



FINANCIAL REPORTS

FOR THE MONTH ENDED JANUARY 31, 2026

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
January 31, 2026**

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**Riverside Local Schools
Bank Reconciliation
January 31, 2026**

Bank Balances

Huntington	1,036,057.62
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	262,161.41
Star Ohio	9,765,387.77
Redtree/US Bank	12,541,030.55

Outstanding Items

Payroll Outstanding Checks	(48,190.53)
Operating Outstanding checks	(483,187.97)
Payroll ACH payments Outstanding	(423,904.35)
Payroll correction-ACH	1,190.58
Payroll American Fidelity Overpayment	36.50
Payroll - Deduction Underpayment	(24.00)
Payroll - Returned ACH Payment (paycheck)	246.27
Payroll - Adjustment	103.96
STRS Payment - 1/30/26 Pay	(12,262.01)
Board Share Medicare - 1/30/26	(19,653.47)

Total Bank Balance

22,633,602.33

Book Balances

Cash Summary Report

22,633,602.33

Total Book Balance

22,633,602.33

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
January 31, 2026**

Fund	Fund Description	FY Beginning Fund Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Cash Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	20,055,601.51	921,904.54	28,036,286.28	4,439,351.57	32,547,807.00	15,544,080.79	4,813,878.00	10,730,202.79
002	Bond Retirement	2,158,509.60	3,604.66	952,383.91	-	1,307,357.46	1,803,536.05	637,293.11	1,166,242.94
003	Permanent Improvement	867,377.47	6,627.90	25,957.10	-	677,031.38	216,303.19	-	216,303.19
006	Food Service Fund	879,296.92	153,591.56	1,282,259.21	298,870.09	1,666,550.18	495,005.95	607,915.22	(112,909.27)
007	Special Trust	56,321.76	208.63	9,952.17	-	-	66,273.93	-	66,273.93
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	332,963.32	12,186.91	76,571.75	5,668.84	58,475.11	351,059.96	34,386.26	316,673.70
020	Latchkey	311,686.27	24,456.41	199,896.64	28,587.82	297,431.30	214,151.61	29,507.07	184,644.54
022	Unclaimed Funds	6,421.98	-	6,642.00	-	319.57	12,744.41	-	12,744.41
024	Employee Benefits Self-Insurance	-	1,033,271.79	1,033,271.79	228,900.76	228,900.76	804,371.03	-	804,371.03
030	Joint Financing District	1,674,039.40	1,941.72	1,531,621.07	314,378.20	2,233,591.48	972,068.99	-	972,068.99
033	Permanent Improvement Levy	7,503,413.41	8,079.92	1,444,170.69	1,223,034.64	4,906,059.25	4,041,524.85	3,268,010.95	773,513.90
035	Termination Benefit Fund	863,635.63	748.32	12,361.54	109,870.48	502,087.70	373,909.47	-	373,909.47
200	Student Managed Activity	92,046.05	4,089.99	105,621.05	11,394.90	88,239.65	109,427.45	87,285.21	22,142.24
300	District Managed Activity	193,189.06	18,909.07	235,431.27	43,883.63	281,184.45	147,435.88	134,976.35	12,459.53
State Funds:									
451	Network Subsidy	-	-	6,000.00	-	-	6,000.00	-	6,000.00
499	Miscellaneous State Grant Fund	1,952,939.52	18,008.26	20,054.21	-	3,849,875.18	(1,876,881.45)	248,952.92	(2,125,834.37)
Federal Funds:									
516	IDEA Part B Special Education	24,965.97	-	149,781.11	83,141.32	593,596.28	(418,849.20)	-	(418,849.20)
551	Title III - Limited English Proficiency	-	310.00	310.00	210.00	847.00	(537.00)	-	(537.00)
572	Title I - Targeted Assistance	12,468.08	-	78,460.81	33,376.27	252,414.29	(161,485.40)	1,960.00	(163,445.40)
584	Title IV-A - Student Support and Academic Enrichment	18.99	-	8,675.01	1,265.84	33,208.30	(24,514.30)	13,107.83	(37,622.13)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,433.84	33,478.10	33,478.10	7,152.13	86,871.90	(42,959.96)	5,284.66	(48,244.62)
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-	-	-
Total All Funds		36,996,264.86	2,241,417.78	35,249,185.71	6,829,086.49	49,611,848.24	22,633,602.33	9,882,557.58	12,751,044.75

