u>Topic</u></b>                 | <b><u>Fund</u></b> |
|---------------------|-------------------------------------|--------------------|
| 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  
July 31, 2025**

**Bank Balances**

|            |              |
|------------|--------------|
| Huntington | 2,457,576.85 |
| Dragonfly  | 10,000.00    |

|            |        |
|------------|--------|
| Petty Cash | 200.00 |
|------------|--------|

|                       |               |
|-----------------------|---------------|
| Star Ohio-RLEEF Funds | 256,708.33    |
| Star Ohio             | 25,196,952.03 |
| Redtree/US Bank       | 12,338,094.91 |

**Outstanding Items**

|                                  |              |
|----------------------------------|--------------|
| Payroll Outstanding Checks       | (47,702.38)  |
| Operating Outstanding checks     | (184,426.23) |
| Payroll ACH payments Outstanding | (72,022.00)  |
| Payroll correction-RITA          | 0.02         |
| Payroll correction-ACH           | 1,190.58     |

|                           |                                    |
|---------------------------|------------------------------------|
| <b>Total Bank Balance</b> | <b><u><u>39,956,572.11</u></u></b> |
|---------------------------|------------------------------------|

**Book Balances**

|                     |               |
|---------------------|---------------|
| Cash Summary Report | 39,956,572.11 |
|---------------------|---------------|

-

|                           |                                    |
|---------------------------|------------------------------------|
| <b>Total Book Balance</b> | <b><u><u>39,956,572.11</u></u></b> |
|---------------------------|------------------------------------|

|                       |   |
|-----------------------|---|
| Reconciled Difference | - |
|-----------------------|---|

**Riverside Local Schools  
Fund Balance Report  
All Funds  
July 31, 2025**

| <b>Fund</b>            | <b>Fund Description</b>                              | <b>FY Beginning<br/>Fund Balance</b> | <b>MTD Receipts</b>  | <b>FYTD Receipts</b> | <b>MTD<br/>Expenditures</b> | <b>FYTD<br/>Expenditures</b> | <b>Current Cash<br/>Balance</b> | <b>Current<br/>Encumbrances</b> | <b>Unencumbered<br/>Fund Balance</b> |
|------------------------|--|--------------------------------------|----------------------|----------------------|-----------------------------|------------------------------|---------------------------------|---------------------------------|--------------------------------------|
| 001                    | General Fund   | 20,055,601.51                        | 8,599,423.38         | 8,599,423.38         | 4,495,712.97                | 4,495,712.97                 | 24,159,311.92                   | 6,407,867.72                    | 17,751,444.20                        |
| 002                    | Bond Retirement                                      | 2,158,509.60                         | 311,104.05           | 311,104.05           | 46.90                       | 46.90                        | 2,469,566.75                    | 1,500.00                        | 2,468,066.75                         |
| 003                    | Permanent Improvement                                | 867,377.47                           | 4,884.62             | 4,884.62             | -                           | -                            | 872,262.09                      | 677,031.38                      | 195,230.71                           |
| 006                    | Food Service Fund                                    | 879,296.92                           | 256,278.96           | 256,278.96           | 126,753.46                  | 126,753.46                   | 1,008,822.42                    | 1,211,581.63                    | (202,759.21)                         |
| 007                    | Special Trust  | 56,321.76                            | 213.49               | 213.49               | -                           | -                            | 56,535.25                       | -                               | 56,535.25                            |
| 012                    | Adult Education                                      | 936.08                               | -                    | -                    | -                           | -                            | 936.08                          | -                               | 936.08                               |
| 018                    | Public School Support                                | 332,963.32                           | 1,698.90             | 1,698.90             | 13,196.15                   | 13,196.15                    | 321,466.07                      | 32,296.00                       | 289,170.07                           |
| 020                    | Latchkey   | 311,686.27                           | 26,185.08            | 26,185.08            | 64,089.42                   | 64,089.42                    | 273,781.93                      | 63,340.37                       | 210,441.56                           |
| 022                    | Unclaimed Funds                                      | 6,421.98                             | 562.00               | 562.00               | -                           | -                            | 6,983.98                        | -                               | 6,983.98                             |
| 030                    | Joint Financing District                             | 1,674,039.40                         | 445,808.08           | 445,808.08           | 308,865.58                  | 308,865.58                   | 1,810,981.90                    | -                               | 1,810,981.90                         |
| 033                    | Permanent Improvement Levy                           | 7,503,413.41                         | 504,128.76           | 504,128.76           | 95,922.02                   | 95,922.02                    | 7,911,620.15                    | 7,592,214.27                    | 319,405.88                           |
| 035                    | Termination Benefit Fund                             | 863,635.63                           | 2,668.76             | 2,668.76             | -                           | -                            | 866,304.39                      | -                               | 866,304.39                           |
| 200                    | Student Managed Activity                             | 92,046.05                            | 60.00                | 60.00                | 2,774.02                    | 2,774.02                     | 89,332.03                       | 63,368.43                       | 25,963.60                            |
| 300                    | District Managed Activity                            | 193,189.06                           | 29,840.76            | 29,840.76            | 16,517.66                   | 16,517.66                    | 206,512.16                      | 112,744.23                      | 93,767.93                            |
| <b>State Funds:</b>    |  |                                      |                      |                      |                             |                              |                                 |                                 |                                      |
| 451                    | Network Subsidy                                      | -                                    | -                    | -                    | -                           | -                            | -                               | -                               | -                                    |
| 499                    | Miscellaneous State Grant Fund                       | 1,952,939.52                         | -                    | -                    | 1,947,266.63                | 1,947,266.63                 | 5,672.89                        | 1,939,724.41                    | (1,934,051.52)                       |
| <b>Federal Funds:</b>  |  |                                      |                      |                      |                             |                              |                                 |                                 |                                      |
| 516                    | IDEA Part B Special Education                        | 24,965.97                            | -                    | -                    | 88,547.14                   | 88,547.14                    | (63,581.17)                     | 873.74                          | (64,454.91)                          |
| 551                    | Title III - Limited English Proficiency              | -                                    | -                    | -                    | -                           | -                            | -                               | -                               | -                                    |
| 572                    | Title I - Targeted Assistance                        | 12,468.08                            | -                    | -                    | 42,733.86                   | 42,733.86                    | (30,265.78)                     | 1,000.00                        | (31,265.78)                          |
| 584                    | Title IV-A - Student Support and Academic Enrichment | 18.99                                | -                    | -                    | -                           | -                            | 18.99                           | 9,799.00                        | (9,780.01)                           |
| 587                    | ECSE - Early Childhood Special Education             | -                                    | -                    | -                    | -                           | -                            | -                               | -                               | -                                    |
| 590                    | Title II-A Improving Teacher Quality                 | 10,433.84                            | -                    | -                    | 20,123.78                   | 20,123.78                    | (9,689.94)                      | 239.00                          | (9,928.94)                           |
| 599                    | Miscellaneous Federal Grant Fund                     | -                                    | -                    | -                    | -                           | -                            | -                               | -                               | -                                    |
| <b>Total All Funds</b> |  | <b>36,996,264.86</b>                 | <b>10,182,856.84</b> | <b>10,182,856.84</b> | <b>7,222,549.59</b>         | <b>7,222,549.59</b>          | <b>39,956,572.11</b>            | <b>18,113,580.18</b>            | <b>21,842,991.93</b>                 |

