



FINANCIAL REPORTS

FOR THE MONTH ENDED DECEMBER 31, 2025

**PREPARED BY:
TREASURER'S OFFICE**

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

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**Riverside Local Schools
Bank Reconciliation
December 31, 2025**

Bank Balances

Huntington	917,480.01
Dragonfly	10,000.00
Change Fund - Latchkey	400.00
Change Fund - Nutrition Services	1,010.00
Change Fund - Athletics	3,000.00
Change Fund - Drama	
Petty Cash	200.00
Star Ohio-RLEEF Funds	261,309.35
Star Ohio	13,714,125.88
Redtree/US Bank	12,529,195.42

Outstanding Items

Payroll Outstanding Checks	(46,352.50)
Operating Outstanding checks	(166,290.73)
Payroll ACH payments Outstanding	(4,069.12)
Payroll correction-ACH	1,190.58
Payroll American Fidelity Overpayment	36.50
In Transit	33.46
Payroll Adjustment	2.19

Total Bank Balance

27,221,271.04

Book Balances

Cash Summary Report

27,221,271.04

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

Fund	Fund Description	FY Beginning Fund Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Cash Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	20,055,601.51	781,059.41	27,114,381.74	5,226,551.22	28,108,455.43	19,061,527.82	5,329,405.23	13,732,122.59
002	Bond Retirement	2,158,509.60	6,234.13	948,779.25	-	1,307,357.46	1,799,931.39	637,293.11	1,162,638.28
003	Permanent Improvement	867,377.47	2,929.16	19,329.20	-	677,031.38	209,675.29	-	209,675.29
006	Food Service Fund	879,296.92	178,016.61	1,128,667.65	237,879.08	1,367,680.09	640,284.48	768,324.31	(128,039.83)
007	Special Trust	56,321.76	8,715.56	9,743.54	-	-	66,065.30	-	66,065.30
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	332,963.32	27,495.32	64,384.84	6,872.75	52,806.27	344,541.89	31,699.47	312,842.42
020	Latchkey	311,686.27	26,816.20	175,440.23	29,670.38	268,843.48	218,283.02	27,767.81	190,515.21
022	Unclaimed Funds	6,421.98	2,739.00	6,642.00	-	319.57	12,744.41	-	12,744.41
030	Joint Financing District	1,674,039.40	4,450.09	1,529,679.35	365,975.51	1,919,213.28	1,284,505.47	-	1,284,505.47
033	Permanent Improvement Levy	7,503,413.41	18,191.23	1,436,090.77	389,459.04	3,683,024.61	5,256,479.57	4,478,205.59	778,273.98
035	Termination Benefit Fund	863,635.63	1,673.79	11,613.22	-	392,217.22	483,031.63	110,870.48	372,161.15
200	Student Managed Activity	92,046.05	14,612.25	101,531.06	8,301.21	76,844.75	116,732.36	85,718.68	31,013.68
300	District Managed Activity	193,189.06	20,537.34	216,522.20	51,892.12	237,300.82	172,410.44	164,767.59	7,642.85
State Funds:									
451	Network Subsidy	-	-	6,000.00	-	-	6,000.00	-	6,000.00
499	Miscellaneous State Grant Fund	1,952,939.52	-	2,045.95	2,353.76	3,849,875.18	(1,894,889.71)	175,625.79	(2,070,515.50)
Federal Funds:									
516	IDEA Part B Special Education	24,965.97	-	149,781.11	98,830.62	510,454.96	(335,707.88)	-	(335,707.88)
551	Title III - Limited English Proficiency	-	-	-	327.00	637.00	(637.00)	210.00	(847.00)
572	Title I - Targeted Assistance	12,468.08	-	78,460.81	37,780.98	219,038.02	(128,109.13)	-	(128,109.13)
584	Title IV-A - Student Support and Academic Enrichment	18.99	-	8,675.01	1,198.98	31,942.46	(23,248.46)	12,581.60	(35,830.06)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,433.84	-	-	10,696.48	79,719.77	(69,285.93)	4,600.52	(73,886.45)
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-	-	-
Total All Funds		36,996,264.86	1,093,470.09	33,007,767.93	6,467,789.13	42,782,761.75	27,221,271.04	11,827,070.18	15,394,200.86

