



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED DECEMBER 31, 2024**

**PREPARED BY:  
TREASURER'S OFFICE**

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

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

**Bank Balances**

Huntington	2,123,466.14
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	254,577.39
Star Ohio	16,788,077.16
Redtree/US Bank	16,009,011.11

**Outstanding Items**

Payroll Outstanding Checks	(52,030.09)
Operating Outstanding checks	(138,120.88)
Payroll ACH payments Outstanding	(61,347.29)
Payroll Correction that will clear in January	(293.12)

**Total Bank Balance**

34,937,950.42

**Book Balances**

Cash Summary Report	34,937,950.42
	-

**Total Book Balance**

34,937,950.42

Reconciled Difference

-

**Riverside Local Schools  
Fund Balance Report  
All Funds  
December 31, 2024**

<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	819,608.64	23,878,707.86	4,107,996.93	26,265,250.92	21,101,210.58	4,635,681.50	16,465,529.08
002	Bond Retirement	2,051,405.48	5,599.59	957,896.94	-	1,288,286.35	1,721,016.07	647,805.61	1,073,210.46
003	Permanent Improvement	800,299.48	4,905.93	32,129.31	-	-	832,428.79	-	832,428.79
006	Food Service Fund	1,601,665.07	206,484.97	760,254.37	92,448.24	1,159,153.40	1,202,766.04	541,249.33	661,516.71
007	Special Trust	53,546.21	738.91	6,657.41	-	-	60,203.62	-	60,203.62
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	25,255.52	75,073.07	8,572.08	49,084.57	355,049.72	32,876.94	322,172.78
020	Latchkey	259,645.20	25,703.28	181,010.53	24,926.31	234,494.30	206,161.43	18,122.21	188,039.22
022	Unclaimed Funds	7,058.01	6,325.00	6,325.00	-	-	13,383.01	-	13,383.01
030	Joint Financing District	1,962,206.07	5,560.21	1,583,976.53	299,687.79	1,837,269.92	1,708,912.68	-	1,708,912.68
033	Permanent Improvement Levy	9,036,868.32	24,002.31	1,654,935.93	79,874.25	3,314,767.96	7,377,036.29	1,342,544.11	6,034,492.18
035	Termination Benefit Fund	67,162.20	760.00	255,571.51	-	89,150.99	233,582.72	-	233,582.72
200	Student Managed Activity	75,778.73	9,856.34	81,576.14	30,813.99	63,799.47	93,555.40	48,185.59	45,369.81
300	District Managed Activity	115,497.27	17,481.56	214,402.41	32,750.06	188,140.54	141,759.14	140,850.90	908.24
<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	31,235.07	-	64,382.01	25,704.46	156,954.46	(131,250.00)
<b>Federal Funds:</b>									
516	IDEA Part B Special Education	(72,878.24)	116,066.82	475,174.48	75,647.81	451,546.68	(49,250.44)	58,078.16	(107,328.60)
551	Title III - Limited English Proficiency	(2,109.14)	19,938.65	22,047.79	841.92	20,579.57	(640.92)	11,835.41	(12,476.33)
572	Title I - Targeted Assistance	(29,500.88)	52,827.37	252,502.05	16,185.84	261,679.08	(38,677.91)	-	(38,677.91)
584	Title IV-A - Student Support and Academic Enrichment	640.00	7,945.81	23,516.62	7,066.14	24,603.62	(447.00)	3,832.60	(4,279.60)
587	ECSE - Early Childhood Special Education	(2,509.18)	1,160.15	3,669.33	1,160.15	1,160.15	-	1,491.20	(1,491.20)
590	Title II-A Improving Teacher Quality	(10,481.45)	-	94,847.68	22,772.42	138,014.15	(53,647.92)	5,841.55	(59,489.47)
599	Miscellaneous Federal Grant Fund	212,755.00	27,500.00	212,755.00	-	425,510.00	-	-	-
<b>Total All Funds</b>		<b>40,004,559.07</b>	<b>1,407,721.06</b>	<b>30,810,265.03</b>	<b>4,800,743.93</b>	<b>35,876,873.68</b>	<b>34,937,950.42</b>	<b>7,645,349.57</b>	<b>27,292,600.85</b>