**Riverside Local Schools  
Appropriation Summary  
All Funds  
July 31, 2025**

| <b>Fund</b>            | <b>Fund Description</b>                              | <b>Current FYTD<br/>Appropriated*</b> | <b>Prior FY<br/>Carryover<br/>Encumbrances</b> | <b>FYTD<br/>Expendable*</b> | <b>FYTD Actual<br/>Expenditures</b> | <b>Current<br/>Encumbrances</b> | <b>FYTD<br/>Remaining<br/>Balance</b> |
|------------------------|--|---------------------------------------|--|-----------------------------|-------------------------------------|---------------------------------|---------------------------------------|
| 001                    | General Fund   | -                                     | 760,342.69                                     | 760,342.69                  | 4,495,712.97                        | 6,407,867.72                    | (10,143,238.00)                       |
| 002                    | Bond Retirement                                      | -                                     | -  | -                           | 46.90                               | 1,500.00                        | (1,546.90)                            |
| 003                    | Permanent Improvement                                | -                                     | 677,031.38                                     | 677,031.38                  | -                                   | 677,031.38                      | -                                     |
| 006                    | Food Service Fund                                    | -                                     | 96,753.72                                      | 96,753.72                   | 126,753.46                          | 1,211,581.63                    | (1,241,581.37)                        |
| 007                    | Special Trust  | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 012                    | Adult Education                                      | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 018                    | Public School Support                                | -                                     | 8,308.58                                       | 8,308.58                    | 13,196.15                           | 32,296.00                       | (37,183.57)                           |
| 020                    | Latchkey   | -                                     | 36,768.31                                      | 36,768.31                   | 64,089.42                           | 63,340.37                       | (90,661.48)                           |
| 022                    | Unclaimed Funds                                      | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 030                    | Joint Financing District                             | -                                     | -  | -                           | 308,865.58                          | -                               | (308,865.58)                          |
| 033                    | Permanent Improvement Levy                           | -                                     | 7,394,917.18                                   | 7,394,917.18                | 95,922.02                           | 7,592,214.27                    | (293,219.11)                          |
| 035                    | Termination Benefit Fund                             | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 200                    | Student Managed Activity                             | -                                     | 7,739.61                                       | 7,739.61                    | 2,774.02                            | 63,368.43                       | (58,402.84)                           |
| 300                    | District Managed Activity                            | -                                     | 19,837.44                                      | 19,837.44                   | 16,517.66                           | 112,744.23                      | (109,424.45)                          |
| <b>State Funds:</b>    |  |                                       |  |                             |                                     |                                 |                                       |
| 451                    | Network Subsidy                                      | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 499                    | Miscellaneous State Grant Fund                       | -                                     | 1,932,510.63                                   | 1,932,510.63                | 1,947,266.63                        | 1,939,724.41                    | (1,954,480.41)                        |
| <b>Federal Funds:</b>  |  |                                       |  |                             |                                     |                                 |                                       |
| 516                    | IDEA Part B Special Education                        | -                                     | -  | -                           | 88,547.14                           | 873.74                          | (89,420.88)                           |
| 551                    | Title III - Limited English Proficiency              | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 572                    | Title I - Targeted Assistance                        | -                                     | 1,000.00                                       | 1,000.00                    | 42,733.86                           | 1,000.00                        | (42,733.86)                           |
| 584                    | Title IV-A - Student Support and Academic Enrichment | -                                     | -  | -                           | -                                   | 9,799.00                        | (9,799.00)                            |
| 587                    | ECSE - Early Childhood Special Education             | -                                     | -  | -                           | -                                   | -                               | -                                     |
| 590                    | Title II-A Improving Teacher Quality                 | -                                     | 3,775.21                                       | 3,775.21                    | 20,123.78                           | 239.00                          | (16,587.57)                           |
| 599                    | Miscellaneous Federal Grant Fund                     | -                                     | -  | -                           | -                                   | -                               | -                                     |
| <b>Total All Funds</b> |  | <b>-</b>                              | <b>10,938,984.75</b>                           | <b>10,938,984.75</b>        | <b>7,222,549.59</b>                 | <b>18,113,580.18</b>            | <b>(14,397,145.02)</b>                |

