



FINANCIAL REPORTS

FOR THE MONTH ENDED NOVEMBER 30, 2024

**PREPARED BY:
TREASURER'S OFFICE**

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

<u>Table</u>	<u>Topic</u>	<u>Fund</u>
Table 1	Bank Reconciliation - Current Month	All Funds
Table 2	Fund Balance Report	All Funds
Table 3	Appropriation Summary	All Funds
Table 4	FY2024 to FY2025 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
November 30, 2024**

Bank Balances

Huntington	2,266,545.15
Dragonfly	10,000.00
Change Fund-Activity	3,000.00
Petty Cash	200.00
Change Fund-Nutrition Services	1,010.00
Change Fund-Latchkey	400.00
Star Ohio-RLEEF Funds	253,565.17
Star Ohio	20,466,788.33
Redtree/US Bank	15,972,477.98

Outstanding Items

Payroll Outstanding Checks	(53,055.67)
Operating Outstanding checks	(525,236.00)
Payroll ACH payments Outstanding	(66,221.67)
H.S.A.	1,500.00

Total Bank Balance

38,330,973.29

Book Balances

Cash Summary Report	38,330,973.29
	-

Total Book Balance

38,330,973.29

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
November 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	966,163.96	23,059,099.22	4,564,574.31	22,157,253.99	24,389,598.87	5,286,152.70	19,103,446.17
002	Bond Retirement	2,051,405.48	5,173.35	952,297.35	-	1,288,286.35	1,715,416.48	647,805.61	1,067,610.87
003	Permanent Improvement	800,299.48	4,693.14	27,223.38	-	-	827,522.86	-	827,522.86
006	Food Service Fund	1,601,665.07	106,185.90	553,769.40	294,390.87	1,066,705.16	1,088,729.31	592,934.13	495,795.18
007	Special Trust	53,546.21	222.26	5,918.50	-	-	59,464.71	-	59,464.71
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	24,264.64	49,817.55	9,504.68	40,512.49	338,366.28	35,480.21	302,886.07
020	Latchkey	259,645.20	30,280.40	155,307.25	33,279.28	209,567.99	205,384.46	19,658.41	185,726.05
022	Unclaimed Funds	7,058.01	-	-	-	-	7,058.01	-	7,058.01
030	Joint Financing District	1,962,206.07	6,040.77	1,578,416.32	300,762.11	1,537,582.13	2,003,040.26	-	2,003,040.26
033	Permanent Improvement Levy	9,036,868.32	22,416.16	1,630,933.62	315,575.38	3,234,893.71	7,432,908.23	1,327,623.83	6,105,284.40
035	Termination Benefit Fund	67,162.20	702.15	254,811.51	-	89,150.99	232,822.72	-	232,822.72
200	Student Managed Activity	75,778.73	8,266.47	71,719.80	3,559.23	32,985.48	114,513.05	69,820.27	44,692.78
300	District Managed Activity	115,497.27	36,875.89	196,920.85	29,273.36	155,390.48	157,027.64	144,630.42	12,397.22
State Funds:									
451	Network Subsidy	908.58	-	6,000.00	-	-	6,908.58	-	6,908.58
499	Miscellaneous State Grant Fund	58,851.40	-	1,235.07	4,295.54	64,382.01	(4,295.54)	156,954.46	(161,250.00)
Federal Funds:									
516	IDEA Part B Special Education	(72,878.24)	62,731.21	359,107.66	90,341.94	375,898.87	(89,669.45)	58,078.16	(147,747.61)
551	Title III - Limited English Proficiency	(2,109.14)	-	2,109.14	3,078.16	19,737.65	(19,737.65)	12,713.41	(32,451.06)
572	Title I - Targeted Assistance	(29,500.88)	34,491.41	199,674.68	74,684.69	245,493.24	(75,319.44)	-	(75,319.44)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	15,570.81	362.95	17,537.48	(1,326.67)	4,963.10	(6,289.77)
587	ECSE - Early Childhood Special Education	(2,509.18)	-	2,509.18	-	-	-	-	-
590	Title II-A Improving Teacher Quality	(10,481.45)	56,700.81	94,847.68	27,923.40	115,241.73	(30,875.50)	8,406.49	(39,281.99)
599	Miscellaneous Federal Grant Fund	212,755.00	-	185,255.00	15,000.00	425,510.00	(27,500.00)	-	(27,500.00)
Total All Funds		40,004,559.07	1,365,208.52	29,402,543.97	5,766,605.90	31,076,129.75	38,330,973.29	8,365,221.20	29,965,752.09