**Riverside Local Schools
Appropriation Summary
All Funds
January 31, 2026**

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	56,912,025.00	760,342.69	57,672,367.69	32,547,807.00	4,813,878.00	20,310,682.69
002	Bond Retirement	1,975,000.00	-	1,975,000.00	1,307,357.46	637,293.11	30,349.43
003	Permanent Improvement	7,500.00	677,031.38	684,531.38	677,031.38	-	7,500.00
006	Food Service Fund	2,442,443.20	96,753.72	2,539,196.92	1,666,550.18	607,915.22	264,731.52
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	58,475.11	34,386.26	345,754.21
020	Latchkey	480,000.00	36,768.31	516,768.31	297,431.30	29,507.07	189,829.94
022	Unclaimed Funds	6,421.98	-	6,421.98	319.57	-	6,102.41
030	Joint Financing District	3,975,000.00	-	3,975,000.00	2,233,591.48	-	1,741,408.52
033	Permanent Improvement Levy	2,778,146.23	7,394,917.18	10,173,063.41	4,906,059.25	3,268,010.95	1,998,993.21
035	Termination Benefit Fund	700,000.00	-	700,000.00	502,087.70	-	197,912.30
200	Student Managed Activity	235,936.00	7,739.61	243,675.61	88,239.65	87,285.21	68,150.75
300	District Managed Activity	630,593.00	19,837.44	650,430.44	281,184.45	134,976.35	234,269.64
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	3,849,875.18	248,952.92	(1,674,888.58)
Federal Funds:							
516	IDEA Part B Special Education	1,218,307.63	-	1,218,307.63	593,596.28	-	624,711.35
551	Title III - Limited English Proficiency	29,125.65	-	29,125.65	847.00	-	28,278.65
572	Title I - Targeted Assistance	690,477.81	1,000.00	691,477.81	252,414.29	1,960.00	437,103.52
584	Title IV-A - Student Support and Academic Enrichment	68,644.46	-	68,644.46	33,208.30	13,107.83	22,328.33
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	86,871.90	5,284.66	93,996.65
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-
Total All Funds		73,359,124.79	10,938,984.75	84,298,109.54	49,382,947.48	9,882,557.58	25,032,604.48

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

	January 2025 Actual	January 2026 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	756,467	798,168	41,701	4,687,126	4,962,793	275,667
1.040 Restricted Grants-in-Aid	85,005	31,913	(53,092)	476,719	252,983	(223,735)
1.050 State Share of Local Property Taxes	-	-	-	1,970,808	2,136,731	165,924
1.060 All Other Operating Revenue	108,717	91,823	(16,894)	1,761,882	1,231,994	(529,889)
1.070 Total Revenue	950,189	921,905	(28,285)	24,547,580	26,073,848	1,526,269
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	-	-	-	57,262	9,627	(47,635)
2.070 Total Other Financing Sources	-	-	-	281,317	1,962,438	1,681,120
2.080 Total Revenues and Other Financing Sources	950,189	921,905	(28,285)	24,828,897	28,036,286	3,207,389
EXPENDITURES						
3.010 Personal Services	2,461,181	2,496,401	35,219	17,242,379	17,614,812	372,433
3.020 Employees' Retirement/Insurance Benefits	1,113,908	1,239,876	125,968	7,457,929	8,910,736	1,452,807
3.030 Purchased Services	465,086	573,392	108,305	3,888,172	4,334,122	445,950
3.040 Supplies and Materials	146,380	124,932	(21,448)	1,293,112	1,374,731	81,619
3.050 Capital Outlay	6,456	-	(6,456)	43,489	24,477	(19,012)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	65,340	67,745	2,405
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	7,911	6,708	(1,202)
4.300 Other Objects	19,202	4,751	(14,451)	229,132	214,475	(14,657)
4.500 Total Expenditures	4,212,214	4,439,352	227,137	30,227,465	32,547,807	2,320,342
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	4,212,214	4,439,352	227,137	30,477,465	32,547,807	2,070,342
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,262,025)	(3,517,447)	(255,422)	(5,648,568)	(4,511,521)	1,137,047
7.010 Beginning Cash Balance	21,101,211	19,061,528	(2,039,683)	23,487,754	20,055,602	(3,432,152)
7.020 Ending Cash Balance	17,839,186	15,544,081	(2,295,105)	17,839,186	15,544,081	(2,295,105)
8.010 Outstanding Encumbrances	4,076,064	4,813,878	737,814	4,076,064	4,813,878	737,814
15.010 Unreserved Fund Balance	13,763,121	10,730,203	(3,032,918)	13,763,121	10,730,203	(3,032,918)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
January 31, 2026**

