



FINANCIAL REPORTS

FOR THE MONTH ENDED APRIL 30, 2025

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
April 30, 2025**

<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
April 30, 2025**

Bank Balances

Huntington	3,686,125.76
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	258,861.80
Star Ohio	25,352,685.43
Redtree/US Bank	14,535,729.44

Outstanding Items

Payroll Outstanding Checks	(47,781.74)
Operating Outstanding checks	(612,113.11)
Payroll ACH payments Outstanding	(23,771.81)
H.S.A. Reimbursement	500.00

Total Bank Balance

43,164,845.77

Book Balances

Cash Summary Report	43,164,845.77
	-

Total Book Balance

43,164,845.77

Reconciled Difference

-

**Riverside Local Schools
Fund Balance Report
All Funds
April 30, 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	23,487,753.64	1,350,164.35	48,769,452.91	4,531,409.52	44,261,245.05	27,995,961.50	2,724,526.48	25,271,435.02
002	Bond Retirement	2,051,405.48	9,537.44	2,027,321.96	578.21	1,951,468.01	2,127,259.43	-	2,127,259.43
003	Permanent Improvement	800,299.48	5,199.02	55,332.44	-	-	855,631.92	-	855,631.92
006	Food Service Fund	1,601,665.07	324,646.91	1,621,331.78	244,204.60	2,077,570.38	1,145,426.47	164,427.17	980,999.30
007	Special Trust	53,546.21	223.76	7,550.49	-	-	61,096.70	5,000.00	56,096.70
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	19,334.32	137,489.75	12,380.30	82,441.47	384,109.50	93,789.17	290,320.33
020	Latchkey	259,645.20	36,726.75	421,365.19	30,478.42	363,232.20	317,778.19	40,781.20	276,996.99
022	Unclaimed Funds	7,058.01	-	6,705.00	-	-	13,763.01	-	13,763.01
030	Joint Financing District	1,962,206.07	154,801.48	3,394,711.79	308,709.24	3,072,065.05	2,284,852.81	360.56	2,284,492.25
033	Permanent Improvement Levy	9,036,868.32	29,205.70	3,222,521.04	456,901.01	4,740,893.13	7,518,496.23	1,997,505.17	5,520,991.06
035	Termination Benefit Fund	67,162.20	753.84	258,258.25	6,936.62	110,526.68	214,893.77	-	214,893.77
200	Student Managed Activity	75,778.73	53,625.83	166,716.82	24,618.29	131,032.28	111,463.27	24,203.01	87,260.26
300	District Managed Activity	115,497.27	47,238.24	443,981.27	86,432.21	345,022.35	214,456.19	117,570.87	96,885.32
State Funds:									
451	Network Subsidy	908.58	-	11,946.84	908.58	908.58	11,946.84	-	11,946.84
499	Miscellaneous State Grant Fund	58,851.40	-	114,711.61	44,344.00	217,907.01	(44,344.00)	127,429.46	(171,773.46)
Federal Funds:									
516	IDEA Part B Special Education	(72,878.24)	94,429.93	871,795.20	119,352.09	825,334.24	(26,417.28)	9,879.80	(36,297.08)
551	Title III - Limited English Proficiency	(2,109.14)	-	25,866.65	7,443.75	31,201.26	(7,443.75)	1,193.72	(8,637.47)
572	Title I - Targeted Assistance	(29,500.88)	46,711.64	474,377.59	54,564.11	452,964.29	(8,087.58)	13,542.29	(21,629.87)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	33,484.65	4,089.68	38,813.63	(4,688.98)	2,268.95	(6,957.93)
587	ECSE - Early Childhood Special Education	(2,509.18)	-	4,236.26	113.91	1,840.99	(113.91)	2,421.49	(2,535.40)
590	Title II-A Improving Teacher Quality	(10,481.45)	15,840.40	129,567.90	9,590.74	121,217.09	(2,130.64)	6,338.28	(8,468.92)
599	Miscellaneous Federal Grant Fund	212,755.00	-	212,755.00	-	425,510.00	-	-	-
Total All Funds		40,004,559.07	2,188,439.61	62,411,480.39	5,943,055.28	59,251,193.69	43,164,845.77	5,331,237.62	37,833,608.15