**Riverside Local Schools
Appropriation Summary
All Funds
November 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	22,157,253.99	5,286,152.70	28,324,462.40
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	1,066,705.16	592,934.13	755,746.62
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	40,512.49	35,480.21	185,832.30
020	Latchkey	480,000.00	37,116.02	517,116.02	209,567.99	19,658.41	287,889.62
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	1,537,582.13	-	2,417,417.87
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	3,234,893.71	1,327,623.83	4,315,010.76
035	Termination Benefit Fund	250,000.00	-	250,000.00	89,150.99	-	160,849.01
200	Student Managed Activity	212,374.98	1,750.02	214,125.00	32,985.48	69,820.27	111,319.25
300	District Managed Activity	473,272.12	5,538.44	478,810.56	155,390.48	144,630.42	178,789.66
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	64,382.01	156,954.46	2,337,450.00
Federal Funds:							
516	IDEA Part B Special Education	1,061,002.97	2,497.32	1,063,500.29	375,898.87	58,078.16	629,523.26
551	Title III - Limited English Proficiency	23,433.69	-	23,433.69	19,737.65	12,713.41	(9,017.37) **
572	Title I - Targeted Assistance	534,329.47	1,386.85	535,716.32	245,493.24	-	290,223.08
584	Title IV-A - Student Support and Academic Enrichment	36,237.69	640.00	36,877.69	17,537.48	4,963.10	14,377.11
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	115,241.73	8,406.49	12,610.18
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	425,510.00	-	(212,755.00) **
Total All Funds		76,034,482.72	3,930,156.59	79,964,639.31	31,076,129.75	8,365,221.20	40,523,288.36

** 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
November 30, 2024

	November 2023 Actual	November 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	14,017,091	14,188,887	171,796
1.020 Tangible Personal Property Tax	-	-	-	1,420,435	1,462,158	41,723
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	596,543	644,517	47,974	3,426,495	3,291,192	(135,303)
1.040 Restricted Grants-in-Aid	57,298	196,417	139,120	206,445	347,868	141,423
1.050 State Share of Local Property Taxes	-	-	-	1,914,605	1,970,808	56,203
1.060 All Other Operating Revenue	124,380	125,230	850	1,416,526	1,516,869	100,343
1.070 Total Revenue	778,220	966,164	187,944	22,401,596	22,777,782	376,185
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	-	-	-	352	57,262	56,911
2.070 Total Other Financing Sources	-	-	-	43,652	281,317	237,666
2.080 Total Revenues and Other Financing Sources	778,220	966,164	187,944	22,445,248	23,059,099	613,851
EXPENDITURES						
3.010 Personal Services	2,359,449	2,560,034	200,585	11,084,090	12,319,810	1,235,720
3.020 Employees' Retirement/Insurance Benefits	1,088,278	920,701	(167,577)	5,403,436	5,262,212	(141,224)
3.030 Purchased Services	775,563	670,213	(105,350)	2,729,259	3,031,193	301,934
3.040 Supplies and Materials	147,565	320,146	172,580	651,647	1,001,427	349,780
3.050 Capital Outlay	2,995	4,837	1,842	28,245	25,797	(2,447)
4.050 Debt Service: Principal - HB 264 Loans	-	65,340	65,340	-	65,340	65,340
4.060 Debt Service: Interest and Fiscal Charges	-	7,911	7,911	-	7,911	7,911
4.300 Other Objects	3,471	15,393	11,922	176,802	193,564	16,762
4.500 Total Expenditures	4,377,321	4,564,574	187,254	20,073,478	21,907,254	1,833,776
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	4,377,321	4,564,574	187,254	20,323,478	22,157,254	1,833,776
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,599,101)	(3,598,410)	690	2,121,769	901,845	(1,219,924)
7.010 Beginning Cash Balance	29,405,272	27,988,009	(1,417,263)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	25,806,172	24,389,599	(1,416,573)	25,806,172	24,389,599	(1,416,573)
8.010 Outstanding Encumbrances	5,220,518	5,286,153	65,635	5,220,518	5,286,153	65,635
15.010 Unreserved Fund Balance	20,585,654	19,103,446	(1,482,208)	20,585,654	19,103,446	(1,482,208)