SM-2 Receipt			7/12=	58.33%		
Line #	Code	Revenue Source	FY 26 Estimate	Jan. 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	663,015	4,689,468	59.4%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	291,389	135,153	273,326	93.8%
			<u>8,191,389</u>	<u>798,168</u>	<u>4,962,793</u>	<u>60.6%</u>
1.040	3211	Poverty Based Assistance	114,844	9,442	66,006	57.5%
1.040	3215	Career Technical Education	2,150	581	4,100	190.7%
1.040	3216	Gifted	78,270	6,272	45,057	57.6%
1.040	3217	English Learners	28,231	2,032	15,373	54.5%
1.040	3218	Student Wellness and Success	166,950	13,586	96,123	57.6%
1.040	3219	Other Restricted State Revenue	40,000	-	26,324	65.8%
			<u>430,445</u>	<u>31,913</u>	<u>252,983</u>	<u>58.8%</u>
1.050	3131	10% and 2.5% Rollback	3,697,420	-	1,796,417	48.6%
1.050	3132	Homestead Exemption	545,402	-	340,314	62.4%
			<u>4,242,822</u>	<u>-</u>	<u>2,136,731</u>	<u>50.4%</u>
1.060	1190	Manufactured Homes Tax	57,000	-	18,256	32.0%
1.060	1219	Tuition - Preschool	70,000	9,945	39,763	56.8%
1.060	1221	Tuition - SF 14	290,000	2,606	139,331	48.1%
1.060	1223	Tuition - Other Districts - Special Education	390,000	6,890	66,012	16.9%
1.060	1344	Field Trips	48,000	877	29,124	60.7%
1.060	1410	Interest	950,000	31,077	540,410	56.9%
1.060	1740	Class Fees	211,500	7,757	147,965	70.0%
1.060	1790	Pay to Participate Fees	192,000	9,100	108,800	56.7%
1.060	1810	Rental of Property	3,000	-	2,616	87.2%
1.060	1820	Donations	20,000	-	18,900	94.5%
1.060	1833	Medicaid School Program	475,000	12,166	38,731	8.2%
1.060	1860	Fines / Damages	25,900	2,111	12,744	49.2%
1.060	1880	Compensation from Property Tax Exempt.	250,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	130,000	9,294	69,344	53.3%
			<u>3,112,400</u>	<u>91,823</u>	<u>1,231,994</u>	<u>39.6%</u>
		Total Revenue	53,978,700	921,905	26,073,848	48.3%
Other Financing Sources:						
2.060	1933	Sale of Assets	3,000	-	9,627	320.9%
2.050	5220	Return of Advances	2,277,811	-	1,952,811	85.7%
2.060	5300	Refund of Prior Year Expenditures	425,000	-	-	0.0%
		Total Other Financing Sources	2,705,811	-	1,962,438	72.5%
		Total Revenue and Other Financing Sources	56,684,511	921,905	28,036,286	49.5%