**Riverside Local Schools  
Appropriation Summary  
All Funds  
December 31, 2024**

<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	26,265,250.92	4,635,681.50	24,866,936.67
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	1,159,153.40	541,249.33	714,983.18
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	49,084.57	32,876.94	179,863.49
020	Latchkey	480,000.00	37,116.02	517,116.02	234,494.30	18,122.21	264,499.51
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	1,837,269.92	-	2,117,730.08
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	3,314,767.96	1,342,544.11	4,220,216.23
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	63,799.47	48,185.59	102,139.94
300	District Managed Activity	473,272.12	5,538.44	478,810.56	188,140.54	140,850.90	149,819.12
<b>State Funds:</b>							
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
<b>Federal Funds:</b>							
516	IDEA Part B Special Education	1,061,002.97	2,497.32	1,063,500.29	451,546.68	58,078.16	553,875.45
551	Title III - Limited English Proficiency	23,433.69	-	23,433.69	20,579.57	11,835.41	(8,981.29)**
572	Title I - Targeted Assistance	534,329.47	1,386.85	535,716.32	261,679.08	-	274,037.24
584	Title IV-A - Student Support and Academic Enrichment	36,237.69	640.00	36,877.69	24,603.62	3,832.60	8,441.47
587	ECSE - Early Childhood Special Education	19,006.91	-	19,006.91	1,160.15	1,491.20	16,355.56
590	Title II-A Improving Teacher Quality	123,496.31	12,762.09	136,258.40	138,014.15	5,841.55	(7,597.30)**
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	425,510.00	-	(212,755.00)**
<b>Total All Funds</b>		<b>76,034,482.72</b>	<b>3,930,156.59</b>	<b>79,964,639.31</b>	<b>35,876,873.68</b>	<b>7,645,349.57</b>	<b>36,442,416.06</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**  
**December 31, 2024**

	December 2023 Actual	December 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
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	573,017	639,467	66,450	3,999,512	3,930,659	(68,853)
1.040 Restricted Grants-in-Aid	39,840	43,846	4,006	246,285	391,714	145,429
1.050 State Share of Local Property Taxes	-	-	-	1,914,605	1,970,808	56,203
1.060 All Other Operating Revenue	156,359	136,296	(20,063)	1,572,885	1,653,165	80,280
1.070 Total Revenue	769,216	819,609	50,393	23,170,812	23,597,390	426,578
<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	10	-	(10)	362	57,262	56,901
2.070 Total Other Financing Sources	10	-	(10)	43,662	281,317	237,656
2.080 Total Revenues and Other Financing Sources	769,226	819,609	50,383	23,214,474	23,878,708	664,234
<b>EXPENDITURES</b>						
3.010 Personal Services	2,269,618	2,461,388	191,770	13,353,708	14,781,198	1,427,490
3.020 Employees' Retirement/Insurance Benefits	1,067,162	1,081,810	14,648	6,470,598	6,344,022	(126,576)
3.030 Purchased Services	539,425	442,064	(97,361)	3,268,685	3,473,257	204,572
3.040 Supplies and Materials	196,664	95,134	(101,531)	848,311	1,096,561	248,250
3.050 Capital Outlay	1,928	11,236	9,308	30,173	37,033	6,860
4.050 Debt Service: Principal - HB 264 Loans	63,021	-	(63,021)	63,021	65,340	2,319
4.060 Debt Service: Interest and Fiscal Charges	9,070	-	(9,070)	9,070	7,911	(1,160)
4.300 Other Objects	17,368	16,366	(1,002)	194,170	209,930	15,760
4.500 Total Expenditures	4,164,257	4,107,997	(56,260)	24,237,735	26,015,251	1,777,516
<b>OTHER FINANCING USES</b>						
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	4,164,257	4,107,997	(56,260)	24,487,735	26,265,251	1,777,516
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,395,031)	(3,288,388)	106,643	(1,273,262)	(2,386,543)	(1,113,282)
7.010 Beginning Cash Balance	25,806,172	24,389,599	(1,416,573)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	22,411,141	21,101,211	(1,309,930)	22,411,141	21,101,211	(1,309,930)
8.010 Outstanding Encumbrances	4,806,476	4,635,682	(170,794)	4,806,476	4,635,682	(170,794)
15.010 Unreserved Fund Balance	17,604,665	16,465,529	(1,139,136)	17,604,665	16,465,529	(1,139,136)