\* Will be displayed/updated once permanent appropriations are board approved in September.

**Riverside Local Schools**  
**FY 2025 to FY 2026 Variance Report**  
**July 31, 2025**

|   | July 2024<br>Actual | July 2025<br>Actual | Monthly<br>Difference | Prior FYTD<br>Actual | Current FYTD<br>Actual | Fiscal YTD<br>Difference |
|---|---------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|
| <b>REVENUES</b>   |                     |                     |                       |                      |                        |                          |
| 1.010 General Property (Real Estate)  | 9,400,000           | 5,862,248           | (3,537,752)           | 9,400,000            | 5,862,248              | (3,537,752)              |
| 1.020 Tangible Personal Property Tax  | -                   | 4,065               | 4,065                 | -                    | 4,065                  | 4,065                    |
| 1.030 Income Tax  | -                   | -                   | -                     | -                    | -                      | -                        |
| 1.035 Unrestricted Grants-in-Aid  | 626,267             | 638,153             | 11,885                | 626,267              | 638,153                | 11,885                   |
| 1.040 Restricted Grants-in-Aid  | 37,333              | 32,539              | (4,794)               | 37,333               | 32,539                 | (4,794)                  |
| 1.050 State Share of Local Property Taxes                                   | -                   | -                   | -                     | -                    | -                      | -                        |
| 1.060 All Other Operating Revenue   | 146,569             | 109,608             | (36,961)              | 146,569              | 109,608                | (36,961)                 |
| 1.070 Total Revenue   | 10,210,169          | 6,646,613           | (3,563,556)           | 10,210,169           | 6,646,613              | (3,563,556)              |
| <b>OTHER FINANCING SOURCES</b>  |                     |                     |                       |                      |                        |                          |
| 2.010 Proceeds from Sale of Notes   | -                   | -                   | -                     | -                    | -                      | -                        |
| 2.040 Operating Transfers-in  | -                   | -                   | -                     | -                    | -                      | -                        |
| 2.050 Advances-in   | 224,055             | 1,952,811           | 1,728,756             | 224,055              | 1,952,811              | 1,728,756                |
| 2.060 All Other Financing Sources   | 55,840              | -                   | (55,840)              | 55,840               | -                      | (55,840)                 |
| 2.070 Total Other Financing Sources   | 279,895             | 1,952,811           | 1,672,915             | 279,895              | 1,952,811              | 1,672,915                |
| 2.080 Total Revenues and Other Financing Sources                            | 10,490,065          | 8,599,423           | (1,890,641)           | 10,490,065           | 8,599,423              | (1,890,641)              |
| <b>EXPENDITURES</b>   |                     |                     |                       |                      |                        |                          |
| 3.010 Personal Services   | 2,293,820           | 2,479,092           | 185,272               | 2,293,820            | 2,479,092              | 185,272                  |
| 3.020 Employees' Retirement/Insurance Benefits                              | 1,034,517           | 1,151,705           | 117,188               | 1,034,517            | 1,151,705              | 117,188                  |
| 3.030 Purchased Services  | 430,332             | 650,106             | 219,774               | 430,332              | 650,106                | 219,774                  |
| 3.040 Supplies and Materials  | 52,695              | 149,886             | 97,191                | 52,695               | 149,886                | 97,191                   |
| 3.050 Capital Outlay  | -                   | 3,913               | 3,913                 | -                    | 3,913                  | 3,913                    |
| 4.050 Debt Service: Principal - HB 264 Loans                                | -                   | -                   | -                     | -                    | -                      | -                        |
| 4.060 Debt Service: Interest and Fiscal Charges                             | -                   | -                   | -                     | -                    | -                      | -                        |
| 4.300 Other Objects   | 62,881              | 61,012              | (1,869)               | 62,881               | 61,012                 | (1,869)                  |
| 4.500 Total Expenditures  | 3,874,245           | 4,495,713           | 621,468               | 3,874,245            | 4,495,713              | 621,468                  |
| <b>OTHER FINANCING USES</b>   |                     |                     |                       |                      |                        |                          |
| 5.010 Operating Transfers-Out   | -                   | -                   | -                     | -                    | -                      | -                        |
| 5.020 Advances-Out  | -                   | -                   | -                     | -                    | -                      | -                        |
| 5.030 All Other Financing Uses  | -                   | -                   | -                     | -                    | -                      | -                        |
| 5.040 Total Other Financing Uses  | -                   | -                   | -                     | -                    | -                      | -                        |
| 5.050 Total Expenditure and Other Financing Uses                            | 3,874,245           | 4,495,713           | 621,468               | 3,874,245            | 4,495,713              | 621,468                  |
| 6.010 Excess Rev & Other Fin. Sources Over (Under)<br>Exp & Other Fin. Uses | 6,615,820           | 4,103,710           | (2,512,109)           | 6,615,820            | 4,103,710              | (2,512,109)              |
| 7.010 Beginning Cash Balance  | 23,487,754          | 20,055,602          | (3,432,152)           | 23,487,754           | 20,055,602             | (3,432,152)              |
| 7.020 Ending Cash Balance   | 30,103,573          | 24,159,312          | (5,944,261)           | 30,103,573           | 24,159,312             | (5,944,261)              |
| 8.010 Outstanding Encumbrances  | 3,966,517           | 6,407,868           | 2,441,351             | 3,966,517            | 6,407,868              | 2,441,351                |
| 15.010 Unreserved Fund Balance  | 26,137,056          | 17,751,444          | (8,385,612)           | 26,137,056           | 17,751,444             | (8,385,612)              |