**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	7/12=	58.33%	FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Jan. Actual		
111	Regular Certificated Salaries	21,782,014	-	21,782,014	-	21,782,014	1,749,666	12,190,390	56.0%
112	Substitute Teachers	95,000	-	95,000	-	95,000	1,796	49,121	51.7%
113	Extra Duty/Supplemental Teachers	547,062	-	547,062	-	547,062	12,344	254,147	46.5%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	543	24,959	124.8%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	-	1,170	1.5%
141	Non-Certificated Support Employees	8,233,291	-	8,233,291	-	8,233,291	670,845	4,623,065	56.2%
142	Substitute Non-Certificated	298,961	-	298,961	-	298,961	26,615	222,889	74.6%
143	Extra Duty/Supplemental Non-Certificated	200,000	-	200,000	-	200,000	7,646	74,565	37.3%
144	Overtime - Non-Certificated	280,000	-	280,000	-	280,000	24,821	151,683	54.2%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	35,000	-	35,000	-	35,000	-	8,578	24.5%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	70,000	-	70,000	-	70,000	-	2,120	3.0%
171	Compensation of Board Members	20,000	-	20,000	-	20,000	2,125	12,125	60.6%
3.010	SALARIES & WAGES	31,661,328	-	31,661,328	-	31,661,328	2,496,401	17,614,812	55.6%
210	STRS	3,400,167	-	3,400,167	-	3,400,167	300,335	2,097,438	61.7%
220	SERS	1,650,000	-	1,650,000	-	1,650,000	117,537	936,334	56.8%
223	Social Security - BOE and Summer Workers	-	-	-	-	-	23	124	0.0%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,050	58.3%
241	Medical Insurance - Certificated	5,523,831	-	5,523,831	-	5,523,831	469,382	3,492,332	63.2%
242	Life Insurance - Certificated	21,300	-	21,300	-	21,300	1,802	12,474	58.6%
243	Dental Insurance - Certificated	279,200	-	279,200	-	279,200	18,115	146,960	52.6%
244	Vision Insurance - Certificated	17,200	-	17,200	-	17,200	2,885	(5,425)	-31.5%
249	Medicare - Certificated	312,368	-	312,368	-	312,368	24,536	174,897	56.0%
251	Medical Insurance - Non-Certificated	2,646,000	-	2,646,000	-	2,646,000	269,643	1,808,861	68.4%
252	Life Insurance - Non-Certificated	13,600	-	13,600	-	13,600	1,145	7,910	58.2%
253	Dental Insurance - Non-Certificated	131,400	-	131,400	-	131,400	10,905	75,944	57.8%
254	Vision Insurance - Non-Certificated	26,100	-	26,100	-	26,100	1,546	14,374	55.1%
259	Medicare - Non-Certificated	123,300	-	123,300	-	123,300	9,870	69,289	56.2%
261	Workers Compensation - Certificated	93,200	-	93,200	7,383	100,583	8,041	52,377	52.1%
262	Workers Compensation - Non-Certificated	49,260	-	49,260	3,637	52,897	3,960	25,798	48.8%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	FRINGES	14,288,726	-	14,288,726	11,020	14,299,746	1,239,876	8,910,736	62.3%