**Riverside Local Schools
Appropriation Summary
All Funds
April 30, 2025**

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	44,261,245.05	2,724,526.48	8,782,097.56
002	Bond Retirement	1,965,000.00	-	1,965,000.00	1,951,468.01	-	13,531.99
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	2,077,570.38	164,427.17	173,388.36
007	Special Trust	11,000.00	-	11,000.00	-	5,000.00	6,000.00
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	256,897.45	4,927.55	261,825.00	82,441.47	93,789.17	85,594.36
020	Latchkey	480,000.00	37,116.02	517,116.02	363,232.20	40,781.20	113,102.62
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	3,072,065.05	360.56	882,574.39
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	4,740,893.13	1,997,505.17	2,139,130.00
035	Termination Benefit Fund	250,000.00	-	250,000.00	110,526.68	-	139,473.32
200	Student Managed Activity	212,374.98	1,750.02	214,125.00	131,032.28	24,203.01	58,889.71
300	District Managed Activity	473,272.12	5,538.44	478,810.56	345,022.35	117,570.87	16,217.34
State Funds:							
451	Network Subsidy	11,708.58	-	11,708.58	908.58	-	10,800.00
499	Miscellaneous State Grant Fund	2,638,786.47	40,000.00	2,678,786.47	217,907.01	127,429.46	2,333,450.00
Federal Funds:							
516	IDEA Part B Special Education	1,262,483.00	2,497.32	1,264,980.32	825,334.24	9,879.80	429,766.28
551	Title III - Limited English Proficiency	30,718.16	-	30,718.16	31,201.26	1,193.72	(1,676.82)**
572	Title I - Targeted Assistance	677,062.71	1,386.85	678,449.56	452,964.29	13,542.29	211,942.98
584	Title IV-A - Student Support and Academic Enrichment	91,533.44	640.00	92,173.44	38,813.63	2,268.95	51,090.86
587	ECSE - Early Childhood Special Education	20,677.44	-	20,677.44	1,840.99	2,421.49	16,414.96
590	Title II-A Improving Teacher Quality	169,961.09	12,762.09	182,723.18	121,217.09	6,338.28	55,167.81
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	425,510.00	-	(212,755.00)**
Total All Funds		76,609,411.52	3,930,156.59	80,539,568.11	59,251,193.69	5,331,237.62	15,957,136.80

** 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
April 30, 2025

	April 2024 Actual	April 2025 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	11,192,954	-	(11,192,954)	31,088,275	32,969,914	1,881,640
1.020 Tangible Personal Property Tax	1,654,416	-	(1,654,416)	3,078,782	3,153,209	74,428
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	566,795	611,759	44,965	6,408,624	6,581,895	173,271
1.040 Restricted Grants-in-Aid	228,179	35,722	(192,457)	593,820	633,006	39,186
1.050 State Share of Local Property Taxes	-	9,518	9,518	1,925,244	1,980,326	55,082
1.060 All Other Operating Revenue	216,568	692,257	475,689	2,886,991	3,168,877	281,886
1.070 Total Revenue	13,858,911	1,349,256	(12,509,655)	45,981,735	48,487,227	2,505,492
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	-	909	909	1,514	58,171	56,657
2.070 Total Other Financing Sources	-	909	909	44,814	282,226	237,412
2.080 Total Revenues and Other Financing Sources	13,858,911	1,350,164	(12,508,747)	46,026,548	48,769,453	2,742,905
EXPENDITURES						
3.010 Personal Services	2,209,347	2,445,688	236,341	22,470,399	24,846,080	2,375,681
3.020 Employees' Retirement/Insurance Benefits	1,102,902	1,116,125	13,223	10,898,597	10,872,643	(25,954)
3.030 Purchased Services	875,868	820,013	(55,855)	5,952,328	5,905,990	(46,338)
3.040 Supplies and Materials	81,716	140,266	58,550	1,283,953	1,593,440	309,486
3.050 Capital Outlay	4,320	1,394	(2,926)	45,996	50,859	4,863
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	63,021	65,340	2,319
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	9,070	7,911	(1,160)
4.300 Other Objects	331,682	7,923	(323,759)	569,297	568,983	(314)
4.500 Total Expenditures	4,605,836	4,531,410	(74,426)	41,292,660	43,911,245	2,618,585
OTHER FINANCING USES						
5.010 Operating Transfers-Out	-	-	-	325,000	350,000	25,000
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	-	-	325,000	350,000	25,000
5.050 Total Expenditure and Other Financing Uses	4,605,836	4,531,410	(74,426)	41,617,660	44,261,245	2,643,585
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	9,253,076	(3,181,245)	(12,434,321)	4,408,888	4,508,208	99,320
7.010 Beginning Cash Balance	18,840,215	31,177,207	12,336,992	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	28,093,291	27,995,962	(97,329)	28,093,291	27,995,962	(97,329)
8.010 Outstanding Encumbrances	2,789,148	2,724,526	(64,621)	2,789,148	2,724,526	(64,621)
15.010 Unreserved Fund Balance	25,304,143	25,271,435	(32,708)	25,304,143	25,271,435	(32,708)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
April 30, 2025**

