



FINANCIAL REPORTS

FOR THE MONTH ENDED OCTOBER 31, 2024

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
October 31, 2024**

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**Riverside Local Schools
Bank Reconciliation
October 31, 2024**

Bank Balances

Huntington	2,389,854.26
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	233,917.38
Star Ohio	24,818,988.71
Redtree/US Bank	15,951,041.78

Outstanding Items

Payroll Outstanding Checks	(25,807.82)
Operating Outstanding checks	(606,261.76)
Payroll ACH payments Outstanding	(44,671.88)
H.S.A.	1,000.00
Returned Direct Deposit	(100.00)
Total Bank Balance	<u><u>42,732,370.67</u></u>

Book Balances

Cash Summary Report	42,732,370.67
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Total Book Balance

42,732,370.67

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
October 31, 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	2,831,111.16	22,092,935.26	4,373,796.03	17,592,679.68	27,988,009.22	5,961,257.18	22,026,752.04
002	Bond Retirement	2,051,405.48	25,495.46	947,124.00	-	1,288,286.35	1,710,243.13	647,805.61	1,062,437.52
003	Permanent Improvement	800,299.48	5,892.65	22,530.24	-	-	822,829.72	-	822,829.72
006	Food Service Fund	1,601,665.07	280,920.04	447,583.50	264,353.00	772,314.29	1,276,934.28	695,794.21	581,140.07
007	Special Trust	53,546.21	4,248.05	5,696.24	-	-	59,242.45	-	59,242.45
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	11,439.21	25,552.91	13,816.03	31,007.81	323,606.32	33,715.07	289,891.25
020	Latchkey	259,645.20	45,738.05	125,026.85	30,646.88	176,288.71	208,383.34	31,303.29	177,080.05
022	Unclaimed Funds	7,058.01	-	-	-	-	7,058.01	-	7,058.01
030	Joint Financing District	1,962,206.07	162,332.19	1,572,375.55	298,947.55	1,236,820.02	2,297,761.60	-	2,297,761.60
033	Permanent Improvement Levy	9,036,868.32	58,832.93	1,608,517.46	189,609.38	2,919,318.33	7,726,067.45	1,315,306.26	6,410,761.19
035	Termination Benefit Fund	67,162.20	1,042.40	254,109.36	85,478.84	89,150.99	232,120.57	-	232,120.57
200	Student Managed Activity	75,778.73	36,265.73	63,453.33	15,927.07	29,426.25	109,805.81	69,123.41	40,682.40
300	District Managed Activity	115,497.27	54,661.22	160,044.96	42,809.78	126,117.12	149,425.11	130,899.85	18,525.26
State Funds:									
451	Network Subsidy	908.58	6,000.00	6,000.00	-	-	6,908.58	-	6,908.58
499	Miscellaneous State Grant Fund	58,851.40	-	1,235.07	-	60,086.47	-	161,250.00	(161,250.00)
Federal Funds:									
516	IDEA Part B Special Education	(72,878.24)	159,852.33	296,376.45	75,637.97	285,556.93	(62,058.72)	72,768.59	(134,827.31)
551	Title III - Limited English Proficiency	(2,109.14)	-	2,109.14	640.00	16,659.49	(16,659.49)	14,930.99	(31,590.48)
572	Title I - Targeted Assistance	(29,500.88)	99,845.14	165,183.27	49,321.54	170,808.55	(35,126.16)	-	(35,126.16)
584	Title IV-A - Student Support and Academic Enrichment	640.00	15,570.81	15,570.81	1,266.53	17,174.53	(963.72)	3,738.30	(4,702.02)
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	22,318.78	87,318.33	(59,652.91)	13,468.43	(73,121.34)
599	Miscellaneous Federal Grant Fund	212,755.00	12,500.00	185,255.00	25,000.00	410,510.00	(12,500.00)	15,000.00	(27,500.00)
Total All Funds		40,004,559.07	3,811,747.37	28,037,335.45	5,489,569.38	25,309,523.85	42,732,370.67	9,166,361.19	33,566,009.48