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**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	7/12=		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	58.33% Jan. Actual		
410	Contracted Services	1,417,825	-	1,417,825	91,062	1,508,887	99,377	1,013,818	67.2%
411	Instructional Contracted Services	700,500	-	700,500	782	701,282	72,082	318,621	45.4%
412	Consultation/Support Services	13,600	-	13,600	-	13,600	-	12,809	94.2%
413	Health Services	799,400	-	799,400	30,510	829,910	133,147	454,772	54.8%
415	Consultant Services	6,400	-	6,400	6,322	12,722	-	6,322	49.7%
416	EMIS	4,500	-	4,500	-	4,500	-	4,500	100.0%
418	Legal Services	239,050	-	239,050	65,160	304,210	58,871	163,018	53.6%
419	Other Professional Services	18,400	-	18,400	8,442	26,842	-	52,651	196.2%
420	Contracted Services - Property	428,200	-	428,200	18,771	446,971	18,058	293,717	65.7%
422	Trash	-	-	-	-	-	-	-	0.0%
423	Repairs	484,900	-	484,900	37,440	522,340	30,939	273,625	52.4%
424	Insurance	168,000	-	168,000	-	168,000	-	189,252	112.7%
425	Rentals	5,000	-	5,000	-	5,000	-	5,441	108.8%
429	Uniforms / Security	46,200	-	46,200	384	46,584	3,229	30,835	66.2%
430	Instructional Mileage / Prof. Def. Expense	34,900	-	34,900	669	35,569	1,989	16,520	46.4%
439	Travel and Meeting Expense	35,800	-	35,800	2,209	38,009	2,888	19,415	51.1%
441	Telephones	39,800	-	39,800	-	39,800	3,418	30,197	75.9%
443	Postage	25,600	-	25,600	98	25,698	2,424	19,289	75.1%
444	Postage Machine Rental	3,000	-	3,000	-	3,000	72	627	20.9%
446	Advertising - Legal	1,700	-	1,700	350	2,050	50	750	36.6%
447	Internet & Wifi Service	43,000	-	43,000	37	43,037	481	55,736	129.5%
449	Communications	4,850	-	4,850	-	4,850	-	-	0.0%
451	Electricity	556,100	-	556,100	-	556,100	47,069	367,535	66.1%
452	Water/Sewage	58,000	-	58,000	-	58,000	1,533	43,100	74.3%
453	Gas Heat	196,350	-	196,350	-	196,350	12,865	95,929	48.9%
459	Stormwater Assessment	23,200	-	23,200	-	23,200	-	11,574	49.9%
461	Printing - Communications Department	26,000	-	26,000	6,050	32,050	-	14,679	45.8%
471	Tuition Paid - Other Districts	77,000	-	77,000	3,000	80,000	4,063	18,283	22.9%
474	Excess Cost Tuition - Other Districts	191,400	-	191,400	-	191,400	-	22,702	11.9%
475	Special Education Tuition - Other Districts	925,250	-	925,250	355,466	1,280,716	69,201	420,313	32.8%
477	Tuition - Preschool Open Enrollment	1,200	-	1,200	-	1,200	-	(0)	0.0%
476	Tuition - Vocational Education	400	-	400	-	400	-	-	0.0%
479	Other Tuition	336,950	-	336,950	-	336,950	6,728	44,201	13.1%
480	Contracted Student Transportation - Special Ed.	408,700	-	408,700	11,005	419,705	4,907	207,848	49.5%
481	Payment in Lieu of Transportation	121,800	-	121,800	-	121,800	-	126,044	103.5%
3.030	PURCHASED SERVICES	7,442,975	-	7,442,975	637,757	8,080,732	573,392	4,334,122	53.6%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2026**

