



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED FEBRUARY 28, 2025**

**PREPARED BY:  
TREASURER'S OFFICE**

**Riverside Local Schools  
Monthly Financial Report - Tables  
February 28, 2025**

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**Riverside Local Schools  
Bank Reconciliation  
February 28, 2025**

**Bank Balances**

Huntington	1,960,748.36
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	256,939.39
Star Ohio	9,452,904.89
Redtree/US Bank	16,075,559.75

**Outstanding Items**

Payroll Outstanding Checks	(47,391.69)
Operating Outstanding checks	(351,736.73)
Payroll ACH payments Outstanding	(4,036.68)
H.S.A. Reimbursement	500.00

**Total Bank Balance**

27,358,097.29

**Book Balances**

Cash Summary Report	27,358,097.29
	-

**Total Book Balance**

27,358,097.29

Reconciled Difference

-

**Riverside Local Schools  
Fund Balance Report  
All Funds  
February 28, 2025**

<b>Fund</b>	<b>Fund Description</b>	<b>FY Beginning Fund Balance</b>	<b>MTD Receipts</b>	<b>FYTD Receipts</b>	<b>MTD Expenditures</b>	<b>FYTD Expenditures</b>	<b>Current Cash Balance</b>	<b>Current Encumbrances</b>	<b>Unencumbered Fund Balance</b>
001	General Fund	23,487,753.64	889,258.35	25,718,155.34	4,528,869.46	35,006,334.49	14,199,574.49	3,594,948.50	10,604,625.99
002	Bond Retirement	2,051,405.48	4,455.07	967,270.86	-	1,288,286.35	1,730,389.99	647,805.61	1,082,584.38
003	Permanent Improvement	800,299.48	4,368.40	45,092.09	-	-	845,391.57	-	845,391.57
006	Food Service Fund	1,601,665.07	163,430.02	1,111,646.19	231,690.48	1,606,831.09	1,106,480.17	353,177.52	753,302.65
007	Special Trust	53,546.21	208.22	7,096.89	-	-	60,643.10	-	60,643.10
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	7,897.20	108,875.94	10,572.51	66,806.19	371,130.97	39,161.55	331,969.42
020	Latchkey	259,645.20	32,283.79	242,333.39	31,796.21	300,410.65	201,567.94	18,244.77	183,323.17
022	Unclaimed Funds	7,058.01	-	6,325.00	-	-	13,383.01	-	13,383.01
030	Joint Financing District	1,962,206.07	553,911.17	2,141,889.82	308,676.80	2,454,591.32	1,649,504.57	360.56	1,649,144.01
033	Permanent Improvement Levy	9,036,868.32	17,922.86	1,692,647.43	171,389.10	3,939,506.46	6,790,009.29	2,432,451.07	4,357,558.22
035	Termination Benefit Fund	67,162.20	567.28	256,765.13	-	103,590.06	220,337.27	-	220,337.27
200	Student Managed Activity	75,778.73	10,874.50	95,022.99	19,301.51	96,072.05	74,729.67	47,311.61	27,418.06
300	District Managed Activity	115,497.27	133,470.46	383,041.03	13,999.41	229,547.61	268,990.69	140,861.34	128,129.35
<b>State Funds:</b>									
451	Network Subsidy	908.58	-	6,000.00	-	-	6,908.58	-	6,908.58
499	Miscellaneous State Grant Fund	58,851.40	30,000.00	61,235.07	-	163,485.01	(43,398.54)	177,851.46	(221,250.00)
<b>Federal Funds:</b>									
516	IDEA Part B Special Education	(72,878.24)	-	606,269.89	86,396.89	623,714.66	(90,323.01)	46,548.44	(136,871.45)
551	Title III - Limited English Proficiency	(2,109.14)	-	22,047.79	1,488.75	23,757.51	(3,818.86)	8,637.47	(12,456.33)
572	Title I - Targeted Assistance	(29,500.88)	-	358,292.27	26,766.99	350,313.54	(21,522.15)	8,245.17	(29,767.32)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	23,516.62	7,694.86	33,774.45	(9,617.83)	3,829.48	(13,447.31)
587	ECSE - Early Childhood Special Education	(2,509.18)	-	3,669.33	175.80	1,727.08	(566.93)	2,535.40	(3,102.33)
590	Title II-A Improving Teacher Quality	(10,481.45)	122.00	94,969.68	(62,835.01)	97,121.01	(12,632.78)	13,292.80	(25,925.58)
599	Miscellaneous Federal Grant Fund	212,755.00	-	212,755.00	-	425,510.00	-	-	-
<b>Total All Funds</b>		<b>40,004,559.07</b>	<b>1,848,769.32</b>	<b>34,164,917.75</b>	<b>5,375,983.76</b>	<b>46,811,379.53</b>	<b>27,358,097.29</b>	<b>7,535,262.75</b>	<b>19,822,834.54</b>

