



FINANCIAL REPORTS

FOR THE MONTH ENDED SEPTEMBER 30, 2024

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
September 30, 2024**

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**Riverside Local Schools
Bank Reconciliation
September 30, 2024**

Bank Balances

Huntington	2,696,115.40
Dragonfly	10,000.00
Change Fund-Activity	3,000.00
Petty Cash	200.00
Change Fund-Nutrition Services	1,010.00
Change Fund-Latchkey	200.00
Star Ohio-RLEEF Funds	231,201.80
Star Ohio	26,069,411.17
Redtree/US Bank	15,874,871.24

Outstanding Items

Payroll Outstanding Checks	(24,161.13)
Operating Outstanding checks	(386,132.06)
Payroll ACH payments Outstanding	(65,241.17)
SERS Overpayment-Corrects in October	(282.57)

Total Bank Balance

44,410,192.68

Book Balances

Cash Summary Report	44,410,192.68
	-

Total Book Balance

44,410,192.68

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
September 30, 2024**

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	23,487,753.64	1,484,820.49	19,261,824.10	4,607,911.81	13,218,883.65	29,530,694.09	5,497,004.32	24,033,689.77
002	Bond Retirement	2,051,405.48	8,757.73	921,628.54	1,284,261.86	1,288,286.35	1,684,747.67	647,805.61	1,036,942.06
003	Permanent Improvement	800,299.48	6,444.14	16,637.59	-	-	816,937.07	-	816,937.07
006	Food Service Fund	1,601,665.07	96,170.12	166,663.46	238,659.87	507,961.29	1,260,367.24	841,329.92	419,037.32
007	Special Trust	53,546.21	955.71	1,448.19	-	-	54,994.40	-	54,994.40
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	6,543.57	14,113.70	6,880.77	17,191.78	325,983.14	38,485.17	287,497.97
020	Latchkey	259,645.20	32,706.28	79,288.80	42,237.21	145,641.83	193,292.17	31,993.65	161,298.52
022	Unclaimed Funds	7,058.01	-	-	-	-	7,058.01	-	7,058.01
030	Joint Financing District	1,962,206.07	12,654.48	1,410,043.36	300,782.90	937,872.47	2,434,376.96	-	2,434,376.96
033	Permanent Improvement Levy	9,036,868.32	40,841.78	1,549,684.53	438,369.10	2,729,708.95	7,856,843.90	1,310,270.21	6,546,573.69
035	Termination Benefit Fund	67,162.20	1,645.54	253,066.96	3,672.15	3,672.15	316,557.01	85,478.84	231,078.17
200	Student Managed Activity	75,778.73	20,547.60	27,187.60	10,057.50	13,499.18	89,467.15	72,876.55	16,590.60
300	District Managed Activity	115,497.27	59,020.54	105,383.74	41,587.13	83,307.34	137,573.67	113,517.19	24,056.48
State Funds:									
451	Network Subsidy	908.58	-	-	-	-	908.58	-	908.58
499	Miscellaneous State Grant Fund	58,851.40	-	1,235.07	18,786.47	60,086.47	-	161,250.00	(161,250.00)
Federal Funds:									
516	IDEA Part B Special Education	(72,878.24)	-	136,524.12	84,522.86	209,918.96	(146,273.08)	72,768.59	(219,041.67)
551	Title III - Limited English Proficiency	(2,109.14)	-	2,109.14	1,446.15	16,019.49	(16,019.49)	14,993.91	(31,013.40)
572	Title I - Targeted Assistance	(29,500.88)	-	65,338.13	51,158.35	121,487.01	(85,649.76)	1,296.00	(86,945.76)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	-	10,663.00	15,908.00	(15,268.00)	4,973.28	(20,241.28)
587	ECSE - Early Childhood Special Education	(2,509.18)	-	2,509.18	-	-	-	-	-
590	Title II-A Improving Teacher Quality	(10,481.45)	-	38,146.87	20,303.19	64,999.55	(37,334.13)	11,744.44	(49,078.57)
599	Miscellaneous Federal Grant Fund	212,755.00	-	172,755.00	-	385,510.00	-	40,000.00	(40,000.00)
Total All Funds		40,004,559.07	1,771,107.98	24,225,588.08	7,161,300.32	19,819,954.47	44,410,192.68	8,945,787.68	35,464,405.00