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	7/12= Expendable FY 26	58.33% Jan. Actual	FYTD (2026) Actual	% of Expendable FY 26
	510 General Supplies	517,450	-	517,450	25,393	542,843	30,324	501,326	92.4%
	512 Office Supplies	40,500	-	40,500	625	41,125	2,272	14,021	34.1%
	514 Health & Hygiene Supplies	17,200	-	17,200	-	17,200	3,777	11,402	66.3%
	516 Software	83,300	-	83,300	-	83,300	871	168,551	202.3%
	517 Computer Supplies	15,200	-	15,200	4,082	19,282	1,080	22,510	116.7%
	526 Textbooks - College Credit Plus	66,700	-	66,700	27,250	93,950	-	63,494	67.6%
	546 Electronic Subscriptions	12,200	-	12,200	-	12,200	-	13,203	108.2%
	560 Food Supplies	27,400	-	27,400	7,285	34,685	-	13,144	37.9%
	570 Maintenance Supplies	154,000	-	154,000	12,519	166,519	11,576	96,788	58.1%
	572 Janitor Supplies	144,900	-	144,900	16,996	161,896	8,712	65,917	40.7%
	573 Furniture	-	-	-	-	-	15,560	15,560	0.0%
	581 Transportation Supplies	253,100	-	253,100	12,826	265,926	24,607	118,723	44.6%
	582 Fuel	401,500	-	401,500	-	401,500	26,153	219,476	54.7%
	583 Tires	40,000	-	40,000	-	40,000	-	37,410	93.5%
	590 Other Supplies - Plaques	100	-	100	-	100	-	2,530	2530.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,773,550	-	1,773,550	106,978	1,880,528	124,932	1,374,731	73.1%
	640 New Equipment	50,000	-	50,000	4,188	54,188	-	24,477	45.2%
3.050	TOTAL CAPITAL OUTLAY	50,000	-	50,000	4,188	54,188	-	24,477	45.2%
	814 Energy Conservation Loans - HB264	67,745	-	67,745	-	67,745	-	67,745	100.0%
	824 Energy Conservation Loans - Interest	12,170	-	12,170	-	12,170	-	6,708	55.1%
4.010-4.060	TOTAL DEBT SERVICE	79,915	-	79,915	-	79,915	-	74,453	93.2%
	841 Dues & Fees	18,850	-	18,850	400	19,250	554	10,468	54.4%
	843 State Audit / Conversion Fees	40,000	-	40,000	-	40,000	-	2,400	6.0%
	844 County Board of Education Contribution	26,700	-	26,700	-	26,700	2,153	15,248	57.1%
	845 Property Tax Collection Fees	401,281	-	401,281	-	401,281	-	103,475	25.8%
	846 Election Expenses	-	-	-	-	-	-	-	0.0%
	847 Ads Delinquent Lands	500	-	500	-	500	-	-	0.0%
	848 Bank Charges and Fees	28,400	-	28,400	-	28,400	2,044	13,323	46.9%
	849 Misc. Fees - Auditor's Office	-	-	-	-	-	-	-	0.0%
	850 Liability Insurance	73,700	-	73,700	-	73,700	-	69,560	94.4%
4.300	OTHER EXPENSES	589,431	-	589,431	400	589,831	4,751	214,475	36.4%
	910 Transfer Out	1,026,100	-	1,026,100	-	1,026,100	-	-	0.0%
	921 Advance Out	-	-	-	-	-	-	-	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	1,026,100	-	1,026,100	-	1,026,100	-	-	0.0%
5.050	TOTAL EXPENDITURES	56,912,025	-	56,912,025	760,343	57,672,368	4,439,352	32,547,807	56.4%