**Riverside Local Schools  
Appropriation Summary  
All Funds  
February 28, 2025**

<b>Fund</b>	<b>Fund Description</b>	<b>Current FYTD Appropriated</b>	<b>Prior FY Carryover Encumbrances</b>	<b>FYTD Expendable</b>	<b>FYTD Actual Expenditures</b>	<b>Current Encumbrances</b>	<b>FYTD Remaining Balance</b>
001	General Fund	55,300,000.00	467,869.09	55,767,869.09	35,006,334.49	3,594,948.50	17,166,586.10
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	1,606,831.09	353,177.52	455,377.30
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	66,806.19	39,161.55	155,857.26
020	Latchkey	480,000.00	37,116.02	517,116.02	300,410.65	18,244.77	198,460.60
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	2,454,591.32	360.56	1,500,048.12
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	3,939,506.46	2,432,451.07	2,505,570.77
035	Termination Benefit Fund	250,000.00	-	250,000.00	103,590.06	-	146,409.94
200	Student Managed Activity	212,374.98	1,750.02	214,125.00	96,072.05	47,311.61	70,741.34
300	District Managed Activity	473,272.12	5,538.44	478,810.56	229,547.61	140,861.34	108,401.61
<b>State Funds:</b>							
451	Network Subsidy	11,708.58	-	11,708.58	-	-	11,708.58
499	Miscellaneous State Grant Fund	2,638,786.47	40,000.00	2,678,786.47	163,485.01	177,851.46	2,337,450.00
<b>Federal Funds:</b>							
516	IDEA Part B Special Education	1,262,483.00	2,497.32	1,264,980.32	623,714.66	46,548.44	594,717.22
551	Title III - Limited English Proficiency	30,718.16	-	30,718.16	23,757.51	8,637.47	(1,676.82) **
572	Title I - Targeted Assistance	725,155.61	1,386.85	726,542.46	350,313.54	8,245.17	367,983.75
584	Title IV-A - Student Support and Academic Enrichment	91,533.44	640.00	92,173.44	33,774.45	3,829.48	54,569.51
587	ECSE - Early Childhood Special Education	20,677.44	-	20,677.44	1,727.08	2,535.40	16,414.96
590	Title II-A Improving Teacher Quality	169,839.09	12,762.09	182,601.18	97,121.01	13,292.80	72,187.37 **
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	425,510.00	-	(212,755.00) **
<b>Total All Funds</b>		<b>76,657,382.42</b>	<b>3,930,156.59</b>	<b>80,587,539.01</b>	<b>46,811,379.53</b>	<b>7,535,262.75</b>	<b>26,240,896.73</b>

\*\* 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**  
**February 28, 2025**