**Riverside Local Schools
Appropriation Summary
All Funds
September 30, 2024**

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	55,300,000.00	467,869.09	55,767,869.09	13,218,883.65	5,497,004.32	37,051,981.12
002	Bond Retirement	1,965,000.00	-	1,965,000.00	1,288,286.35	647,805.61	28,908.04
003	Permanent Improvement	650,000.00	-	650,000.00	-	-	650,000.00
006	Food Service Fund	2,400,000.00	15,385.91	2,415,385.91	507,961.29	841,329.92	1,066,094.70
007	Special Trust	11,000.00	-	11,000.00	-	-	11,000.00
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	256,897.45	4,927.55	261,825.00	17,191.78	38,485.17	206,148.05
020	Latchkey	480,000.00	37,116.02	517,116.02	145,641.83	31,993.65	339,480.54
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	937,872.47	-	3,017,127.53
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	2,729,708.95	1,310,270.21	4,837,549.14
035	Termination Benefit Fund	250,000.00	-	250,000.00	3,672.15	85,478.84	160,849.01
200	Student Managed Activity	212,374.98	1,750.02	214,125.00	13,499.18	72,876.55	127,749.27
300	District Managed Activity	473,272.12	5,538.44	478,810.56	83,307.34	113,517.19	281,986.03
State Funds:							
451	Network Subsidy	11,708.58	-	11,708.58	-	-	11,708.58
499	Miscellaneous State Grant Fund	2,518,786.47	40,000.00	2,558,786.47	60,086.47	161,250.00	2,337,450.00
Federal Funds:							
516	IDEA Part B Special Education	1,061,002.97	2,497.32	1,063,500.29	209,918.96	72,768.59	780,812.74
551	Title III - Limited English Proficiency	23,433.69	-	23,433.69	16,019.49	14,993.91	(7,579.71) **
572	Title I - Targeted Assistance	534,329.47	1,386.85	535,716.32	121,487.01	1,296.00	412,933.31
584	Title IV-A - Student Support and Academic Enrichment	36,237.69	640.00	36,877.69	15,908.00	4,973.28	15,996.41
587	ECSE - Early Childhood Special Education	19,006.91	-	19,006.91	-	-	19,006.91
590	Title II-A Improving Teacher Quality	123,496.31	12,762.09	136,258.40	64,999.55	11,744.44	59,514.41
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	385,510.00	40,000.00	(212,755.00) **
Total All Funds		76,034,482.72	3,930,156.59	79,964,639.31	19,819,954.47	8,945,787.68	51,198,897.16

** A negative balance appears for this fund due to the return of a prior year advance during the current fiscal year.
Advances do not require an appropriation as they represent temporary allocations of money.

Riverside Local Schools
FY 2024 to FY 2025 Variance Report
September 30, 2024

	September 2023 Actual	September 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	52,827	-	(52,827)	14,017,091	14,188,887	171,796
1.020 Tangible Personal Property Tax	7,154	-	(7,154)	1,420,435	1,462,158	41,723
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	582,511	626,114	43,602	1,943,953	2,011,947	67,994
1.040 Restricted Grants-in-Aid	31,746	37,323	5,578	101,172	111,455	10,283
1.050 State Share of Local Property Taxes	16,119	-	(16,119)	16,119	-	(16,119)
1.060 All Other Operating Revenue	839,395	819,962	(19,433)	1,119,824	1,206,060	86,236
1.070 Total Revenue	1,529,752	1,483,398	(46,353)	18,618,593	18,980,507	361,914
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	-	-	43,300	224,055	180,755
2.060 All Other Financing Sources	327	1,422	1,095	352	57,262	56,911
2.070 Total Other Financing Sources	327	1,422	1,095	43,652	281,317	237,666
2.080 Total Revenues and Other Financing Sources	1,530,079	1,484,820	(45,258)	18,662,244	19,261,824	599,580
EXPENDITURES						
3.010 Personal Services	2,236,507	2,611,667	375,160	6,461,506	7,305,556	844,051
3.020 Employees' Retirement/Insurance Benefits	1,043,451	1,006,105	(37,345)	3,252,702	3,346,795	94,093
3.030 Purchased Services	375,751	687,531	311,779	1,396,057	1,664,510	268,453
3.040 Supplies and Materials	215,589	283,734	68,145	355,069	483,706	128,637
3.050 Capital Outlay	3,943	13,456	9,513	14,950	13,456	(1,494)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	8,187	5,419	(2,768)	163,484	154,860	(8,623)
4.500 Total Expenditures	3,883,428	4,607,912	724,484	11,643,768	12,968,884	1,325,116
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	3,883,428	4,607,912	724,484	11,893,768	13,218,884	1,325,116
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,353,349)	(3,123,091)	(769,742)	6,768,477	6,042,940	(725,536)
7.010 Beginning Cash Balance	32,806,229	32,653,785	(152,443)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	30,452,879	29,530,694	(922,185)	30,452,879	29,530,694	(922,185)
8.010 Outstanding Encumbrances	4,932,210	5,497,004	564,794	4,932,210	5,497,004	564,794
15.010 Unreserved Fund Balance	25,520,669	24,033,690	(1,486,980)	25,520,669	24,033,690	(1,486,980)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
September 30, 2024**