NOTE: Report includes General Fund only.

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

| SM-2<br>Line #                  | Receipt<br>Code | Revenue Source                                    | 1/12=<br>FY 26 Estimate | 8.33%<br>July Actual | FYTD<br>Actual   | Percentage of<br>FY 26 Estimate |
|---------------------------------|-----------------|---|-------------------------|----------------------|------------------|---------------------------------|
| <b>Revenues:</b>                |                 |   |                         |                      |                  |                                 |
| 1.010                           | 1111            | General Property Tax (Real Estate)                | -                       | 5,862,248            | 5,862,248        | 0.0%                            |
| 1.020                           | 1122            | Public Utility Tangible Tax                       | -                       | 4,065                | 4,065            | 0.0%                            |
| 1.035                           | 3110            | State Foundation                                  | -                       | 638,153              | 638,153          | 0.0%                            |
| 1.035                           | 3190            | Other Unrestricted Grants-In-Aid (Casino Revenue) | -                       | -                    | -                | 0.0%                            |
|                                 |                 |   | -                       | 638,153              | 638,153          | 0.0%                            |
| 1.040                           | 3211            | Poverty Based Assistance                          | -                       | 9,570                | 9,570            | 0.0%                            |
| 1.040                           | 3215            | Career Technical Education                        | -                       | 179                  | 179              | 0.0%                            |
| 1.040                           | 3216            | Gifted  | -                       | 6,527                | 6,527            | 0.0%                            |
| 1.040                           | 3217            | English Learners                                  | -                       | 2,350                | 2,350            | 0.0%                            |
| 1.040                           | 3218            | Student Wellness and Success                      | -                       | 13,912               | 13,912           | 0.0%                            |
| 1.040                           | 3219            | Other Restricted State Revenue                    | -                       | -                    | -                | 0.0%                            |
|                                 |                 |   | -                       | 32,539               | 32,539           | 0.0%                            |
| 1.050                           | 3131            | 10% and 2.5% Rollback                             | -                       | -                    | -                | 0.0%                            |
| 1.050                           | 3132            | Homestead Exemption                               | -                       | -                    | -                | 0.0%                            |
|                                 |                 |   | -                       | -                    | -                | 0.0%                            |
| 1.060                           | 1190            | Manufactured Homes Tax                            | -                       | -                    | -                | 0.0%                            |
| 1.060                           | 1219            | Tuition - Preschool                               | -                       | 70                   | 70               | 0.0%                            |
| 1.060                           | 1221            | Tuition - SF 14                                   | -                       | 4,294                | 4,294            | 0.0%                            |
| 1.060                           | 1223            | Tuition - Other Districts - Special Education     | -                       | 7,325                | 7,325            | 0.0%                            |
| 1.060                           | 1344            | Field Trips                                       | -                       | 1,302                | 1,302            | 0.0%                            |
| 1.060                           | 1410            | Interest  | -                       | 74,426               | 74,426           | 0.0%                            |
| 1.060                           | 1740            | Class Fees  | -                       | 2,657                | 2,657            | 0.0%                            |
| 1.060                           | 1790            | Pay to Participate Fees                           | -                       | 1,670                | 1,670            | 0.0%                            |
| 1.060                           | 1810            | Rental of Property                                | -                       | -                    | -                | 0.0%                            |
| 1.060                           | 1820            | Donations   | -                       | -                    | -                | 0.0%                            |
| 1.060                           | 1833            | Medicaid School Program                           | -                       | 14,507               | 14,507           | 0.0%                            |
| 1.060                           | 1860            | Fines / Damages                                   | -                       | 807                  | 807              | 0.0%                            |
| 1.060                           | 1880            | Compensation from Property Tax Exempt.            | -                       | -                    | -                | 0.0%                            |
| 1.060                           | 1890            | Other Revenue / Shared Services                   | -                       | 2,549                | 2,549            | 0.0%                            |
|                                 |                 |   | -                       | 109,608              | 109,608          | 0.0%                            |
|                                 |                 | <b>Total Revenue</b>                              | -                       | <b>6,646,613</b>     | <b>6,646,613</b> | <b>0.0%</b>                     |
| <b>Other Financing Sources:</b> |                 |   |                         |                      |                  |                                 |
| 2.060                           | 1933            | Sale of Assets                                    | -                       | -                    | -                | 0.0%                            |
| 2.050                           | 5220            | Return of Advances                                | -                       | 1,952,811            | 1,952,811        | 0.0%                            |
| 2.060                           | 5300            | Refund of Prior Year Expenditures                 | -                       | -                    | -                | 0.0%                            |
|                                 |                 | <b>Total Other Financing Sources</b>              | -                       | <b>1,952,811</b>     | <b>1,952,811</b> | <b>0.0%</b>                     |
|                                 |                 | <b>Total Revenue and Other Financing Sources</b>  | -                       | <b>8,599,423</b>     | <b>8,599,423</b> | <b>0.0%</b>                     |