	February 2024 Actual	February 2025 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 General Property (Real Estate)	5,800,000	-	(5,800,000)	19,817,091	14,188,887	(5,628,204)
1.020 Tangible Personal Property Tax	-	-	-	1,420,435	1,462,158	41,723
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	570,973	668,598	97,625	5,273,421	5,355,724	82,304
1.040 Restricted Grants-in-Aid	39,719	43,340	3,622	325,534	520,059	194,525
1.050 State Share of Local Property Taxes	-	-	-	1,914,605	1,970,808	56,203
1.060 All Other Operating Revenue	472,576	177,319	(295,257)	2,172,102	1,939,202	(232,900)
1.070 Total Revenue	6,883,268	889,258	(5,994,009)	30,923,187	25,436,838	(5,486,349)
<b>OTHER FINANCING SOURCES</b>						
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	-	-	-	1,514	57,262	55,749
2.070 Total Other Financing Sources	-	-	-	44,814	281,317	236,504
2.080 Total Revenues and Other Financing Sources	6,883,268	889,258	(5,994,009)	30,968,001	25,718,155	(5,249,845)
<b>EXPENDITURES</b>						
3.010 Personal Services	2,255,601	2,517,917	262,316	17,864,778	19,760,296	1,895,518
3.020 Employees' Retirement/Insurance Benefits	1,094,217	1,156,872	62,655	8,681,548	8,614,801	(66,747)
3.030 Purchased Services	656,413	607,191	(49,221)	4,603,589	4,545,534	(58,055)
3.040 Supplies and Materials	133,715	130,389	(3,326)	1,073,063	1,373,330	300,267
3.050 Capital Outlay	11,503	5,976	(5,527)	41,676	49,465	7,789
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	14,295	10,525	(3,770)	226,643	239,657	13,013
4.500 Total Expenditures	4,165,743	4,428,869	263,126	32,563,388	34,656,334	2,092,946
<b>OTHER FINANCING USES</b>						
5.010 Operating Transfers-Out	75,000	100,000	25,000	325,000	350,000	25,000
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	75,000	100,000	25,000	325,000	350,000	25,000
5.050 Total Expenditure and Other Financing Uses	4,240,743	4,528,869	288,126	32,888,388	35,006,334	2,117,946
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	2,642,524	(3,639,611)	(6,282,135)	(1,920,388)	(9,288,179)	(7,367,792)
7.010 Beginning Cash Balance	19,121,491	17,839,186	(1,282,305)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	21,764,015	14,199,574	(7,564,440)	21,764,015	14,199,574	(7,564,440)
8.010 Outstanding Encumbrances	3,874,578	3,594,949	(279,630)	3,874,578	3,594,949	(279,630)
15.010 Unreserved Fund Balance	17,889,437	10,604,626	(7,284,811)	17,889,437	10,604,626	(7,284,811)

NOTE: Report includes General Fund only.

**Riverside Local Schools  
Revenue Report  
General Fund  
February 28, 2025**

SM-2 Receipt Line # Code	Revenue Source	8/12= FY 25 Estimate	66.67% Feb. Actual	FYTD Actual	Percentage of FY 25 Estimate
<b>Revenues:</b>					
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	668,598	5,087,041	67.7%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	268,683	99.5%
		<u>7,785,306</u>	<u>668,598</u>	<u>5,355,724</u>	<u>68.8%</u>
1.040	3211 Poverty Based Assistance	130,850	9,079	85,701	65.5%
1.040	3215 Career Technical Education	1,885	127	1,166	61.9%
1.040	3216 Gifted	104,638	8,256	68,335	65.3%
1.040	3217 English Learners	26,070	2,426	18,314	70.3%
1.040	3218 Student Wellness and Success	184,652	15,140	122,147	66.2%
1.040	3219 Other Restricted State Revenue	-	8,312	224,396	0.0%
		<u>448,095</u>	<u>43,340</u>	<u>520,059</u>	<u>116.1%</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	9,795	51,315	88.5%
1.060	1221 Tuition - SF 14	400,000	87,399	198,102	49.5%
1.060	1223 Tuition - Other Districts - Special Education	125,000	5,626	102,731	82.2%
1.060	1344 Field Trips	40,000	476	24,955	62.4%
1.060	1410 Interest	900,000	46,047	743,851	82.7%
1.060	1740 Class Fees	237,250	9,962	162,486	68.5%
1.060	1790 Pay to Participate Fees	225,000	3,050	121,535	54.0%
1.060	1810 Rental of Property	1,000	-	4,994	499.4%
1.060	1820 Donations	16,000	-	-	0.0%
1.060	1833 Medicaid School Program	450,000	3,040	411,753	91.5%
1.060	1860 Fines / Damages	20,200	1,863	12,246	60.6%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	10,060	85,250	157.9%
		<u>2,747,450</u>	<u>177,319</u>	<u>1,939,202</u>	<u>70.6%</u>
	<b>Total Revenue</b>	<b><u>50,554,202</u></b>	<b><u>889,258</u></b>	<b><u>25,436,838</u></b>	<b><u>50.3%</u></b>
<b>Other Financing Sources:</b>					
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%
	<b>Total Other Financing Sources</b>	<b><u>628,555</u></b>	<b><u>-</u></b>	<b><u>281,317</u></b>	<b><u>44.8%</u></b>
	<b>Total Revenue and Other Financing Sources</b>	<b><u>51,182,757</u></b>	<b><u>889,258</u></b>	<b><u>25,718,155</u></b>	<b><u>50.3%</u></b>