SM-2 Receipt Line # Code	Revenue Source	3/12= FY 25 Estimate	25.00% Sept. Actual	FYTD Actual	Percentage of FY 25 Estimate
Revenues:					
1.010	1111 General Property Tax (Real Estate)	32,512,842	-	14,188,887	43.6%
1.020	1122 Public Utility Tangible Tax	3,054,482	-	1,462,158	47.9%
1.035	3110 State Foundation	7,515,306	626,114	1,875,601	25.0%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	136,346	50.5%
		<u>7,785,306</u>	<u>626,114</u>	<u>2,011,947</u>	<u>25.8%</u>
1.040	3211 Poverty Based Assistance	130,850	10,889	32,162	24.6%
1.040	3215 Career Technical Education	1,885	157	471	25.0%
1.040	3216 Gifted	104,638	8,719	26,158	25.0%
1.040	3217 English Learners	26,070	2,172	6,511	25.0%
1.040	3218 Student Wellness and Success	184,652	15,387	46,152	25.0%
1.040	3219 Other Restricted State Revenue	-	-	-	0.0%
		<u>448,095</u>	<u>37,323</u>	<u>111,455</u>	<u>24.9%</u>
1.050	3131 10% and 2.5% Rollback	3,398,334	-	-	0.0%
1.050	3132 Homestead Exemption	607,693	-	-	0.0%
		<u>4,006,027</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
1.060	1190 Manufactured Homes Tax	56,000	-	19,984	35.7%
1.060	1219 Tuition - Preschool	58,000	5,300	10,980	18.9%
1.060	1221 Tuition - SF 14	400,000	110,703	110,703	27.7%
1.060	1223 Tuition - Other Districts - Special Education	125,000	59,740	63,769	51.0%
1.060	1344 Field Trips	40,000	8,046	14,695	36.7%
1.060	1410 Interest	900,000	153,508	379,064	42.1%
1.060	1740 Class Fees	237,250	69,520	101,223	42.7%
1.060	1790 Pay to Participate Fees	225,000	23,295	79,635	35.4%
1.060	1810 Rental of Property	1,000	2,886	2,886	288.6%
1.060	1820 Donations	16,000	-	-	0.0%
1.060	1833 Medicaid School Program	450,000	372,521	381,030	84.7%
1.060	1860 Fines / Damages	20,200	1,697	4,866	24.1%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	12,747	37,224	68.9%
		<u>2,747,450</u>	<u>819,962</u>	<u>1,206,060</u>	<u>43.9%</u>
	Total Revenue	<u>50,554,202</u>	<u>1,483,398</u>	<u>18,980,507</u>	<u>37.5%</u>
Other Financing Sources:					
2.060	1933 Sale of Assets	4,500	-	4,496	99.9%
2.050	5220 Return of Advances	224,055	-	224,055	100.0%
2.060	5300 Refund of Prior Year Expenditures	400,000	1,422	52,766	13.2%
	Total Other Financing Sources	<u>628,555</u>	<u>1,422</u>	<u>281,317</u>	<u>44.8%</u>
	Total Revenue and Other Financing Sources	<u>51,182,757</u>	<u>1,484,820</u>	<u>19,261,824</u>	<u>37.6%</u>