SM-2 Receipt Line # Code	Revenue Source	10/12= FY 25 Estimate	83.33% Apr. Actual	FYTD Actual	Percentage of FY 25 Estimate
Revenues:					
1.010	1111 General Property Tax (Real Estate)	32,512,842	-	32,969,914	101.4%
1.020	1122 Public Utility Tangible Tax	3,054,482	-	3,153,209	103.2%
1.035	3110 State Foundation	7,515,306	611,759	6,313,212	84.0%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	268,683	99.5%
		<u>7,785,306</u>	<u>611,759</u>	<u>6,581,895</u>	<u>84.5%</u>
1.040	3211 Poverty Based Assistance	130,850	7,788	101,400	77.5%
1.040	3215 Career Technical Education	1,885	364	1,657	87.9%
1.040	3216 Gifted	104,638	10,005	86,641	82.8%
1.040	3217 English Learners	26,070	2,394	23,390	89.7%
1.040	3218 Student Wellness and Success	184,652	15,171	152,479	82.6%
1.040	3219 Other Restricted State Revenue	-	-	267,439	0.0%
		<u>448,095</u>	<u>35,722</u>	<u>633,006</u>	<u>141.3%</u>
1.050	3131 10% and 2.5% Rollback	3,398,334	7,417	1,650,596	48.6%
1.050	3132 Homestead Exemption	607,693	2,101	329,730	54.3%
		<u>4,006,027</u>	<u>9,518</u>	<u>1,980,326</u>	<u>49.4%</u>
1.060	1190 Manufactured Homes Tax	56,000	37,313	57,297	102.3%
1.060	1219 Tuition - Preschool	58,000	5,115	64,775	111.7%
1.060	1221 Tuition - SF 14	400,000	-	292,549	73.1%
1.060	1223 Tuition - Other Districts - Special Education	125,000	4,401	381,569	305.3%
1.060	1344 Field Trips	40,000	7,684	32,941	82.4%
1.060	1410 Interest	900,000	98,209	946,316	105.2%
1.060	1740 Class Fees	237,250	13,339	186,858	78.8%
1.060	1790 Pay to Participate Fees	225,000	32,975	177,390	78.8%
1.060	1810 Rental of Property	1,000	405	5,399	539.9%
1.060	1820 Donations	16,000	21,222	21,222	132.6%
1.060	1833 Medicaid School Program	450,000	445,132	865,460	192.3%
1.060	1860 Fines / Damages	20,200	3,061	17,192	85.1%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	23,402	119,908	222.1%
		<u>2,747,450</u>	<u>692,257</u>	<u>3,168,877</u>	<u>115.3%</u>
	Total Revenue	50,554,202	1,349,256	48,487,227	95.9%
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	909	53,675	13.4%
	Total Other Financing Sources	628,555	909	282,226	44.9%
	Total Revenue and Other Financing Sources	51,182,757	1,350,164	48,769,453	95.3%