**Riverside Local Schools
Appropriation Summary
All Funds
October 31, 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	17,592,679.68	5,961,257.18	32,213,932.23
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	772,314.29	695,794.21	947,277.41
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	31,007.81	33,715.07	197,102.12
020	Latchkey	480,000.00	37,116.02	517,116.02	176,288.71	31,303.29	309,524.02
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	1,236,820.02	-	2,718,179.98
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	2,919,318.33	1,315,306.26	4,642,903.71
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	29,426.25	69,123.41	115,575.34
300	District Managed Activity	473,272.12	5,538.44	478,810.56	126,117.12	130,899.85	221,793.59
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	285,556.93	72,768.59	705,174.77
551	Title III - Limited English Proficiency	23,433.69	-	23,433.69	16,659.49	14,930.99	(8,156.79) **
572	Title I - Targeted Assistance	534,329.47	1,386.85	535,716.32	170,808.55	-	364,907.77
584	Title IV-A - Student Support and Academic Enrichment	36,237.69	640.00	36,877.69	17,174.53	3,738.30	15,964.86
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	87,318.33	13,468.43	35,471.64
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	410,510.00	15,000.00	(212,755.00) **
Total All Funds		76,034,482.72	3,930,156.59	79,964,639.31	25,309,523.85	9,166,361.19	45,488,754.27

** 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
October 31, 2024

	October 2023 Actual	October 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	886,000	634,729	(251,271)	2,829,952	2,646,675	(183,277)
1.040 Restricted Grants-in-Aid	47,975	39,996	(7,980)	149,147	151,451	2,303
1.050 State Share of Local Property Taxes	1,898,486	1,970,808	72,322	1,914,605	1,970,808	56,203
1.060 All Other Operating Revenue	172,322	185,579	13,257	1,292,146	1,391,639	99,493
1.070 Total Revenue	3,004,783	2,831,111	(173,672)	21,623,376	21,811,618	188,242
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	3,004,783	2,831,111	(173,672)	21,667,028	22,092,935	425,908
EXPENDITURES						
3.010 Personal Services	2,263,136	2,454,220	191,084	8,724,641	9,759,776	1,035,135
3.020 Employees' Retirement/Insurance Benefits	1,062,456	994,717	(67,740)	4,315,158	4,341,511	26,353
3.030 Purchased Services	557,639	696,470	138,831	1,953,696	2,360,980	407,284
3.040 Supplies and Materials	149,013	197,575	48,562	504,082	681,281	177,200
3.050 Capital Outlay	10,299	7,504	(2,795)	25,250	20,960	(4,289)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	9,848	23,310	13,463	173,331	178,171	4,840
4.500 Total Expenditures	4,052,390	4,373,796	321,406	15,696,158	17,342,680	1,646,522
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	4,052,390	4,373,796	321,406	15,946,158	17,592,680	1,646,522
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(1,047,607)	(1,542,685)	(495,078)	5,720,870	4,500,256	(1,220,614)
7.010 Beginning Cash Balance	30,452,879	29,530,694	(922,185)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	29,405,272	27,988,009	(1,417,263)	29,405,272	27,988,009	(1,417,263)
8.010 Outstanding Encumbrances	5,170,237	5,961,257	791,020	5,170,237	5,961,257	791,020
15.010 Unreserved Fund Balance	24,235,036	22,026,752	(2,208,284)	24,235,036	22,026,752	(2,208,284)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
October 31, 2024**