NOTE: Report includes General Fund only.

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

SM-2 Receipt Line # Code	Revenue Source	6/12= FY 25 Estimate	50.00% Dec. 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	639,467	3,794,313	50.5%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	136,346	50.5%
		<u>7,785,306</u>	<u>639,467</u>	<u>3,930,659</u>	<u>50.5%</u>
1.040	3211 Poverty Based Assistance	130,850	12,492	66,133	50.5%
1.040	3215 Career Technical Education	1,885	127	912	48.4%
1.040	3216 Gifted	104,638	8,239	51,829	49.5%
1.040	3217 English Learners	26,070	2,265	13,641	52.3%
1.040	3218 Student Wellness and Success	184,652	15,182	91,831	49.7%
1.040	3219 Other Restricted State Revenue	-	5,542	167,367	0.0%
		<u>448,095</u>	<u>43,846</u>	<u>391,714</u>	<u>87.4%</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	6,865	31,195	53.8%
1.060	1221 Tuition - SF 14	400,000	-	110,703	27.7%
1.060	1223 Tuition - Other Districts - Special Education	125,000	23,681	91,480	73.2%
1.060	1344 Field Trips	40,000	1,342	22,319	55.8%
1.060	1410 Interest	900,000	68,656	646,962	71.9%
1.060	1740 Class Fees	237,250	5,084	143,103	60.3%
1.060	1790 Pay to Participate Fees	225,000	10,550	110,585	49.2%
1.060	1810 Rental of Property	1,000	2,108	4,994	499.4%
1.060	1820 Donations	16,000	-	-	0.0%
1.060	1833 Medicaid School Program	450,000	8,944	396,733	88.2%
1.060	1860 Fines / Damages	20,200	705	8,809	43.6%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	8,361	66,298	122.8%
		<u>2,747,450</u>	<u>136,296</u>	<u>1,653,165</u>	<u>60.2%</u>
	<b>Total Revenue</b>	<b>50,554,202</b>	<b>819,609</b>	<b>23,597,390</b>	<b>46.7%</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>628,555</b>	<b>-</b>	<b>281,317</b>	<b>44.8%</b>
	<b>Total Revenue and Other Financing Sources</b>	<b>51,182,757</b>	<b>819,609</b>	<b>23,878,708</b>	<b>46.7%</b>

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	6/12= Expendable FY 25	50.00% Dec. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,738,741	10,068,198	48.9%
112	Substitute Teachers	85,600	-	85,600	-	85,600	1,251	55,118	64.4%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	14,220	215,696	46.9%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	1,585	7,606	38.0%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	22,800	173,832	102.9%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	655,721	3,851,849	48.0%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	7,736	167,771	53.4%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	6,718	82,724	39.2%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	11,939	114,117	26.7%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	53	33,005	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	625	9,625	40.1%
<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>2,461,388</b>	<b>14,781,198</b>	<b>47.9%</b>
210	STRS	3,617,000	-	3,617,000	-	3,617,000	430,293	1,597,521	44.2%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	(57,358)	931,030	73.8%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	8	170	8.5%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	900	45.0%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	443,438	2,202,441	42.9%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,817	10,959	26.7%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	22,375	135,047	48.2%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	25,004	149,962	51.0%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	182,399	1,111,487	43.0%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,168	6,885	34.4%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	13,422	81,632	48.0%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,244	57,115	36.9%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	6,600	39,444	38.3%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,251	19,427	38.1%
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>1,081,810</b>	<b>6,344,022</b>	<b>46.2%</b>