NOTE: Report includes General Fund only.

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

SM-2 Receipt Line # Code	Revenue Source	5/12= FY 25 Estimate	41.67% Nov. 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	644,517	3,154,846	42.0%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	136,346	50.5%
		<u>7,785,306</u>	<u>644,517</u>	<u>3,291,192</u>	<u>42.3%</u>
1.040	3211 Poverty Based Assistance	130,850	10,667	53,641	41.0%
1.040	3215 Career Technical Education	1,885	157	786	41.7%
1.040	3216 Gifted	104,638	8,714	43,590	41.7%
1.040	3217 English Learners	26,070	2,361	11,377	43.6%
1.040	3218 Student Wellness and Success	184,652	15,197	76,649	41.5%
1.040	3219 Other Restricted State Revenue	-	159,321	161,825	0.0%
		<u>448,095</u>	<u>196,417</u>	<u>347,868</u>	<u>77.6%</u>
1.050	3131 10% and 2.5% Rollback	3,398,334	-	1,643,179	48.4%
1.050	3132 Homestead Exemption	607,693	-	327,629	53.9%
		<u>4,006,027</u>	<u>-</u>	<u>1,970,808</u>	<u>49.2%</u>
1.060	1190 Manufactured Homes Tax	56,000	-	19,984	35.7%
1.060	1219 Tuition - Preschool	58,000	6,215	24,330	42.0%
1.060	1221 Tuition - SF 14	400,000	-	110,703	27.7%
1.060	1223 Tuition - Other Districts - Special Education	125,000	2,015	67,798	54.2%
1.060	1344 Field Trips	40,000	3,306	20,977	52.4%
1.060	1410 Interest	900,000	73,554	578,306	64.3%
1.060	1740 Class Fees	237,250	9,661	138,019	58.2%
1.060	1790 Pay to Participate Fees	225,000	12,550	100,035	44.5%
1.060	1810 Rental of Property	1,000	-	2,886	288.6%
1.060	1820 Donations	16,000	-	-	0.0%
1.060	1833 Medicaid School Program	450,000	6,463	387,789	86.2%
1.060	1860 Fines / Damages	20,200	1,485	8,104	40.1%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	9,982	57,938	107.3%
		<u>2,747,450</u>	<u>125,230</u>	<u>1,516,869</u>	<u>55.2%</u>
	Total Revenue	50,554,202	966,164	22,777,782	45.1%
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	-	52,766	13.2%
	Total Other Financing Sources	628,555	-	281,317	44.8%
	Total Revenue and Other Financing Sources	51,182,757	966,164	23,059,099	45.1%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	5/12= Expendable FY 25	41.67% Nov. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,708,514	8,329,457	40.4%
112	Substitute Teachers	85,600	-	85,600	-	85,600	1,220	53,867	62.9%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	83,062	201,476	43.8%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	937	6,021	30.1%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	-	151,032	89.4%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	649,013	3,196,128	39.8%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	24,246	160,035	51.0%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	72,467	76,006	36.0%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	18,174	102,178	23.9%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	26	32,953	7.4%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	-	1,656	3.0%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	2,375	9,000	37.5%
3.010	SALARIES & WAGES	30,839,295	-	30,839,295	-	30,839,295	2,560,034	12,319,810	40.0%
210	STRS	3,617,000	-	3,617,000	-	3,617,000	261,673	1,167,229	32.3%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	109,204	988,388	78.4%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	31	163	8.1%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	750	37.5%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	281,929	1,759,003	34.2%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,857	9,142	22.3%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	21,960	112,673	40.2%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	25,130	124,958	42.5%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	184,073	929,088	35.9%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,136	5,716	28.6%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	13,372	68,211	40.1%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	10,381	47,871	30.9%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	6,569	32,843	31.9%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,235	16,177	31.7%