SM-2 Receipt Line # Code	Revenue Source	4/12= FY 25 Estimate	33.33% Oct. 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	634,729	2,510,330	33.4%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	136,346	50.5%
		<u>7,785,306</u>	<u>634,729</u>	<u>2,646,675</u>	<u>34.0%</u>
1.040	3211 Poverty Based Assistance	130,850	10,811	42,973	32.8%
1.040	3215 Career Technical Education	1,885	157	629	33.4%
1.040	3216 Gifted	104,638	8,718	34,876	33.3%
1.040	3217 English Learners	26,070	2,504	9,016	34.6%
1.040	3218 Student Wellness and Success	184,652	15,301	61,453	33.3%
1.040	3219 Other Restricted State Revenue	-	2,504	2,504	0.0%
		<u>448,095</u>	<u>39,996</u>	<u>151,451</u>	<u>33.8%</u>
1.050	3131 10% and 2.5% Rollback	3,398,334	1,643,179	1,643,179	48.4%
1.050	3132 Homestead Exemption	607,693	327,629	327,629	53.9%
		<u>4,006,027</u>	<u>1,970,808</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	7,135	18,115	31.2%
1.060	1221 Tuition - SF 14	400,000	-	110,703	27.7%
1.060	1223 Tuition - Other Districts - Special Education	125,000	2,015	65,784	52.6%
1.060	1344 Field Trips	40,000	2,976	17,671	44.2%
1.060	1410 Interest	900,000	125,688	504,752	56.1%
1.060	1740 Class Fees	237,250	27,135	128,358	54.1%
1.060	1790 Pay to Participate Fees	225,000	7,850	87,485	38.9%
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	296	381,326	84.7%
1.060	1860 Fines / Damages	20,200	1,753	6,619	32.8%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	10,732	47,956	88.8%
		<u>2,747,450</u>	<u>185,579</u>	<u>1,391,639</u>	<u>50.7%</u>
	Total Revenue	50,554,202	2,831,111	21,811,618	43.2%
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	2,831,111	22,092,935	43.2%

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	Expendable FY 25	4/12= Oct. Actual	33.33% FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,708,215	6,620,944	32.2%
112	Substitute Teachers	85,600	-	85,600	-	85,600	407	52,648	61.5%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	30,219	118,414	25.7%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	583	5,085	25.4%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	4,800	151,032	89.4%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	653,661	2,547,115	31.7%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	20,855	135,789	43.2%
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	31,271	84,003	19.6%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	1,428	32,926	7.4%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	656	1,656	3.0%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	2,125	6,625	27.6%
3.010	SALARIES & WAGES	30,839,295	-	30,839,295	-	30,839,295	2,454,220	9,759,776	31.7%
210	STRS	3,617,000	-	3,617,000	-	3,617,000	95,513	905,556	25.0%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	278,862	879,184	69.7%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	23	132	6.6%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	600	30.0%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	358,688	1,477,074	28.7%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,723	7,284	17.8%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	21,986	90,713	32.4%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	24,405	99,828	34.0%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	179,602	745,014	28.8%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,113	4,580	22.9%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	13,335	54,839	32.3%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,510	37,490	24.2%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	6,569	26,275	25.5%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,235	12,941	25.4%
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	994,717	4,341,511	31.6%

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**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	4/12= Expendable FY 25	33.33% Oct. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	156,875	515,595	24.6%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	62,229	139,386	23.0%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	1,558	9,338	28.3%
413	Health Services	660,000	-	660,000	2,062	662,062	81,915	129,555	19.6%
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	23,868	57,133	31.4%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	-	3,200	44.1%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	47,326	177,835	28.1%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	49,706	224,463	50.6%
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	10,445	22,385	41.6%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	512	5,470	20.2%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	1,137	9,435	18.0%
441	Telephones	33,000	-	33,000	-	33,000	2,680	12,820	38.9%
443	Postage	22,800	-	22,800	1,568	24,368	1,051	9,087	37.3%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	-	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	1,629	2,832	39.5%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	562,000	-	562,000	-	562,000	50,863	185,599	33.0%
452	Water/Sewage	64,000	-	64,000	-	64,000	3,363	18,776	29.3%
453	Gas Heat	187,750	-	187,750	-	187,750	18,554	62,290	33.2%
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	9,348	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	50,714	140,363	15.3%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	38,544	175,023	50.2%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	68,305	91,526	45.1%
481	Payment in Lieu of Transportation	112,000	-	112,000	-	112,000	15,848	120,191	107.3%
3.030	PURCHASED SERVICES	7,573,200	-	7,573,200	339,120	7,912,320	696,470	2,360,980	29.8%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2024**