**Riverside Local Schools  
Expenditure Report  
General Fund  
February 28, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	8/12= Expendable FY 25	66.67% Feb. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,787,979	13,566,413	65.9%
112	Substitute Teachers	85,600	-	85,600	-	85,600	1,852	57,412	67.1%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	16,033	248,300	54.0%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	1,260	15,149	75.8%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	-	179,832	106.4%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	662,253	5,191,589	64.6%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	18,469	205,812	65.6%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	10,607	98,340	46.6%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	18,161	146,635	34.3%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	53	36,058	8.1%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	-	3,256	5.9%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	1,250	11,500	47.9%
<b>3.010</b>	<b>SALARIES &amp; WAGES</b>	<b>30,839,295</b>	<b>-</b>	<b>30,839,295</b>	<b>-</b>	<b>30,839,295</b>	<b>2,517,917</b>	<b>19,760,296</b>	<b>64.1%</b>
210	STRS	3,617,000	-	3,617,000	-	3,617,000	274,768	2,135,718	59.1%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	110,752	1,153,108	91.4%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	16	194	9.7%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	1,200	60.0%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	453,203	3,084,462	60.0%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,396	13,586	33.1%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	20,273	177,575	63.4%
244	Vision Insurance - Certificated	-	-	-	-	-	2,991	(1,476)	0.0%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	25,184	199,347	67.8%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	232,874	1,575,687	60.9%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,208	9,262	46.3%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	11,213	106,472	62.6%
254	Vision Insurance - Non-Certificated	-	-	-	-	-	2,185	2,215	0.0%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,639	76,541	49.4%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	7,383	54,210	52.6%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,637	26,701	52.4%
281	Unemployment - Certificated	3,000	-	3,000	-	3,000	-	-	0.0%
282	Unemployment - Non-Certificated	1,000	-	1,000	-	1,000	-	-	0.0%
<b>3.020</b>	<b>FRINGES</b>	<b>13,716,196</b>	<b>-</b>	<b>13,716,196</b>	<b>9,804</b>	<b>13,726,000</b>	<b>1,156,872</b>	<b>8,614,801</b>	<b>62.8%</b>

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**Riverside Local Schools  
Expenditure Report  
General Fund  
February 28, 2025**