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	6/12= Expendable FY 25	50.00% Dec. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	66,411	803,664	38.3%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	42,732	275,605	45.5%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	(4,289)	5,050	15.3%
413	Health Services	660,000	-	660,000	2,062	662,062	40,633	220,268	33.3%
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	14,542	84,848	46.7%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	-	3,975	54.7%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	41,966	257,688	40.7%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	34,812	298,206	67.3%
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	3,753	30,385	56.5%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	33,085	71,425	264.0%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	4,641	17,610	33.5%
441	Telephones	33,000	-	33,000	-	33,000	1,081	16,076	48.7%
443	Postage	22,800	-	22,800	1,568	24,368	-	9,572	39.3%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	570	1,340	32.9%
446	Advertising - Legal	4,000	-	4,000	-	4,000	-	547	13.7%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	2,019	4,851	67.6%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	562,000	-	562,000	-	562,000	44,752	264,090	47.0%
452	Water/Sewage	64,000	-	64,000	-	64,000	2,402	25,885	40.5%
453	Gas Heat	187,750	-	187,750	-	187,750	13,720	76,151	40.6%
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	37,201	270,867	29.5%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	13,601	205,545	58.9%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	48,429	161,307	79.6%
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>442,064</b>	<b>3,473,257</b>	<b>43.9%</b>

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	6/12= Expendable FY 25	50.00% Dec. Actual	FYTD (2025) Actual	% of Expendable FY 25
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	46,141	641,875	60.9%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	1,968	26,807	62.8%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	931	10,020	62.6%
	516 Software	12,000	-	12,000	-	12,000	543	17,364	144.7%
	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	298	10,283	52.7%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	8,699	73,902	54.1%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	14,146	67,774	55.6%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	11,456	70,234	23.8%
	582 Fuel	380,000	-	380,000	500	380,500	828	136,035	35.8%
	583 Tires	50,000	-	50,000	-	50,000	10,125	20,189	40.4%
	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>95,134</b>	<b>1,096,561</b>	<b>49.8%</b>
	640 New Equipment	37,000	-	37,000	-	37,000	11,236	37,033	100.1%
<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>11,236</b>	<b>37,033</b>	<b>100.1%</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	275	5,860	26.3%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	12,079	23,507	54.0%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	13,404	48.4%
	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	1,797	11,147	44.6%
	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>16,366</b>	<b>209,930</b>	<b>33.8%</b>
	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%
<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>-</b>	<b>250,000</b>	<b>71.4%</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>4,107,997</b>	<b>26,265,251</b>	<b>47.1%</b>