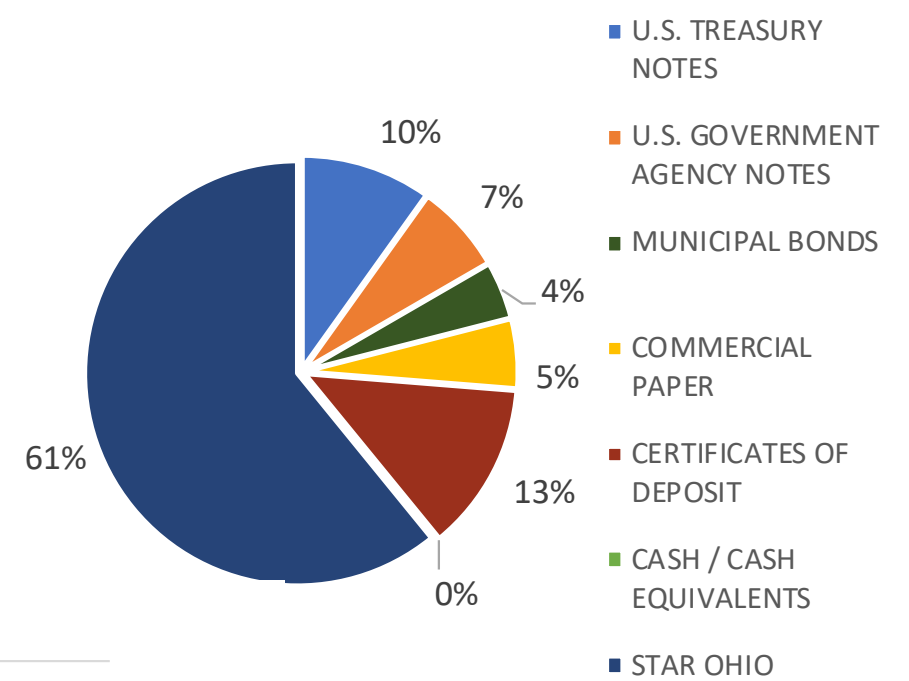
SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	Expendable FY 25	4/12= Oct. Actual	33.33% FYTD (2025) Actual	% of Expendable FY 25
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	93,265	360,666	34.2%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	18,670	24,309	57.0%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	213	6,036	37.7%
	516 Software	12,000	-	12,000	-	12,000	5,108	16,821	140.2%
	517 Computer Supplies	9,500	-	9,500	-	9,500	3,975	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	546	9,678	49.6%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	17,808	59,455	43.6%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	1,926	38,726	31.7%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	13,025	46,480	15.7%
	582 Fuel	380,000	-	380,000	500	380,500	42,897	89,821	23.6%
	583 Tires	50,000	-	50,000	-	50,000	141	7,212	14.4%
	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	197,575	681,281	31.0%
	640 New Equipment	37,000	-	37,000	-	37,000	7,504	20,960	56.7%
3.050	TOTAL CAPITAL OUTLAY	37,000	-	37,000	-	37,000	7,504	20,960	56.7%
	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	275	5,495	24.7%
	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	2,214	8,975	32.4%
	845 Property Tax Collection Fees	425,000	-	425,000	-	425,000	4,068	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	1,803	7,689	30.8%
	849 Misc. Fees - Auditor's Office	2,000	-	2,000	-	2,000	-	-	0.0%
	850 Liability Insurance	65,000	-	65,000	-	65,000	14,950	73,606	113.2%
4.300	OTHER EXPENSES	616,450	-	616,450	5,535	621,985	23,310	178,171	28.7%
	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	4,373,796	17,592,680	31.6%