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

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	56,912,025.00	760,342.69	57,672,367.69	28,108,455.43	5,329,405.23	24,234,507.03
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	1,367,680.09	768,324.31	403,192.52
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	52,806.27	31,699.47	354,109.84
020	Latchkey	480,000.00	36,768.31	516,768.31	268,843.48	27,767.81	220,157.02
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	1,919,213.28	-	2,055,786.72
033	Permanent Improvement Levy	2,778,146.23	7,394,917.18	10,173,063.41	3,683,024.61	4,478,205.59	2,011,833.21
035	Termination Benefit Fund	700,000.00	-	700,000.00	392,217.22	110,870.48	196,912.30
200	Student Managed Activity	235,936.00	7,739.61	243,675.61	76,844.75	85,718.68	81,112.18
300	District Managed Activity	630,593.00	19,837.44	650,430.44	237,300.82	164,767.59	248,362.03
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	175,625.79	(1,601,561.45)
Federal Funds:							
516	IDEA Part B Special Education	1,218,307.63	-	1,218,307.63	510,454.96	-	707,852.67
551	Title III - Limited English Proficiency	29,125.65	-	29,125.65	637.00	210.00	28,278.65
572	Title I - Targeted Assistance	690,477.81	1,000.00	691,477.81	219,038.02	-	472,439.79
584	Title IV-A - Student Support and Academic Enrichment	68,644.46	-	68,644.46	31,942.46	12,581.60	24,120.40
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	79,719.77	4,600.52	101,832.92
599	Miscellaneous Federal Grant Fund	-	-	-	-	-	-
Total All Funds		73,359,124.79	10,938,984.75	84,298,109.54	42,782,761.75	11,827,070.18	29,688,277.61

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

	December 2024 Actual	December 2025 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	14,188,887	15,977,259	1,788,372
1.020 Tangible Personal Property Tax	-	-	-	1,462,158	1,512,088	49,930
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	639,467	660,186	20,719	3,930,659	4,164,625	233,966
1.040 Restricted Grants-in-Aid	43,846	13,516	(30,330)	391,714	221,070	(170,643)
1.050 State Share of Local Property Taxes	-	-	-	1,970,808	2,136,731	165,924
1.060 All Other Operating Revenue	136,296	107,357	(28,939)	1,653,165	1,140,170	(512,995)
1.070 Total Revenue	819,609	781,059	(38,549)	23,597,390	25,151,944	1,554,554
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	819,609	781,059	(38,549)	23,878,708	27,114,382	3,235,674
EXPENDITURES						
3.010 Personal Services	2,461,388	2,452,218	(9,169)	14,781,198	15,118,411	337,213
3.020 Employees' Retirement/Insurance Benefits	1,081,810	1,893,242	811,432	6,344,022	7,670,861	1,326,839
3.030 Purchased Services	442,064	722,005	279,941	3,423,086	3,760,730	337,645
3.040 Supplies and Materials	95,134	155,106	59,972	1,146,732	1,249,799	103,067
3.050 Capital Outlay	11,236	494	(10,741)	37,033	24,477	(12,556)
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	16,366	3,486	(12,879)	209,930	209,724	(206)
4.500 Total Expenditures	4,107,997	5,226,551	1,118,554	26,015,251	28,108,455	2,093,205
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	4,107,997	5,226,551	1,118,554	26,265,251	28,108,455	1,843,205
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,288,388)	(4,445,492)	(1,157,104)	(2,386,543)	(994,074)	1,392,469
7.010 Beginning Cash Balance	24,389,599	23,507,020	(882,579)	23,487,754	20,055,602	(3,432,152)
7.020 Ending Cash Balance	21,101,211	19,061,528	(2,039,683)	21,101,211	19,061,528	(2,039,683)
8.010 Outstanding Encumbrances	4,635,948	5,329,405	693,457	4,635,948	5,329,405	693,457
15.010 Unreserved Fund Balance	16,465,263	13,732,123	(2,733,140)	16,465,263	13,732,123	(2,733,140)

NOTE: Report includes General Fund only.