**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	3/12= Expendable FY 25	25.00% Sept. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,712,630	4,912,729	23.9%
112	Substitute Teachers	85,600	-	85,600	-	85,600	4,146	52,241	61.0%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	10,142	88,194	19.2%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	588	4,502	22.5%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	144,400	146,232	86.5%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	649,469	1,893,455	23.6%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	23,950	114,934	36.6%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	-	3,539	1.7%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	33,381	52,733	12.3%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	31,498	31,498	7.1%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	464	1,000	1.8%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	1,000	4,500	18.8%
3.010	SALARIES & WAGES	30,839,295	-	30,839,295	-	30,839,295	2,611,667	7,305,556	23.7%
210	STRS	3,617,000	-	3,617,000	-	3,617,000	261,217	810,043	22.4%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	109,685	600,322	47.6%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	16	108	5.4%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	450	22.5%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	364,158	1,118,386	21.8%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,880	5,561	13.6%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	22,204	68,727	24.6%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	26,232	75,423	25.7%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	185,800	565,413	21.9%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,148	3,467	17.3%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	13,811	41,504	24.4%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	10,002	27,980	18.1%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	6,569	19,706	19.1%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,235	9,706	19.0%
281	Unemployment - Certificated	3,000	-	3,000	-	3,000	-	-	0.0%
282	Unemployment - Non-Certificated	1,000	-	1,000	-	1,000	-	-	0.0%
3.020	FRINGES	13,716,196	-	13,716,196	9,804	13,726,000	1,006,105	3,346,795	24.4%

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**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	3/12= Expendable FY 25	25.00% Sept. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	225,836	358,720	17.1%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	27,434	77,157	12.7%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	7,780	7,780	23.6%
413	Health Services	660,000	-	660,000	2,062	662,062	47,640	47,640	7.2%
415	Consultant Services	20,000	-	20,000	-	20,000	-	-	0.0%
416	Data Support	50,200	-	50,200	-	50,200	50,171	50,171	99.9%
418	Legal Services	165,250	-	165,250	16,596	181,846	12,263	33,265	18.3%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	189	3,200	44.1%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	82,027	130,509	20.6%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	40,981	174,757	39.4%
424	Insurance	168,000	-	168,000	-	168,000	-	166,956	99.4%
425	Rentals	5,000	-	5,000	-	5,000	-	-	0.0%
429	Uniforms / Security	53,000	-	53,000	771	53,771	4,045	11,940	22.2%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	4,245	4,958	18.3%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	1,392	8,298	15.8%
441	Telephones	33,000	-	33,000	-	33,000	3,754	10,139	30.7%
443	Postage	22,800	-	22,800	1,568	24,368	5,337	8,037	33.0%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	570	570	14.0%