\* Estimate will appear starting with September's financial report

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

| SM-2<br>Line # | Expenditures                                       | Permanent<br>Appropriation*<br>FY 26 | Appropriation<br>Adjustments* | Revised<br>Appropriation*<br>FY 26 | Prior FY<br>Carryover<br>Encumbrances | Expendable*<br>FY 26 | 1/12=<br>8.33%<br>July Actual | FYTD (2026)<br>Actual | % of<br>Expendable*<br>FY 26 |
|----------------|--|--------------------------------------|-------------------------------|------------------------------------|---------------------------------------|----------------------|-------------------------------|-----------------------|------------------------------|
|                | 111 Regular Certificated Salaries                  | -                                    | -                             | -                                  | -                                     | -                    | 1,726,673                     | 1,726,673             | 0.0%                         |
|                | 112 Substitute Teachers                            | -                                    | -                             | -                                  | -                                     | -                    | 16,171                        | 16,171                | 0.0%                         |
|                | 113 Extra Duty/Supplemental Teachers               | -                                    | -                             | -                                  | -                                     | -                    | 13,246                        | 13,246                | 0.0%                         |
|                | 119 Extra Duty/Supplemental Teachers               | -                                    | -                             | -                                  | -                                     | -                    | 3,583                         | 3,583                 | 0.0%                         |
|                | 139 Insurance Rebate - Certificated                | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 141 Non-Certificated Support Employees             | -                                    | -                             | -                                  | -                                     | -                    | 650,524                       | 650,524               | 0.0%                         |
|                | 142 Substitute Non-Certificated                    | -                                    | -                             | -                                  | -                                     | -                    | 64,939                        | 64,939                | 0.0%                         |
|                | 143 Extra Duty/Supplemental Non-Certificated       | -                                    | -                             | -                                  | -                                     | -                    | 419                           | 419                   | 0.0%                         |
|                | 144 Overtime - Non-Certificated                    | -                                    | -                             | -                                  | -                                     | -                    | 2,411                         | 2,411                 | 0.0%                         |
|                | 148 Overtime - Non-Contributing - Non-Certificated | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 149 Staff Training - Non-Certificated              | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 162 Termination Benefits - Non-Certificated        | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 169 Insurance Rebate - Non-Certificated            | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 171 Compensation of Board Members                  | -                                    | -                             | -                                  | -                                     | -                    | 1,125                         | 1,125                 | 0.0%                         |
| <b>3.010</b>   | <b>SALARIES &amp; WAGES</b>                        | <b>-</b>                             | <b>-</b>                      | <b>-</b>                           | <b>-</b>                              | <b>-</b>             | <b>2,479,092</b>              | <b>2,479,092</b>      | <b>0.0%</b>                  |
|                | 210 STRS   | -                                    | -                             | -                                  | -                                     | -                    | 303,467                       | 303,467               | 0.0%                         |
|                | 220 SERS   | -                                    | -                             | -                                  | -                                     | -                    | 112,455                       | 112,455               | 0.0%                         |
|                | 223 Social Security - BOE and Summer Workers       | -                                    | -                             | -                                  | -                                     | -                    | 8                             | 8                     | 0.0%                         |
|                | 239 Other Fringe Benefits - Certified              | -                                    | -                             | -                                  | -                                     | -                    | 150                           | 150                   | 0.0%                         |
|                | 241 Medical Insurance - Certificated               | -                                    | -                             | -                                  | -                                     | -                    | 427,876                       | 427,876               | 0.0%                         |
|                | 242 Life Insurance - Certificated                  | -                                    | -                             | -                                  | -                                     | -                    | 1,771                         | 1,771                 | 0.0%                         |
|                | 243 Dental Insurance - Certificated                | -                                    | -                             | -                                  | -                                     | -                    | 23,303                        | 23,303                | 0.0%                         |
|                | 244 Vision Insurance - Certificated                | -                                    | -                             | -                                  | -                                     | -                    | (1,435)                       | (1,435)               | 0.0%                         |
|                | 249 Medicare - Certificated                        | -                                    | -                             | -                                  | -                                     | -                    | 24,526                        | 24,526                | 0.0%                         |
|                | 251 Medical Insurance - Non-Certificated           | -                                    | -                             | -                                  | -                                     | -                    | 224,434                       | 224,434               | 0.0%                         |
|                | 252 Life Insurance - Non-Certificated              | -                                    | -                             | -                                  | -                                     | -                    | 1,128                         | 1,128                 | 0.0%                         |
|                | 253 Dental Insurance - Non-Certificated            | -                                    | -                             | -                                  | -                                     | -                    | 11,081                        | 11,081                | 0.0%                         |
|                | 254 Vision Insurance - Non-Certificated            | -                                    | -                             | -                                  | -                                     | -                    | 2,169                         | 2,169                 | 0.0%                         |
|                | 259 Medicare - Non-Certificated                    | -                                    | -                             | -                                  | -                                     | -                    | 9,752                         | 9,752                 | 0.0%                         |
|                | 261 Workers Compensation - Certificated            | -                                    | -                             | -                                  | 6,569                                 | 6,569                | 7,383                         | 7,383                 | 0.0%                         |
|                | 262 Workers Compensation - Non-Certificated        | -                                    | -                             | -                                  | 3,235                                 | 3,235                | 3,637                         | 3,637                 | 0.0%                         |
|                | 281 Unemployment - Certificated                    | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                | 282 Unemployment - Non-Certificated                | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| <b>3.020</b>   | <b>FRINGES</b>                                     | <b>-</b>                             | <b>-</b>                      | <b>-</b>                           | <b>9,804</b>                          | <b>9,804</b>         | <b>1,151,705</b>              | <b>1,151,705</b>      | <b>0.0%</b>                  |