Investment Accounts

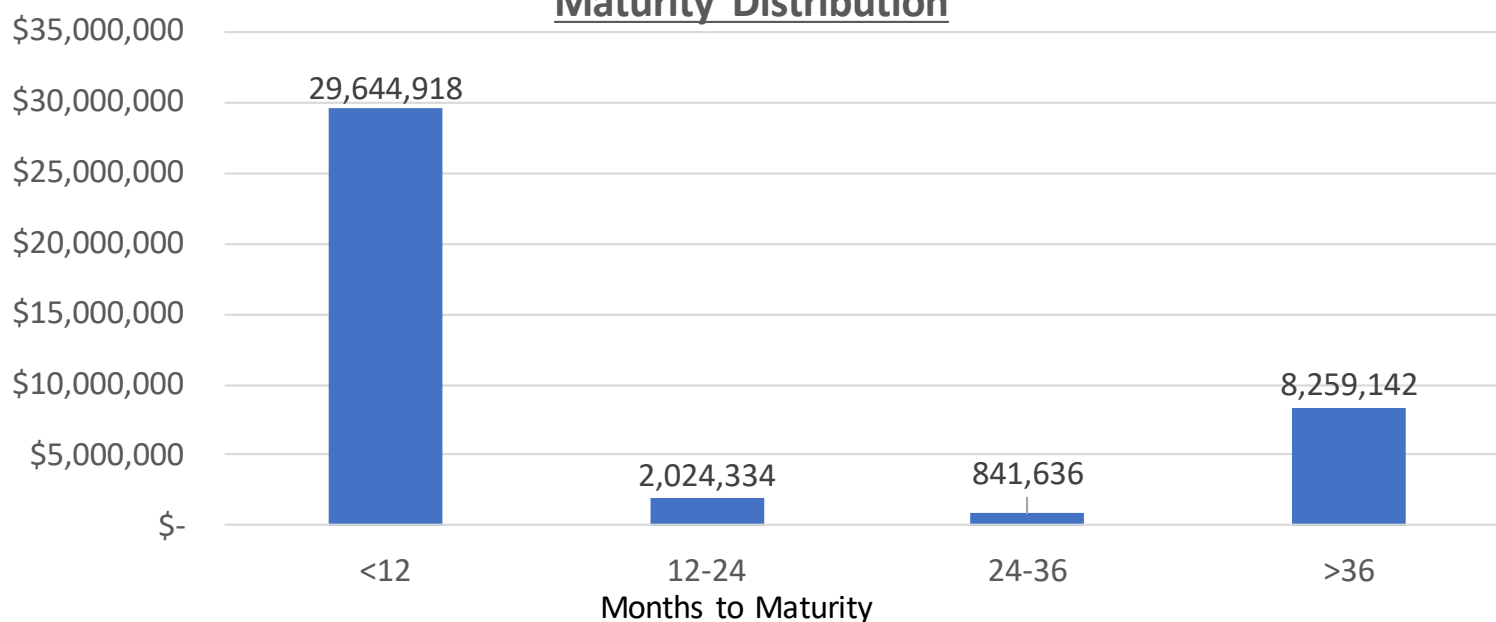
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 24,818,988.71	5.01%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 5,225,579.75	4.1%	1.95 yrs
Commercial Paper	\$ 2,147,246.01	4.81%	0.54 yrs
U.S. Government Agency Notes	\$ 2,760,756.00	3.03%	2.86 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.9 yrs
Municipal Bonds	\$ 1,776,852.80	2.5%	4.27 yrs
Money Market Fund	\$ 13,348.27	4.7%	0.01 yrs
RedTree Investment Account Total	\$ 15,951,041.78	3.78%	2.65 yrs
Total Investments	\$ 40,770,030.49	4.52%	0.98 yrs

Asset Allocation



Benchmark Interest Rates	10/31/24	10/31/23
STAR Ohio	5.01%	5.57%
6-Month Treasury	4.43%	5.54%
2-Year Treasury	4.16%	5.07%

Maturity Distribution



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