8/12= 66.67%

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	Expendable FY 25	Feb. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	143,061	1,045,083	49.8%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	67,854	425,459	70.3%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	1,208	8,674	26.3%
413	Health Services	660,000	-	660,000	2,062	662,062	128,510	423,201	63.9%
415	Consultant Services	20,000	-	20,000	-	20,000	-	-	0.0%
416	Data Support	50,200	-	50,200	-	50,200	4,500	54,671	108.9%
418	Legal Services	165,250	-	165,250	16,596	181,846	12,269	116,653	64.2%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	126	4,164	57.4%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	33,538	307,461	48.5%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	30,168	352,550	79.5%
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	2,970	36,209	67.3%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	4,852	17,518	64.7%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	1,002	21,628	41.2%
441	Telephones	33,000	-	33,000	-	33,000	536	22,068	66.9%
443	Postage	22,800	-	22,800	1,568	24,368	2,227	13,819	56.7%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	570	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	5,814	81.0%
449	Communications	-	-	-	-	-	-	272	0.0%
451	Electricity	562,000	-	562,000	-	562,000	24,579	349,967	62.3%
452	Water/Sewage	64,000	-	64,000	-	64,000	6,718	35,355	55.2%
453	Gas Heat	187,750	-	187,750	-	187,750	8,967	106,998	57.0%
459	Stormwater Assessment	30,000	-	30,000	-	30,000	11,574	23,135	77.1%
461	Printing - Communications Department	25,000	-	25,000	8,550	33,550	7,713	24,111	71.9%
471	Tuition Paid - Other Districts	112,000	-	112,000	4,360	116,360	4,560	7,584	6.5%
474	Excess Cost Tuition - Other Districts	215,000	-	215,000	-	215,000	8,714	8,714	4.1%
475	Special Education Tuition - Other Districts	750,000	-	750,000	168,370	918,370	48,701	383,792	41.8%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	18,038	237,884	68.2%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	33,756	222,956	110.0%
481	Payment in Lieu of Transportation	112,000	-	112,000	-	112,000	-	120,191	107.3%
<b>3.030</b>	<b>PURCHASED SERVICES</b>	<b>7,573,200</b>	<b>-</b>	<b>7,573,200</b>	<b>339,120</b>	<b>7,912,320</b>	<b>607,191</b>	<b>4,545,534</b>	<b>57.5%</b>

Continued on Next Page

**Riverside Local Schools  
Expenditure Report  
General Fund  
February 28, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	8/12= Expendable FY 25	66.67% Feb. Actual	FYTD (2025) Actual	% of Expendable FY 25
510	General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	40,391	730,050	69.2%
512	Office Supplies	40,000	-	40,000	2,677	42,677	1,929	30,649	71.8%
514	Health & Hygiene Supplies	16,000	-	16,000	-	16,000	1,862	11,937	74.6%
516	Software	12,000	-	12,000	-	12,000	-	17,839	148.7%
517	Computer Supplies	9,500	-	9,500	-	9,500	398	7,156	75.3%
526	Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	644	6,769	13.8%
546	Electronic Subscriptions	13,000	-	13,000	-	13,000	-	12,156	93.5%
560	Food Supplies	15,700	-	15,700	3,800	19,500	489	11,165	57.3%
570	Maintenance Supplies	123,600	-	123,600	12,916	136,516	2,952	83,893	61.5%
572	Janitor Supplies	118,000	-	118,000	4,000	122,000	9,145	80,459	66.0%
573	Furniture	-	-	-	-	-	-	-	0.0%
581	Transportation Supplies	241,000	-	241,000	54,643	295,643	23,942	104,587	35.4%
582	Fuel	380,000	-	380,000	500	380,500	45,469	250,148	65.7%
583	Tires	50,000	-	50,000	-	50,000	3,167	26,523	53.1%
590	Other Supplies - Plaques	100	-	100	-	100	-	-	0.0%
<b>3.040</b>	<b>SUPPLIES, MATERIALS &amp; TEXTS</b>	<b>2,087,900</b>	<b>-</b>	<b>2,087,900</b>	<b>113,410</b>	<b>2,201,310</b>	<b>130,389</b>	<b>1,373,330</b>	<b>62.4%</b>
640	New Equipment	37,000	-	37,000	-	37,000	5,976	49,465	133.7%
<b>3.050</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>37,000</b>	<b>-</b>	<b>37,000</b>	<b>-</b>	<b>37,000</b>	<b>5,976</b>	<b>49,465</b>	<b>133.7%</b>
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%
<b>4.010-4.060</b>	<b>TOTAL DEBT SERVICE</b>	<b>79,959</b>	<b>-</b>	<b>79,959</b>	<b>-</b>	<b>79,959</b>	<b>-</b>	<b>73,251</b>	<b>91.6%</b>
841	Dues & Fees	22,250	-	22,250	-	22,250	799	16,340	73.4%
843	State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	5,658	34,334	78.9%
844	County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	17,832	64.4%
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	1,854	15,139	60.6%
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%
<b>4.300</b>	<b>OTHER EXPENSES</b>	<b>616,450</b>	<b>-</b>	<b>616,450</b>	<b>5,535</b>	<b>621,985</b>	<b>10,525</b>	<b>239,657</b>	<b>38.5%</b>
910	Transfer Out	350,000	-	350,000	-	350,000	100,000	350,000	100.0%
921	Advance Out	-	-	-	-	-	-	-	0.0%
930	Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
<b>5.010-5.030</b>	<b>TRANSFERS &amp; ADVANCES</b>	<b>350,000</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>350,000</b>	<b>100,000</b>	<b>350,000</b>	<b>100.0%</b>
<b>5.050</b>	<b>TOTAL EXPENDITURES</b>	<b>55,300,000</b>	<b>-</b>	<b>55,300,000</b>	<b>467,869</b>	<b>55,767,869</b>	<b>4,528,869</b>	<b>35,006,334</b>	<b>62.8%</b>