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

SM-2 Receipt			6/12=	50.00%		
Line #	Code	Revenue Source	FY 26 Estimate	Dec. 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	660,186	4,026,452	51.0%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	291,389	-	138,173	47.4%
			<u>8,191,389</u>	<u>660,186</u>	<u>4,164,625</u>	<u>50.8%</u>
1.040	3211	Poverty Based Assistance	114,844	9,317	56,564	49.3%
1.040	3215	Career Technical Education	2,150	2,625	3,519	163.7%
1.040	3216	Gifted	78,270	6,244	38,784	49.6%
1.040	3217	English Learners	28,231	2,231	13,342	47.3%
1.040	3218	Student Wellness and Success	166,950	13,647	82,537	49.4%
1.040	3219	Other Restricted State Revenue	40,000	(20,548)	26,324	65.8%
			<u>430,445</u>	<u>13,516</u>	<u>221,070</u>	<u>51.4%</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	6,395	29,818	42.6%
1.060	1221	Tuition - SF 14	290,000	453	136,725	47.2%
	1223	Tuition - Other Districts - Special Education	390,000	452	59,122	15.2%
1.060	1344	Field Trips	48,000	7,124	28,246	58.9%
1.060	1410	Interest	950,000	65,980	509,333	53.6%
1.060	1740	Class Fees	211,500	9,155	140,208	66.3%
1.060	1790	Pay to Participate Fees	192,000	3,045	99,700	51.9%
1.060	1810	Rental of Property	3,000	-	2,616	87.2%
1.060	1820	Donations	20,000	2,900	18,900	94.5%
1.060	1833	Medicaid School Program	475,000	355	26,565	5.6%
1.060	1860	Fines / Damages	25,900	1,389	10,633	41.1%
1.060	1880	Compensation from Property Tax Exempt.	250,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	130,000	10,109	60,050	46.2%
			<u>3,112,400</u>	<u>107,357</u>	<u>1,140,170</u>	<u>36.6%</u>
		Total Revenue	53,978,700	781,059	25,151,944	46.6%
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	781,059	27,114,382	47.8%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	6/12=	50.00%	FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	Dec. Actual		
111	Regular Certificated Salaries	21,782,014	-	21,782,014	-	21,782,014	1,735,059	10,440,724	47.9%
112	Substitute Teachers	95,000	-	95,000	-	95,000	663	47,325	49.8%
113	Extra Duty/Supplemental Teachers	547,062	-	547,062	-	547,062	18,348	241,803	44.2%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	1,005	24,416	122.1%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	-	1,170	1.5%
141	Non-Certificated Support Employees	8,233,291	-	8,233,291	-	8,233,291	653,227	3,952,220	48.0%
142	Substitute Non-Certificated	298,961	-	298,961	-	298,961	16,856	196,275	65.7%
143	Extra Duty/Supplemental Non-Certificated	200,000	-	200,000	-	200,000	7,316	66,919	33.5%
144	Overtime - Non-Certificated	280,000	-	280,000	-	280,000	16,373	126,862	45.3%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	35,000	-	35,000	-	35,000	171	8,578	24.5%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	70,000	-	70,000	-	70,000	200	2,120	3.0%
171	Compensation of Board Members	20,000	-	20,000	-	20,000	3,000	10,000	50.0%
3.010	SALARIES & WAGES	31,661,328	-	31,661,328	-	31,661,328	2,452,218	15,118,411	47.8%
210	STRS	3,400,167	-	3,400,167	-	3,400,167	297,998	1,797,103	52.9%
220	SERS	1,650,000	-	1,650,000	-	1,650,000	117,404	818,797	49.6%
223	Social Security - BOE and Summer Workers	-	-	-	-	-	31	101	0.0%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	900	50.0%
241	Medical Insurance - Certificated	5,523,831	-	5,523,831	-	5,523,831	917,234	3,022,950	54.7%
242	Life Insurance - Certificated	21,300	-	21,300	-	21,300	5,701	10,672	50.1%
243	Dental Insurance - Certificated	279,200	-	279,200	-	279,200	40,812	128,846	46.2%
244	Vision Insurance - Certificated	17,200	-	17,200	-	17,200	(1,095)	(8,310)	-48.3%
249	Medicare - Certificated	312,368	-	312,368	-	312,368	24,729	150,361	48.1%
251	Medical Insurance - Non-Certificated	2,646,000	-	2,646,000	-	2,646,000	441,345	1,539,218	58.2%
252	Life Insurance - Non-Certificated	13,600	-	13,600	-	13,600	2,301	6,765	49.7%
253	Dental Insurance - Non-Certificated	131,400	-	131,400	-	131,400	21,784	65,039	49.5%
254	Vision Insurance - Non-Certificated	26,100	-	26,100	-	26,100	4,290	12,829	49.2%
259	Medicare - Non-Certificated	123,300	-	123,300	-	123,300	9,485	59,419	48.2%