446	Advertising - Legal	4,000	-	4,000	-	4,000	-	-	0.0%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	401	1,204	16.8%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	562,000	-	562,000	-	562,000	48,471	134,736	24.0%
452	Water/Sewage	64,000	-	64,000	-	64,000	4,453	15,413	24.1%
453	Gas Heat	187,750	-	187,750	-	187,750	11,879	43,736	23.3%
459	Stormwater Assessment	30,000	-	30,000	-	30,000	-	11,560	38.5%
461	Printing - Communications Department	25,000	-	25,000	8,550	33,550	-	7,050	21.0%
471	Tuition Paid - Other Districts	112,000	-	112,000	4,360	116,360	3,024	3,024	2.6%
474	Excess Cost Tuition - Other Districts	215,000	-	215,000	-	215,000	-	-	0.0%
475	Special Education Tuition - Other Districts	750,000	-	750,000	168,370	918,370	88,543	89,649	9.8%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	16,546	136,479	39.1%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	-	23,221	11.5%
481	Payment in Lieu of Transportation	112,000	-	112,000	-	112,000	550	104,343	93.2%
3.030	PURCHASED SERVICES	7,573,200	-	7,573,200	339,120	7,912,320	687,531	1,664,510	21.0%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
September 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	3/12= Expendable FY 25	25.00% Sept. Actual	FYTD (2025) Actual	% of Expendable FY 25
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	154,356	267,401	25.4%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	2,838	5,639	13.2%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	5,823	5,823	36.4%
	516 Software	12,000	-	12,000	-	12,000	-	11,713	97.6%
	517 Computer Supplies	9,500	-	9,500	-	9,500	-	-	0.0%
	526 Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	5,595	5,947	12.1%
	546 Electronic Subscriptions	13,000	-	13,000	-	13,000	12,156	12,156	93.5%
	560 Food Supplies	15,700	-	15,700	3,800	19,500	6,128	9,131	46.8%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	9,531	41,647	30.5%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	26,260	36,800	30.2%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	11,321	33,455	11.3%
	582 Fuel	380,000	-	380,000	500	380,500	42,656	46,924	12.3%
	583 Tires	50,000	-	50,000	-	50,000	7,071	7,071	14.1%
	590 Other Supplies - Plaques	100	-	100	-	100	-	-	0.0%
3.040	SUPPLIES, MATERIALS & TEXTS	2,087,900	-	2,087,900	113,410	2,201,310	283,734	483,706	22.0%
	640 New Equipment	37,000	-	37,000	-	37,000	13,456	13,456	36.4%
3.050	TOTAL CAPITAL OUTLAY	37,000	-	37,000	-	37,000	13,456	13,456	36.4%
	814 Energy Conservation Loans - HB264	65,340	-	65,340	-	65,340	-	-	0.0%
	824 Energy Conservation Loans - Interest	14,619	-	14,619	-	14,619	-	-	0.0%
4.010-4.060	TOTAL DEBT SERVICE	79,959	-	79,959	-	79,959	-	-	0.0%
	841 Dues & Fees	22,250	-	22,250	-	22,250	675	5,220	23.5%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	-	-	0.0%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,238	6,761	24.4%
	845 Property Tax Collection Fees	425,000	-	425,000	-	425,000	-	78,338	18.4%
	846 Election Expenses	10,000	-	10,000	-	10,000	-	-	0.0%
	847 Ads Delinquent Lands	1,500	-	1,500	-	1,500	-	-	0.0%
	848 Bank Charges and Fees	25,000	-	25,000	-	25,000	2,506	5,886	23.5%
	849 Misc. Fees - Auditor's Office	2,000	-	2,000	-	2,000	-	-	0.0%
	850 Liability Insurance	65,000	-	65,000	-	65,000	-	58,656	90.2%
4.300	OTHER EXPENSES	616,450	-	616,450	5,535	621,985	5,419	154,860	24.9%
	910 Transfer Out	350,000	-	350,000	-	350,000	-	250,000	71.4%
	921 Advance Out	-	-	-	-	-	-	-	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	350,000	-	350,000	-	350,000	-	250,000	71.4%
5.050	TOTAL EXPENDITURES	55,300,000	-	55,300,000	467,869	55,767,869	4,607,912	13,218,884	23.7%