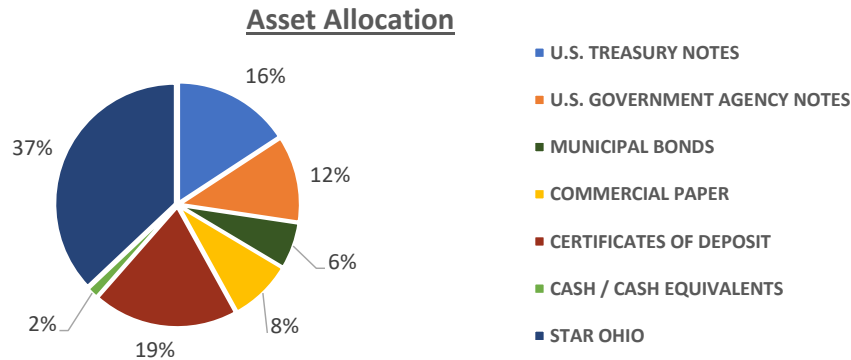
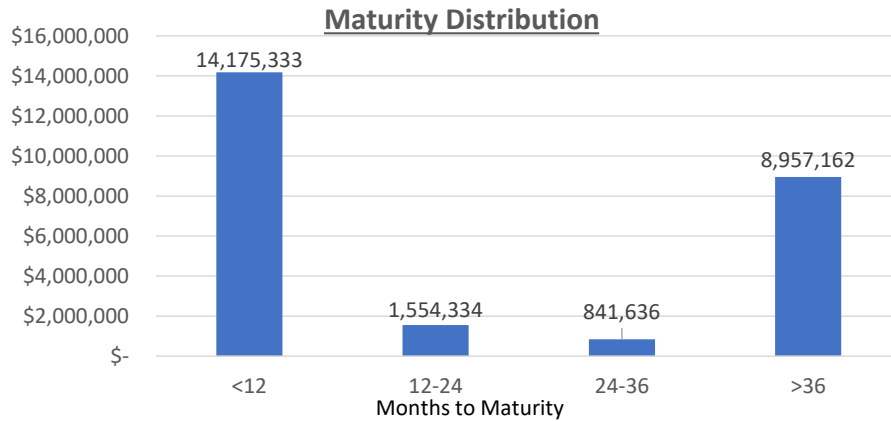


Riverside Local School District  
 Monthly Investment Report



February 28, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 9,452,904.89	4.48%	0.01 yrs
<b>RedTree Investment Account:</b>			
Certificates of Deposit	\$ 4,976,704.25	4.08%	1.72 yrs
Commercial Paper	\$ 2,147,246.01	4.81%	0.22 yrs
U.S. Government Agency Notes	\$ 2,958,775.75	3.75%	3.42 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.62 yrs
Municipal Bonds	\$ 1,581,852.80	2.69%	4.55 yrs
Money Market Fund	\$ 383,721.99	4.24%	0.01 yrs
<b>RedTree Investment Account Total</b>	<b>\$ 16,075,559.75</b>	<b>3.93%</b>	<b>2.53 yrs</b>
<b>Total Investments</b>	<b>\$ 25,528,464.64</b>	<b>4.13%</b>	<b>1.61 yrs</b>



Benchmark Interest Rates	2/28/25	2/29/24
STAR Ohio	4.48%	5.48%
6-Month Treasury	4.25%	5.30%
2-Year Treasury	3.99%	4.64%

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