261	Workers Compensation - Certificated	93,200	-	93,200	7,383	100,583	7,419	44,336	44.1%
262	Workers Compensation - Non-Certificated	49,260	-	49,260	3,637	52,897	3,654	21,837	41.3%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	FRINGES	14,288,726	-	14,288,726	11,020	14,299,746	1,893,242	7,670,861	53.6%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	6/12=		FYTD (2026) Actual	% of Expendable FY 26
						Expendable FY 26	50.00% Dec. Actual		
410	Contracted Services	1,417,825	-	1,417,825	91,062	1,508,887	112,085	914,441	60.6%
411	Instructional Contracted Services	700,500	-	700,500	782	701,282	95,493	246,539	35.2%
412	Consultation/Support Services	13,600	-	13,600	-	13,600	8,500	12,809	94.2%
413	Health Services	799,400	-	799,400	30,510	829,910	87,507	321,625	38.8%
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	9,064	104,147	34.2%
419	Other Professional Services	18,400	-	18,400	8,442	26,842	6,439	52,651	196.2%
420	Contracted Services - Property	428,200	-	428,200	18,771	446,971	61,191	275,659	61.7%
422	Trash	-	-	-	-	-	-	-	0.0%
423	Repairs	484,900	-	484,900	37,440	522,340	31,843	242,686	46.5%
424	Insurance	168,000	-	168,000	-	168,000	-	189,252	112.7%
425	Rentals	5,000	-	5,000	-	5,000	3,145	5,441	108.8%
429	Uniforms / Security	46,200	-	46,200	384	46,584	3,161	27,606	59.3%
430	Instructional Mileage / Prof. Def. Expense	34,900	-	34,900	669	35,569	6,961	14,531	40.9%
439	Travel and Meeting Expense	35,800	-	35,800	2,209	38,009	5,857	16,527	43.5%
441	Telephones	39,800	-	39,800	-	39,800	7,522	26,778	67.3%
443	Postage	25,600	-	25,600	98	25,698	3,058	16,865	65.6%
444	Postage Machine Rental	3,000	-	3,000	-	3,000	483	555	18.5%
446	Advertising - Legal	1,700	-	1,700	350	2,050	-	700	34.2%
447	Internet & Wifi Service	43,000	-	43,000	37	43,037	481	55,255	128.4%
449	Communications	4,850	-	4,850	-	4,850	-	-	0.0%
451	Electricity	556,100	-	556,100	-	556,100	82,682	320,466	57.6%
452	Water/Sewage	58,000	-	58,000	-	58,000	4,597	41,567	71.7%
453	Gas Heat	196,350	-	196,350	-	196,350	35,134	83,064	42.3%
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	14,220	17.8%
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	108,642	351,112	27.4%
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	628	37,473	11.1%
480	Contracted Student Transportation - Special Ed.	408,700	-	408,700	11,005	419,705	43,470	202,941	48.4%
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	722,005	3,760,730	46.5%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 26	Appropriation Adjustments	Revised Appropriation FY 26	Prior FY Carryover Encumbrances	6/12= Expendable FY 26	50.00% Dec. Actual	FYTD (2026) Actual	% of Expendable FY 26
	510 General Supplies	517,450	-	517,450	25,393	542,843	39,906	471,002	86.8%
	512 Office Supplies	40,500	-	40,500	625	41,125	796	11,749	28.6%
	514 Health & Hygiene Supplies	17,200	-	17,200	-	17,200	1,851	7,625	44.3%
	516 Software	83,300	-	83,300	-	83,300	-	167,680	201.3%
	517 Computer Supplies	15,200	-	15,200	4,082	19,282	147	21,430	111.1%
	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	616	13,144	37.9%
	570 Maintenance Supplies	154,000	-	154,000	12,519	166,519	8,157	85,213	51.2%
	572 Janitor Supplies	144,900	-	144,900	16,996	161,896	8,728	57,204	35.3%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	253,100	-	253,100	12,826	265,926	21,233	94,116	35.4%
	582 Fuel	401,500	-	401,500	-	401,500	46,631	193,323	48.2%
	583 Tires	40,000	-	40,000	-	40,000	16,364	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	155,106	1,249,799	66.5%
	640 New Equipment	50,000	-	50,000	4,188	54,188	494	24,477	45.2%
3.050	TOTAL CAPITAL OUTLAY	50,000	-	50,000	4,188	54,188	494	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	-	9,914	51.5%
	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	13,095	49.1%
	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	1,333	11,279	39.7%
	849 Misc. Fees - Auditor's Office	-	-	-	-	-	-	-	0.0%
	850 Liability Insurance	73,700	-	73,700	-	73,700	-	69,560	94.4%
4.300	OTHER EXPENSES	589,431	-	589,431	400	589,831	3,486	209,724	35.6%
	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	5,226,551	28,108,455	48.7%