Continued on Next Page

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

| SM-2<br>Line # | Expenditures                                    | Permanent<br>Appropriation*<br>FY 26 | Appropriation<br>Adjustments* | Revised<br>Appropriation*<br>FY 26 | Prior FY<br>Carryover<br>Encumbrances | Expendable*<br>FY 26 | 1/12=<br>8.33%<br>July Actual | FYTD (2026)<br>Actual | % of<br>Expendable*<br>FY 26 |
|----------------|---|--------------------------------------|-------------------------------|------------------------------------|---------------------------------------|----------------------|-------------------------------|-----------------------|------------------------------|
| 410            | Contracted Services                             | -                                    | -                             | -                                  | 48,538                                | 48,538               | 209,120                       | 209,120               | 0.0%                         |
| 411            | Instructional Contracted Services               | -                                    | -                             | -                                  | 9,534                                 | 9,534                | 3,000                         | 3,000                 | 0.0%                         |
| 412            | Consultation/Support Services                   | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 413            | Health Services                                 | -                                    | -                             | -                                  | 2,062                                 | 2,062                | 33,618                        | 33,618                | 0.0%                         |
| 415            | Consultant Services                             | -                                    | -                             | -                                  | -                                     | -                    | 6,322                         | 6,322                 | 0.0%                         |
| 418            | Legal Services                                  | -                                    | -                             | -                                  | 16,596                                | 16,596               | 19,450                        | 19,450                | 0.0%                         |
| 419            | Other Professional Services                     | -                                    | -                             | -                                  | 1,061                                 | 1,061                | 200                           | 200                   | 0.0%                         |
| 420            | Contracted Services - Property                  | -                                    | -                             | -                                  | 9,415                                 | 9,415                | 45,928                        | 45,928                | 0.0%                         |
| 422            | Trash   | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 423            | Repairs   | -                                    | -                             | -                                  | 54,245                                | 54,245               | 24,522                        | 24,522                | 0.0%                         |
| 424            | Insurance                                       | -                                    | -                             | -                                  | -                                     | -                    | 184,465                       | 184,465               | 0.0%                         |
| 425            | Rentals   | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 429            | Uniforms / Security                             | -                                    | -                             | -                                  | 771                                   | 771                  | 5,089                         | 5,089                 | 0.0%                         |
| 430            | Instructional Mileage / Prof. Def. Expense      | -                                    | -                             | -                                  | 2,359                                 | 2,359                | 508                           | 508                   | 0.0%                         |
| 439            | Travel and Meeting Expense                      | -                                    | -                             | -                                  | 9,416                                 | 9,416                | 2,248                         | 2,248                 | 0.0%                         |
| 441            | Telephones                                      | -                                    | -                             | -                                  | -                                     | -                    | 3,289                         | 3,289                 | 0.0%                         |
| 443            | Postage   | -                                    | -                             | -                                  | 1,568                                 | 1,568                | 2,171                         | 2,171                 | 0.0%                         |
| 444            | Postage Machine Rental                          | -                                    | -                             | -                                  | 1,073                                 | 1,073                | -                             | -                     | 0.0%                         |
| 446            | Advertising - Legal                             | -                                    | -                             | -                                  | -                                     | -                    | 350                           | 350                   | 0.0%                         |
| 447            | Internet & Wifi Service                         | -                                    | -                             | -                                  | 176                                   | 176                  | 481                           | 481                   | 0.0%                         |
| 449            | Communications                                  | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 451            | Electricity                                     | -                                    | -                             | -                                  | -                                     | -                    | 44,953                        | 44,953                | 0.0%                         |
| 452            | Water/Sewage                                    | -                                    | -                             | -                                  | -                                     | -                    | 1,498                         | 1,498                 | 0.0%                         |
| 453            | Gas Heat  | -                                    | -                             | -                                  | -                                     | -                    | 14,126                        | 14,126                | 0.0%                         |
| 459            | Stormwater Assessment                           | -                                    | -                             | -                                  | -                                     | -                    | 11,574                        | 11,574                | 0.0%                         |
| 461            | Printing - Communications Department            | -                                    | -                             | -                                  | 8,550                                 | 8,550                | 6,050                         | 6,050                 | 0.0%                         |
| 471            | Tuition Paid - Other Districts                  | -                                    | -                             | -                                  | 4,360                                 | 4,360                | -                             | -                     | 0.0%                         |
| 474            | Excess Cost Tuition - Other Districts           | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 475            | Special Education Tuition - Other Districts     | -                                    | -                             | -                                  | 168,370                               | 168,370              | 17,405                        | 17,405                | 0.0%                         |
| 476            | Tuition - Vocational Education                  | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| 479            | Other Tuition                                   | -                                    | -                             | -                                  | 970                                   | 970                  | 500                           | 500                   | 0.0%                         |
| 480            | Contracted Student Transportation - Special Ed. | -                                    | -                             | -                                  | 58                                    | 58                   | 13,238                        | 13,238                | 0.0%                         |
| 481            | Payment in Lieu of Transportation               | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| <b>3.030</b>   | <b>PURCHASED SERVICES</b>                       | <b>-</b>                             | <b>-</b>                      | <b>-</b>                           | <b>339,120</b>                        | <b>339,120</b>       | <b>650,106</b>                | <b>650,106</b>        | <b>0.0%</b>                  |