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	920,701	5,262,212	38.3%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	5/12= Expendable FY 25	41.67% Nov. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	221,658	737,253	35.1%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	93,488	232,873	38.5%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	-	9,338	28.3%
413	Health Services	660,000	-	660,000	2,062	662,062	50,080	179,635	27.1%
415	Consultant Services	20,000	-	20,000	-	20,000	-	-	0.0%
416	Data Support	50,200	-	50,200	-	50,200	-	50,171	99.9%
418	Legal Services	165,250	-	165,250	16,596	181,846	13,173	70,306	38.7%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	775	3,975	54.7%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	37,887	215,722	34.0%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	38,931	263,394	59.4%
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	4,248	26,633	49.5%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	32,870	38,340	141.7%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	3,534	12,969	24.7%
441	Telephones	33,000	-	33,000	-	33,000	2,174	14,994	45.4%
443	Postage	22,800	-	22,800	1,568	24,368	485	9,572	39.3%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	200	770	18.9%
446	Advertising - Legal	4,000	-	4,000	-	4,000	547	547	13.7%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	-	2,832	39.5%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	562,000	-	562,000	-	562,000	33,739	219,338	39.0%
452	Water/Sewage	64,000	-	64,000	-	64,000	4,707	23,483	36.7%
453	Gas Heat	187,750	-	187,750	-	187,750	140	62,431	33.3%
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	-	16,398	48.9%
471	Tuition Paid - Other Districts	112,000	-	112,000	4,360	116,360	-	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	93,303	233,666	25.4%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	16,921	191,944	55.0%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	21,352	112,878	55.7%
481	Payment in Lieu of Transportation	112,000	-	112,000	-	112,000	-	120,191	107.3%
3.030	PURCHASED SERVICES	7,573,200	-	7,573,200	339,120	7,912,320	670,213	3,031,193	38.3%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	5/12= Expendable FY 25	41.67% Nov. Actual	FYTD (2025) Actual	% of Expendable FY 25
510	General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	235,067	595,734	56.5%
512	Office Supplies	40,000	-	40,000	2,677	42,677	530	24,839	58.2%
514	Health & Hygiene Supplies	16,000	-	16,000	-	16,000	3,054	9,089	56.8%
516	Software	12,000	-	12,000	-	12,000	-	16,821	140.2%
517	Computer Supplies	9,500	-	9,500	-	9,500	-	3,975	41.8%
526	Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	-	5,947	12.1%
546	Electronic Subscriptions	13,000	-	13,000	-	13,000	-	12,156	93.5%
560	Food Supplies	15,700	-	15,700	3,800	19,500	308	9,985	51.2%
570	Maintenance Supplies	123,600	-	123,600	12,916	136,516	5,748	65,203	47.8%
572	Janitor Supplies	118,000	-	118,000	4,000	122,000	14,902	53,628	44.0%
573	Furniture	-	-	-	-	-	-	-	0.0%
581	Transportation Supplies	241,000	-	241,000	54,643	295,643	12,298	58,778	19.9%
582	Fuel	380,000	-	380,000	500	380,500	45,386	135,207	35.5%
583	Tires	50,000	-	50,000	-	50,000	2,853	10,065	20.1%
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	320,146	1,001,427	45.5%
	640 New Equipment	37,000	-	37,000	-	37,000	4,837	25,797	69.7%
3.050	TOTAL CAPITAL OUTLAY	37,000	-	37,000	-	37,000	4,837	25,797	69.7%
	814 Energy Conservation Loans - HB264	65,340	-	65,340	-	65,340	65,340	65,340	100.0%
	824 Energy Conservation Loans - Interest	14,619	-	14,619	-	14,619	7,911	7,911	54.1%
4.010-4.060	TOTAL DEBT SERVICE	79,959	-	79,959	-	79,959	73,251	73,251	91.6%
	841 Dues & Fees	22,250	-	22,250	-	22,250	90	5,585	25.1%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	11,428	11,428	26.3%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	11,189	40.4%
	845 Property Tax Collection Fees	425,000	-	425,000	-	425,000	-	82,406	19.4%
	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	1,661	9,350	37.4%
	849 Misc. Fees - Auditor's Office	2,000	-	2,000	-	2,000	-	-	0.0%
	850 Liability Insurance	65,000	-	65,000	-	65,000	-	73,606	113.2%
4.300	OTHER EXPENSES	616,450	-	616,450	5,535	621,985	15,393	193,564	31.1%
	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	4,564,574	22,157,254	39.7%