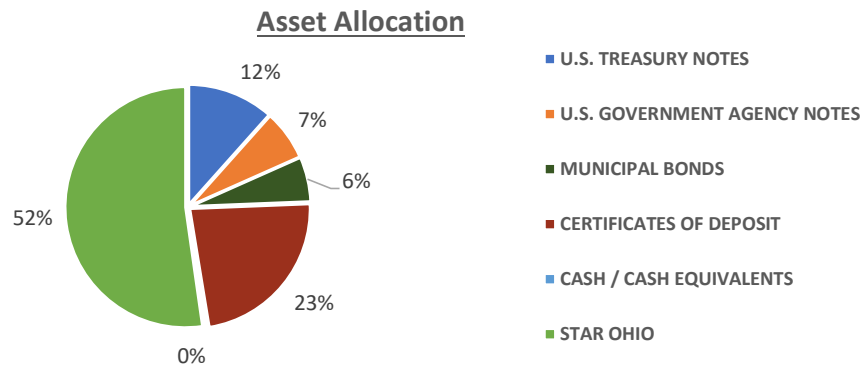
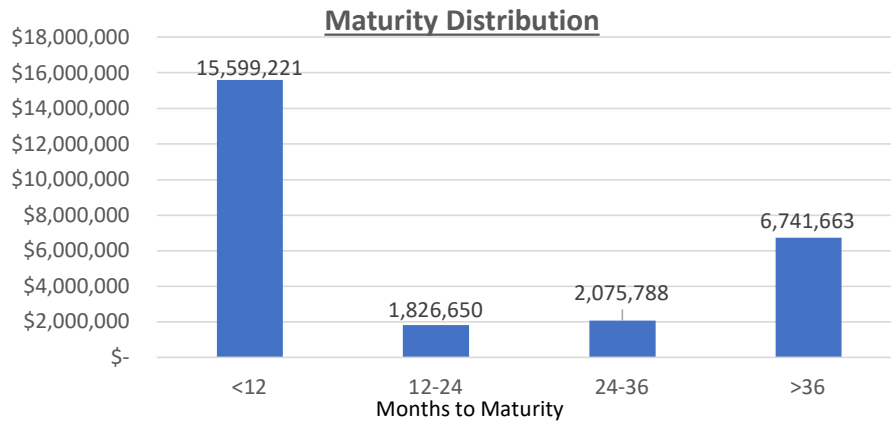


Riverside Local School District
Monthly Investment Report



December 31, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 13,714,125.88	3.92%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 6,054,958.00	3.87%	2.42 yrs
U.S. Government Agency Notes	\$ 1,768,835.75	3.32%	2.75 yrs
U.S. Treasury Notes	\$ 3,042,787.94	3.92%	2.89 yrs
Municipal Bonds	\$ 1,581,852.80	2.67%	3.84 yrs
Money Market Fund	\$ 80,760.93	3.63%	0.01 yrs
RedTree Investment Account Total	\$ 12,529,195.42	3.66%	2.74 yrs
Total Investments	\$ 26,243,321.30	3.79%	1.32 yrs



Benchmark Interest Rates	12/31/25	12/31/24
STAR Ohio	3.92%	4.60%
6-Month Treasury	3.59%	4.24%
2-Year Treasury	3.47%	4.25%

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.