**Riverside Local Schools
Expenditure Report
General Fund
April 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	10/12= Expendable FY 25	83.33% Apr. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,732,566	17,029,893	82.7%
112	Substitute Teachers	85,600	-	85,600	-	85,600	-	58,834	68.7%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	17,319	287,113	62.4%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	983	17,698	88.5%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	-	275,814	163.2%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	646,137	6,484,142	80.7%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	22,422	244,828	78.0%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	6,629	147,059	69.7%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	14,205	176,509	41.2%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	53	51,784	11.7%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	4,750	58,655	106.1%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	625	13,750	57.3%
3.010	SALARIES & WAGES	30,839,295	-	30,839,295	-	30,839,295	2,445,688	24,846,080	80.6%
210	STRS	3,617,000	-	3,617,000	-	3,617,000	263,554	2,664,355	73.7%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	110,920	1,374,768	109.0%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	8	217	10.9%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	1,500	75.0%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	432,223	3,953,130	76.9%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	2,115	17,003	41.5%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	19,348	216,683	77.4%
244	Vision Insurance - Certificated	-	-	-	-	-	(1,445)	(4,336)	0.0%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	24,356	249,523	84.9%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	229,810	2,035,268	78.7%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,158	11,553	57.8%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	11,275	129,002	75.9%
254	Vision Insurance - Non-Certified	-	-	-	-	-	2,231	6,675	0.0%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,404	96,690	62.4%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	7,383	80,811	78.5%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,637	39,802	78.0%
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	1,116,125	10,872,643	79.2%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
April 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	10/12=	83.33%	FYTD (2025) Actual	% of Expendable FY 25
						Expendable FY 25	Apr. Actual		
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	244,571	1,468,737	69.9%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	79,441	542,001	89.5%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	2,416	11,091	33.6%
413	Health Services	660,000	-	660,000	2,062	662,062	126,260	582,897	88.0%
415	Consultant Services	20,000	-	20,000	-	20,000	-	-	0.0%
416	Data Support	50,200	-	50,200	-	50,200	-	54,671	108.9%
418	Legal Services	165,250	-	165,250	16,596	181,846	9,753	141,059	77.6%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	-	4,164	57.4%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	28,104	358,952	56.6%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	32,898	400,894	90.5%
424	Insurance	168,000	-	168,000	-	168,000	-	167,056	99.4%
425	Rentals	5,000	-	5,000	-	5,000	-	-	0.0%
429	Uniforms / Security	53,000	-	53,000	771	53,771	3,004	42,186	78.5%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	2,082	23,257	86.0%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	2,147	24,879	47.4%
441	Telephones	33,000	-	33,000	-	33,000	3,511	32,982	100.0%
443	Postage	22,800	-	22,800	1,568	24,368	2,054	16,724	68.6%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	-	1,911	46.9%
446	Advertising - Legal	4,000	-	4,000	-	4,000	-	640	16.0%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	481	6,776	94.4%
449	Communications	-	-	-	-	-	-	272	0.0%
451	Electricity	562,000	-	562,000	-	562,000	64,902	460,446	81.9%
452	Water/Sewage	64,000	-	64,000	-	64,000	2,314	39,895	62.3%
453	Gas Heat	187,750	-	187,750	-	187,750	42,847	171,272	91.2%
459	Stormwater Assessment	30,000	-	30,000	-	30,000	-	23,135	77.1%
461	Printing - Communications Department	25,000	-	25,000	8,550	33,550	117	25,737	76.7%
471	Tuition Paid - Other Districts	112,000	-	112,000	4,360	116,360	15,915	33,086	28.4%
474	Excess Cost Tuition - Other Districts	215,000	-	215,000	-	215,000	71,275	109,225	50.8%
475	Special Education Tuition - Other Districts	750,000	-	750,000	168,370	918,370	62,822	499,507	54.4%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	13,288	272,261	78.0%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	9,811	270,087	133.2%
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	820,013	5,905,990	74.6%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
April 30, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	10/12= Expendable FY 25	83.33% Apr. Actual	FYTD (2025) Actual	% of Expendable FY 25
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	43,111	790,302	74.9%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	2,731	34,170	80.1%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	1,635	16,356	102.2%
	516 Software	12,000	-	12,000	-	12,000	6,646	24,485	204.0%
	517 Computer Supplies	9,500	-	9,500	-	9,500	-	7,156	75.3%
	526 Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	-	7,723	15.8%
	546 Electronic Subscriptions	13,000	-	13,000	-	13,000	-	12,156	93.5%
	560 Food Supplies	15,700	-	15,700	3,800	19,500	672	12,648	64.9%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	14,467	104,192	76.3%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	15,382	110,600	90.7%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	10,566	129,076	43.7%
	582 Fuel	380,000	-	380,000	500	380,500	45,057	318,054	83.6%
	583 Tires	50,000	-	50,000	-	50,000	-	26,523	53.1%
	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	140,266	1,593,440	72.4%
	640 New Equipment	37,000	-	37,000	-	37,000	1,394	50,859	137.5%
3.050	TOTAL CAPITAL OUTLAY	37,000	-	37,000	-	37,000	1,394	50,859	137.5%
	814 Energy Conservation Loans - HB264	65,340	-	65,340	-	65,340	-	65,340	100.0%
	824 Energy Conservation Loans - Interest	14,619	-	14,619	-	14,619	-	7,911	54.1%
4.010-4.060	TOTAL DEBT SERVICE	79,959	-	79,959	-	79,959	-	73,251	91.6%
	841 Dues & Fees	22,250	-	22,250	-	22,250	-	16,340	73.4%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	1,891	39,750	91.3%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	22,261	80.4%
	845 Property Tax Collection Fees	425,000	-	425,000	-	425,000	1,659	396,467	93.3%
	846 Election Expenses	10,000	-	10,000	-	10,000	-	-	0.0%
	847 Ads Delinquent Lands	1,500	-	1,500	-	1,500	36	478	31.9%
	848 Bank Charges and Fees	25,000	-	25,000	-	25,000	2,124	20,081	80.3%
	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	7,923	568,983	91.5%
	910 Transfer Out	350,000	-	350,000	-	350,000	-	350,000	100.0%
	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	-	350,000	100.0%
5.050	TOTAL EXPENDITURES	55,300,000	-	55,300,000	467,869	55,767,869	4,531,410	44,261,245	79.4%