Riverside Local School District
Monthly Investment Report

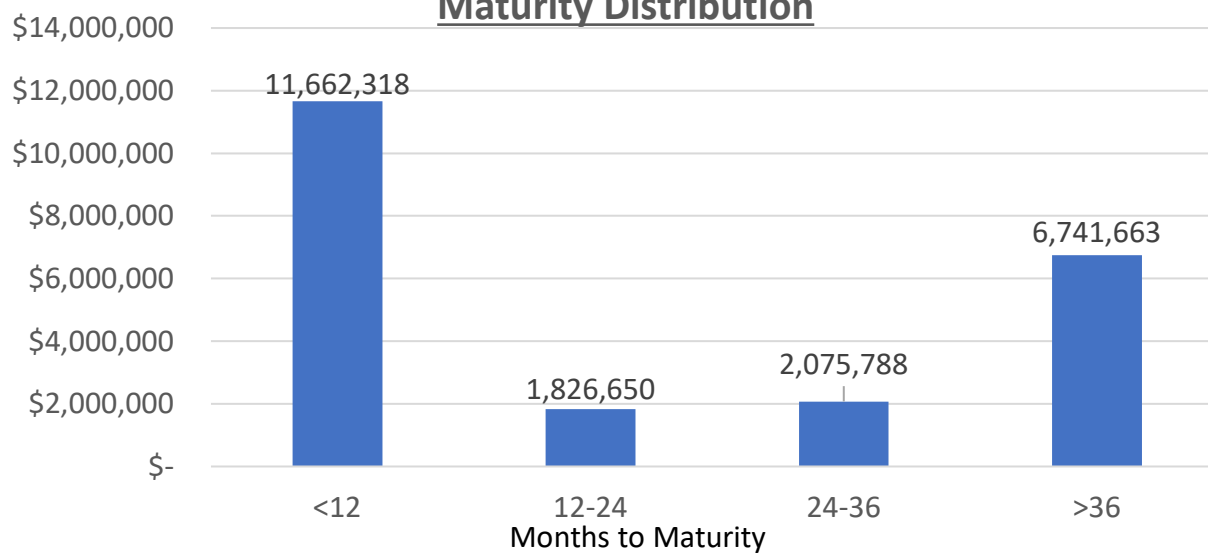


January 31, 2026

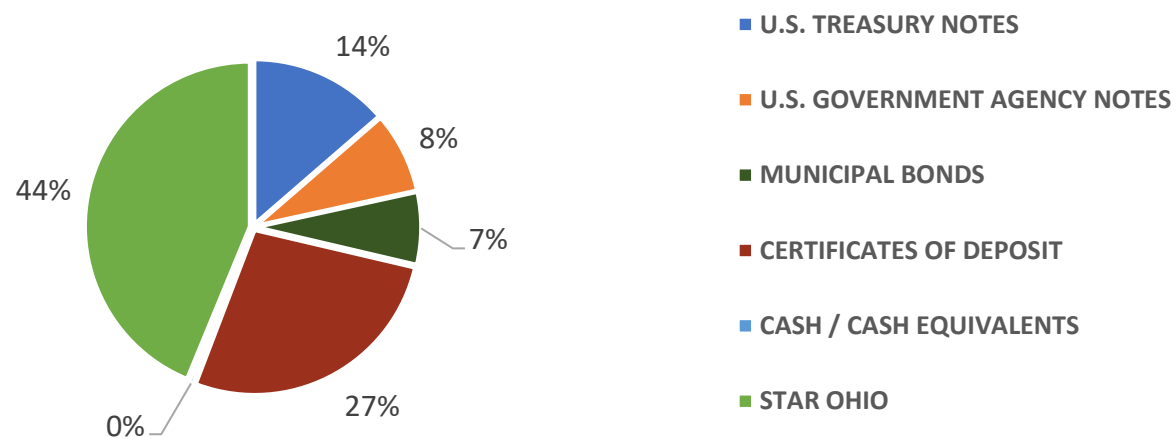
Investment Accounts

	Total Investments	Average Yield	Average Maturity
Riverside Local School District			
STAR Ohio	\$ 9,765,387.77	3.83%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 6,054,958.00	3.87%	2.34 yrs
U.S. Government Agency Notes	\$ 1,768,835.75	3.32%	2.67 yrs
U.S. Treasury Notes	\$ 3,042,787.94	3.92%	2.82 yrs
Municipal Bonds	\$ 1,581,852.80	2.67%	3.75 yrs
Money Market Fund	\$ 92,596.06	3.55%	0.01 yrs
RedTree Investment Account Total	\$ 12,541,030.55	3.65%	2.66 yrs
Total Investments	\$ 22,306,418.32	3.73%	1.5 yrs

Maturity Distribution



Asset Allocation



Benchmark Interest Rates	1/31/26	1/31/25
STAR Ohio	3.83%	4.53%
6-Month Treasury	3.61%	4.28%
2-Year Treasury	3.52%	4.22%

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.