Continued on Next Page

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

| SM-2<br>Line #     | Expenditures                               | Permanent<br>Appropriation*<br>FY 26 | Appropriation<br>Adjustments* | Revised<br>Appropriation*<br>FY 26 | Prior FY<br>Carryover<br>Encumbrances | Expendable*<br>FY 26 | 1/12=<br>8.33%<br>July Actual | FYTD (2026)<br>Actual | % of<br>Expendable*<br>FY 26 |
|--------------------|--|--------------------------------------|-------------------------------|------------------------------------|---------------------------------------|----------------------|-------------------------------|-----------------------|------------------------------|
|                    | 510 General Supplies                       | -                                    | -                             | -                                  | 34,874                                | 34,874               | 17,904                        | 17,904                | 0.0%                         |
|                    | 512 Office Supplies                        | -                                    | -                             | -                                  | 2,677                                 | 2,677                | 224                           | 224                   | 0.0%                         |
|                    | 514 Health & Hygiene Supplies              | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 516 Software                               | -                                    | -                             | -                                  | -                                     | -                    | 41,120                        | 41,120                | 0.0%                         |
|                    | 517 Computer Supplies                      | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 526 Textbooks - College Credit Plus        | -                                    | -                             | -                                  | -                                     | -                    | 32,524                        | 32,524                | 0.0%                         |
|                    | 560 Food Supplies                          | -                                    | -                             | -                                  | 3,800                                 | 3,800                | 7,322                         | 7,322                 | 0.0%                         |
|                    | 570 Maintenance Supplies                   | -                                    | -                             | -                                  | 12,916                                | 12,916               | 2,251                         | 2,251                 | 0.0%                         |
|                    | 572 Janitor Supplies                       | -                                    | -                             | -                                  | 4,000                                 | 4,000                | 12,990                        | 12,990                | 0.0%                         |
|                    | 573 Furniture                              | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 581 Transportation Supplies                | -                                    | -                             | -                                  | 54,643                                | 54,643               | 13,807                        | 13,807                | 0.0%                         |
|                    | 582 Fuel                                   | -                                    | -                             | -                                  | 500                                   | 500                  | 21,703                        | 21,703                | 0.0%                         |
|                    | 583 Tires                                  | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 590 Other Supplies - Plaques               | -                                    | -                             | -                                  | -                                     | -                    | 40                            | 40                    | 0.0%                         |
| <b>3.040</b>       | <b>SUPPLIES, MATERIALS &amp; TEXTS</b>     | -                                    | -                             | -                                  | <b>113,410</b>                        | <b>113,410</b>       | <b>149,886</b>                | <b>149,886</b>        | <b>0.0%</b>                  |
|                    | 640 New Equipment                          | -                                    | -                             | -                                  | -                                     | -                    | 3,913                         | 3,913                 | 0.0%                         |
| <b>3.050</b>       | <b>TOTAL CAPITAL OUTLAY</b>                | -                                    | -                             | -                                  | -                                     | -                    | <b>3,913</b>                  | <b>3,913</b>          | <b>0.0%</b>                  |
|                    | 814 Energy Conservation Loans - HB264      | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 824 Energy Conservation Loans - Interest   | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| <b>4.010-4.060</b> | <b>TOTAL DEBT SERVICE</b>                  | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | <b>0.0%</b>                  |
|                    | 841 Dues & Fees                            | -                                    | -                             | -                                  | -                                     | -                    | 3,483                         | 3,483                 | 0.0%                         |
|                    | 843 State Audit / Conversion Fees          | -                                    | -                             | -                                  | 5,535                                 | 5,535                | -                             | -                     | 0.0%                         |
|                    | 844 County Board of Education Contribution | -                                    | -                             | -                                  | -                                     | -                    | 2,224                         | 2,224                 | 0.0%                         |
|                    | 845 Property Tax Collection Fees           | -                                    | -                             | -                                  | -                                     | -                    | 985                           | 985                   | 0.0%                         |
|                    | 846 Election Expenses                      | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 847 Ads Delinquent Lands                   | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 848 Bank Charges and Fees                  | -                                    | -                             | -                                  | -                                     | -                    | 1,310                         | 1,310                 | 0.0%                         |
|                    | 849 Misc. Fees - Auditor's Office          | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 850 Liability Insurance                    | -                                    | -                             | -                                  | -                                     | -                    | 53,010                        | 53,010                | 0.0%                         |
| <b>4.300</b>       | <b>OTHER EXPENSES</b>                      | -                                    | -                             | -                                  | <b>5,535</b>                          | <b>5,535</b>         | <b>61,012</b>                 | <b>61,012</b>         | <b>0.0%</b>                  |
|                    | 910 Transfer Out                           | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 921 Advance Out                            | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
|                    | 930 Refund of Prior Year Receipts          | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | 0.0%                         |
| <b>5.010-5.030</b> | <b>TRANSFERS &amp; ADVANCES</b>            | -                                    | -                             | -                                  | -                                     | -                    | -                             | -                     | <b>0.0%</b>                  |
| <b>5.050</b>       | <b>TOTAL EXPENDITURES</b>                  | -                                    | -                             | -                                  | <b>467,869</b>                        | <b>467,869</b>       | <b>4,495,713</b>              | <b>4,495,713</b>      | <b>0.0%</b>                  |