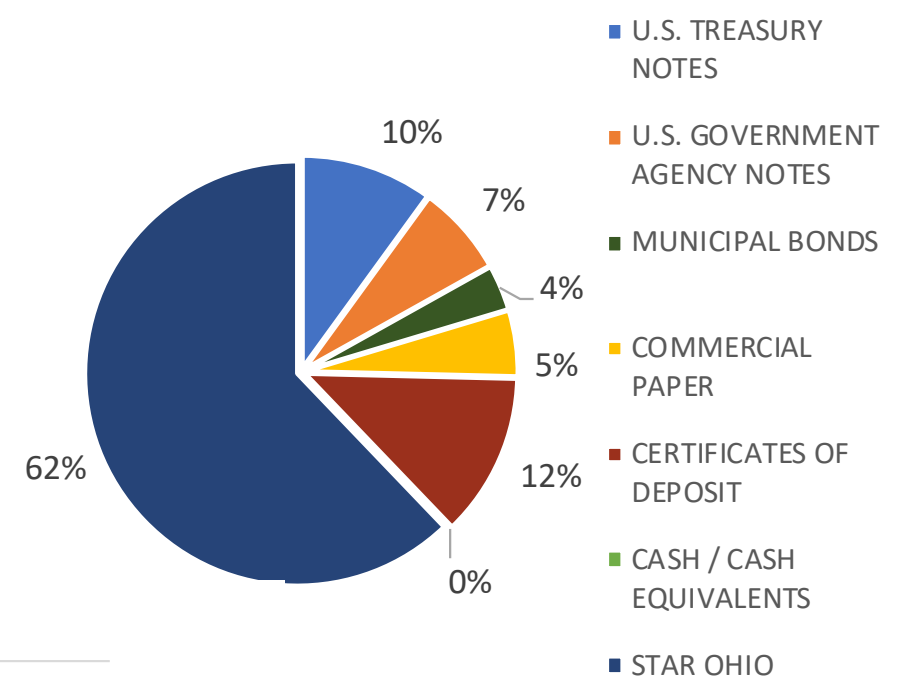


Investment Accounts

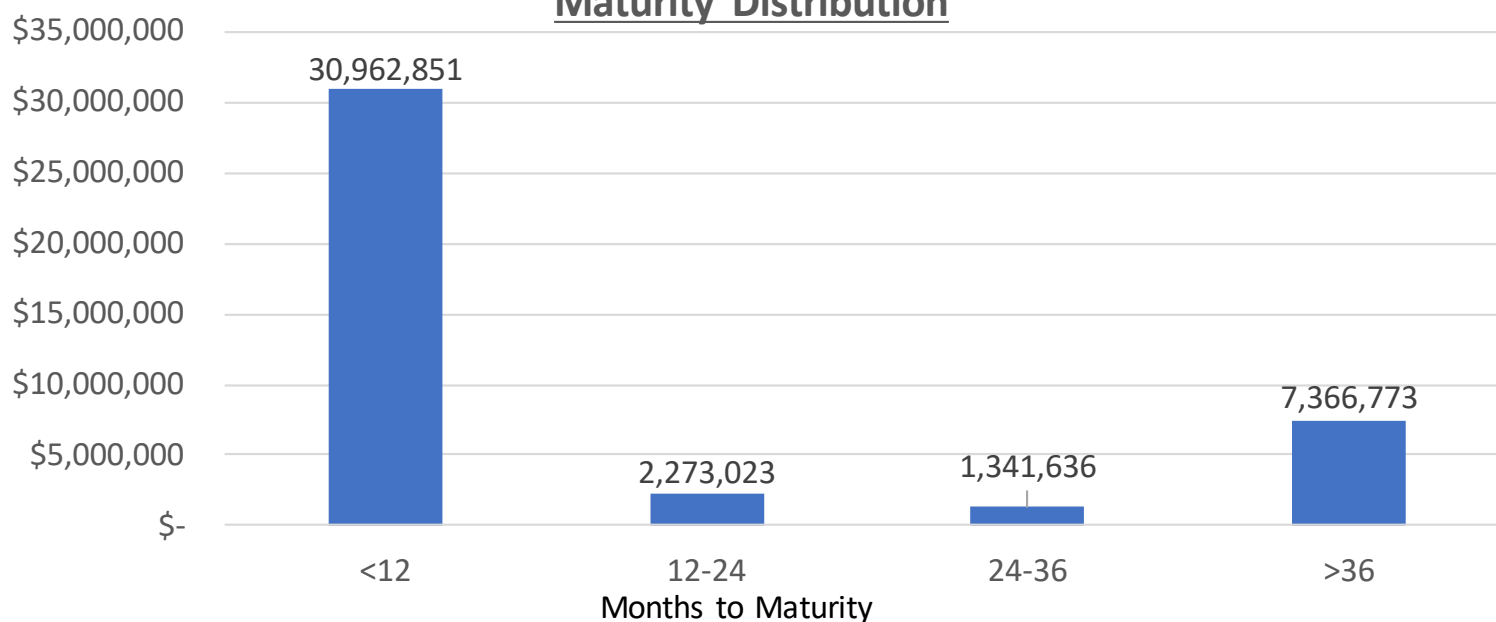
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 26,069,411.17	5.08%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 5,225,579.75	4.1%	2.03 yrs
Commercial Paper	\$ 2,106,133.72	5.11%	0.4 yrs
U.S. Government Agency Notes	\$ 2,890,756.00	3.08%	2.5 yrs
U.S. Treasury Notes	\$ 4,195,403.48	3.77%	3.77 yrs
Municipal Bonds	\$ 1,452,963.80	2.18%	3.69 yrs
Money Market Fund	\$ 4,034.49	4.75%	0.01 yrs
RedTree Investment Account Total	\$ 15,874,871.24	3.8%	2.51 yrs
Total Investments	\$ 41,944,282.41	4.59%	0.91 yrs

Asset Allocation

Benchmark Interest Rates	9/30/24	9/30/23
STAR Ohio	5.08%	5.56%
6-Month Treasury	4.38%	5.53%
2-Year Treasury	3.66%	5.03%



Maturity Distribution



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.