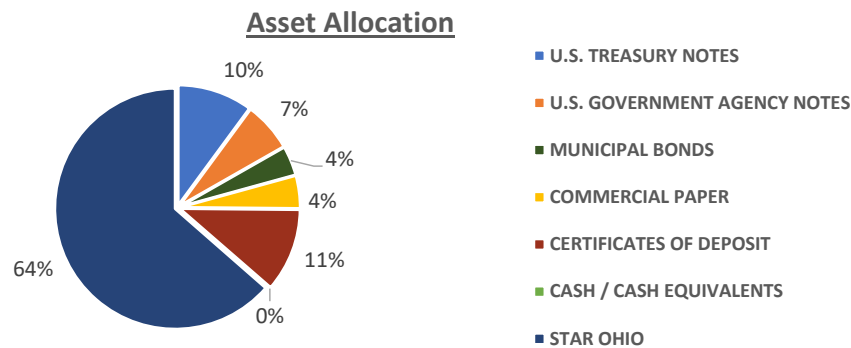
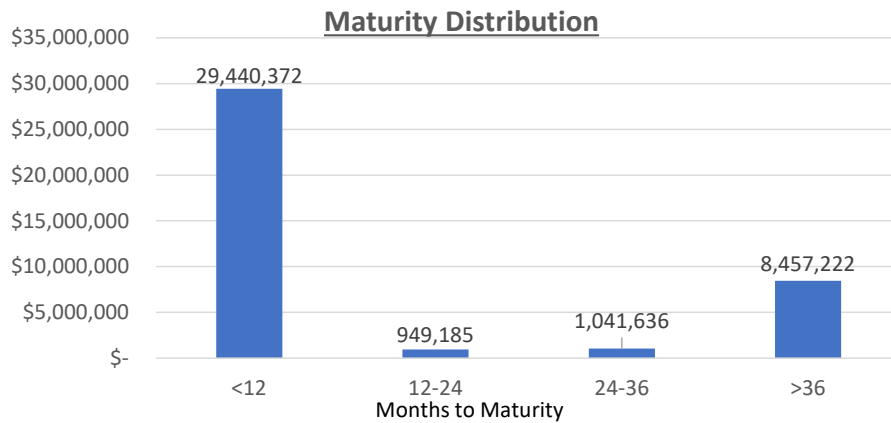
Riverside Local School District

Monthly Investment Report



April 30, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 25,352,685.43	4.49%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 4,484,072.75	4.08%	1.76 yrs
Commercial Paper	\$ 1,761,255.12	4.68%	0.1 yrs
U.S. Government Agency Notes	\$ 2,658,835.75	3.57%	3.28 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.49 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	4.36 yrs
Money Market Fund	\$ 22,454.07	4.2%	0.01 yrs
RedTree Investment Account Total	\$ 14,535,729.44	3.85%	2.58 yrs
Total Investments	\$ 39,888,414.87	4.25%	0.95 yrs



Benchmark Interest Rates	4/30/25	4/30/24
STAR Ohio	4.49%	5.47%
6-Month Treasury	4.19%	5.44%
2-Year Treasury	3.60%	5.04%

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.