\* Will be displayed once permanent appropriations are board approved in September



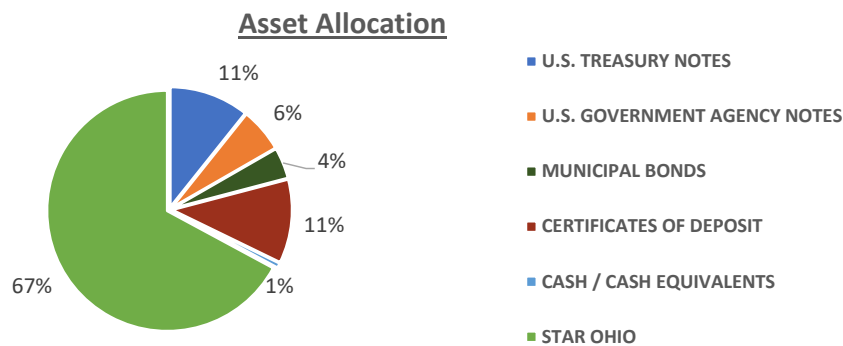
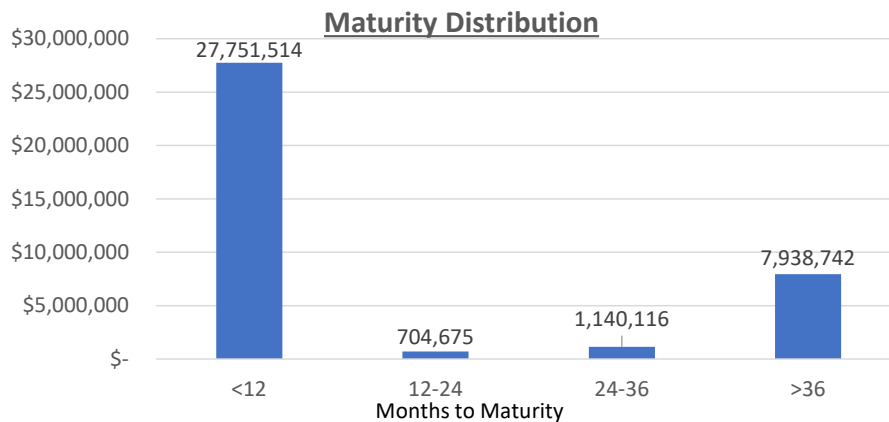
# Riverside Local School District

## Monthly Investment Report



July 31, 2025

| Investment Accounts                     |                         |               |                  |
|---|-------------------------|---------------|------------------|
| Riverside Local School District         | Total Investments       | Average Yield | Average Maturity |
| <b>STAR Ohio</b>                        | \$ 25,196,952.03        | 4.47%         | 0.01 yrs         |
| <b>RedTree Investment Account:</b>      |                         |               |                  |
| Certificates of Deposit                 | \$ 4,239,440.25         | 4.12%         | 1.62 yrs         |
| U.S. Government Agency Notes            | \$ 2,238,835.75         | 3.29%         | 2.9 yrs          |
| U.S. Treasury Notes                     | \$ 4,027,258.95         | 3.82%         | 3.27 yrs         |
| Municipal Bonds                         | \$ 1,581,852.80         | 2.68%         | 4.17 yrs         |
| Money Market Fund                       | \$ 250,707.16           | 4.18%         | 0.01 yrs         |
| <b>RedTree Investment Account Total</b> | <b>\$ 12,338,094.91</b> | <b>3.7%</b>   | <b>2.67 yrs</b>  |
| <b>Total Investments</b>                | <b>\$ 37,535,046.94</b> | <b>4.21%</b>  | <b>0.89 yrs</b>  |



| Benchmark Interest Rates | 7/31/25 | 7/31/24 |
|--------------------------|---------|---------|
| STAR Ohio                | 4.47%   | 5.44%   |
| 6-Month Treasury         | 4.31%   | 5.14%   |
| 2-Year Treasury          | 3.94%   | 4.29%   |

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.