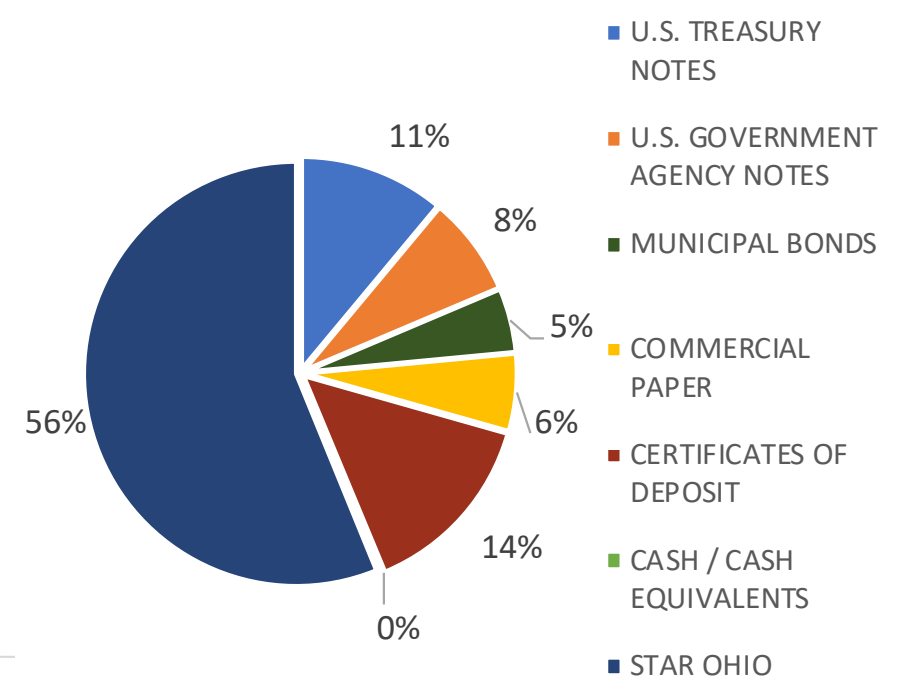


Investment Accounts

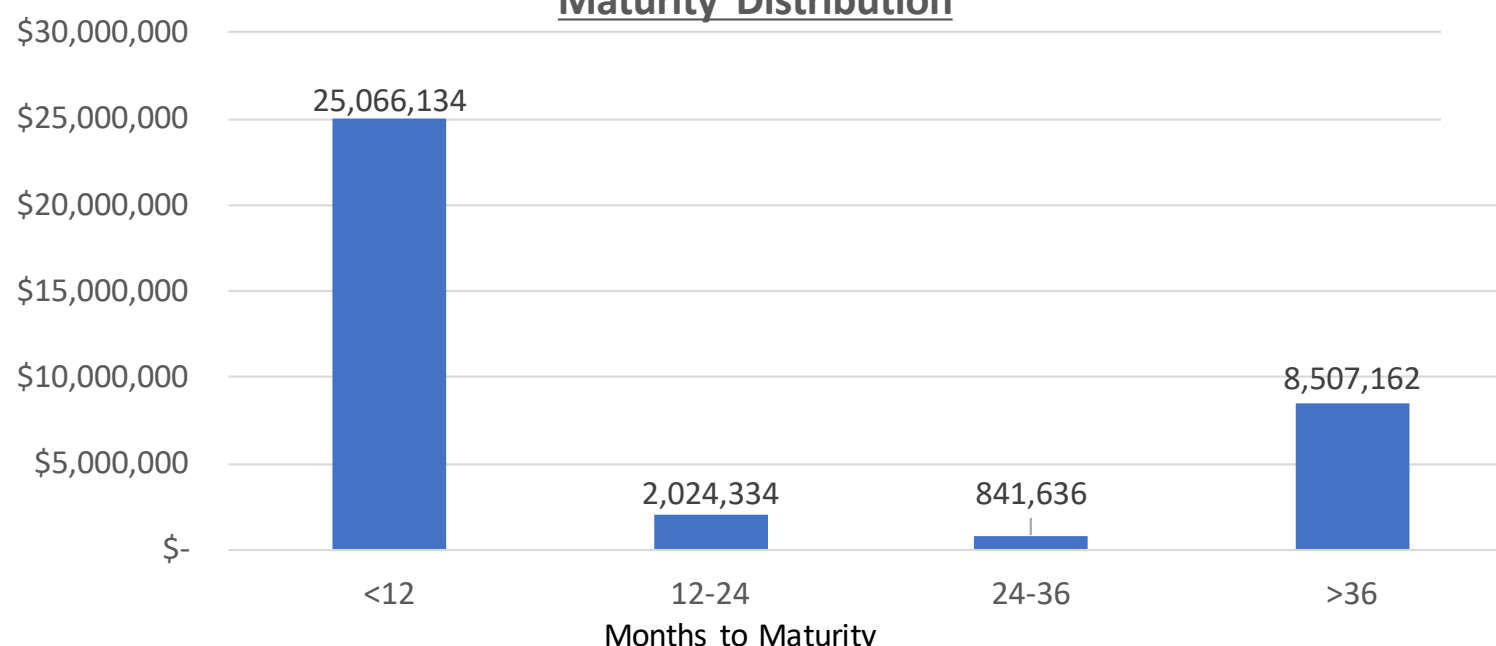
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 20,466,788.33	4.79%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 5,225,579.75	4.1%	1.87 yrs
Commercial Paper	\$ 2,147,246.01	4.81%	0.46 yrs
U.S. Government Agency Notes	\$ 2,758,775.75	3.34%	3.19 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.83 yrs
Municipal Bonds	\$ 1,776,852.80	2.5%	4.21 yrs
Money Market Fund	\$ 36,764.72	4.51%	0.01 yrs
RedTree Investment Account Total	\$ 15,972,477.98	3.83%	2.64 yrs
Total Investments	\$ 36,439,266.31	4.36%	1.17 yrs

Benchmark Interest Rates	11/30/24	11/30/23
STAR Ohio	4.79%	5.59%
6-Month Treasury	4.42%	5.38%
2-Year Treasury	4.13%	4.73%

Asset Allocation



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.