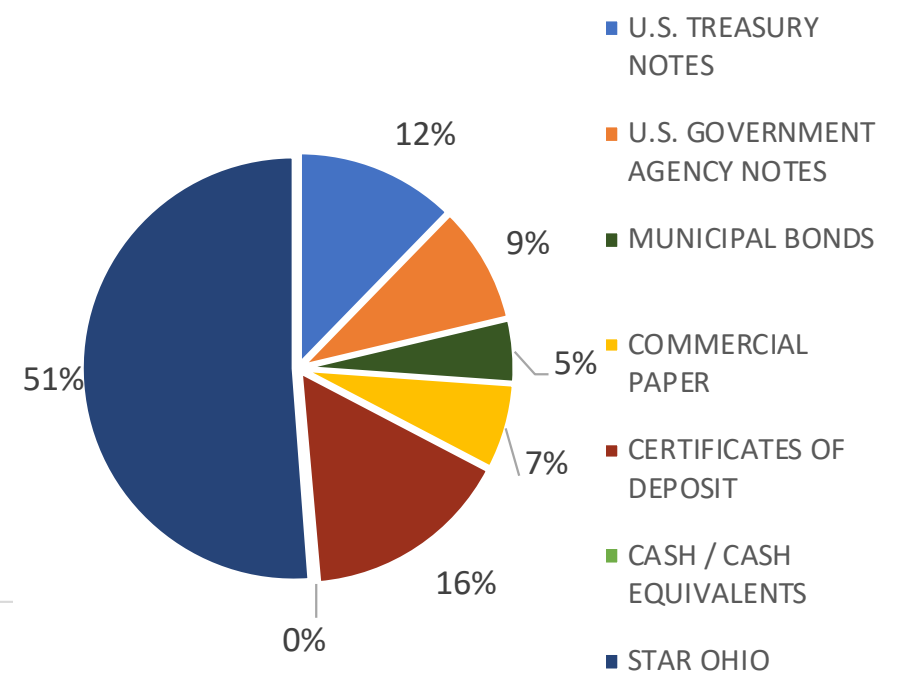


**Investment Accounts**

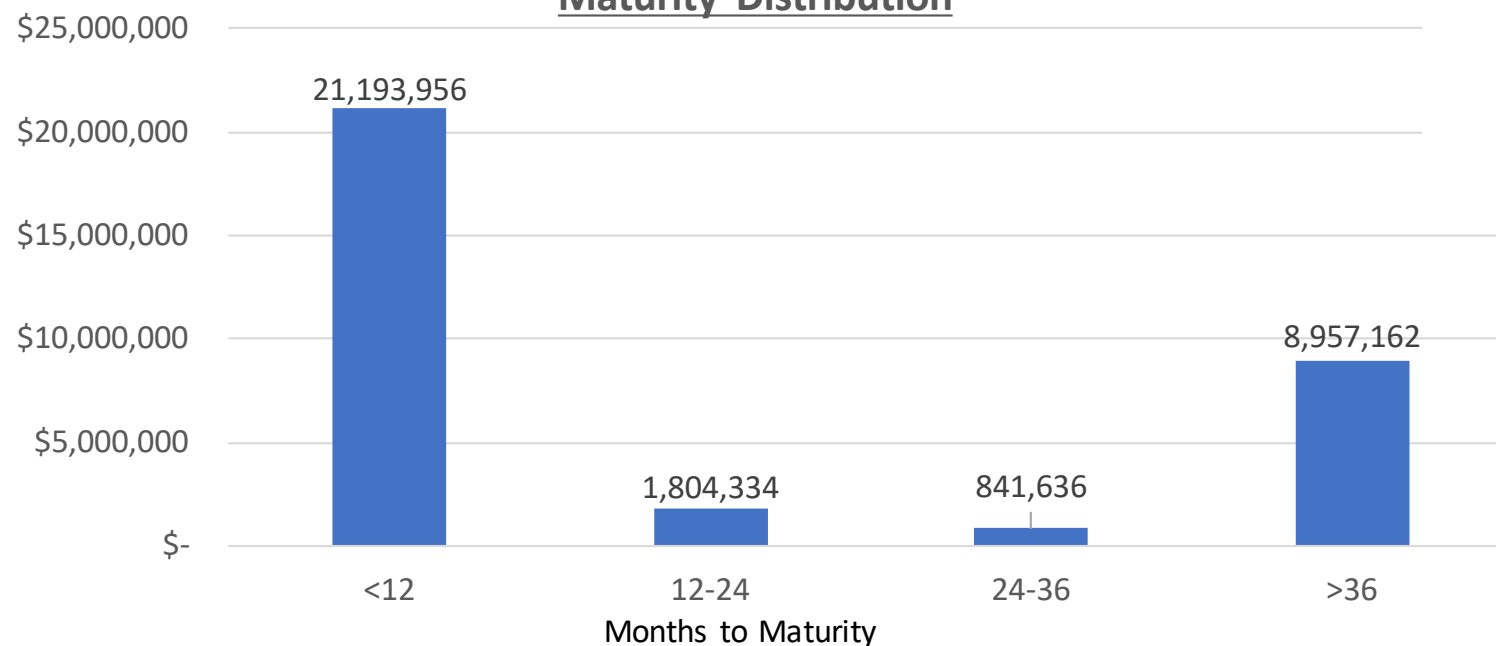
Riverside Local School District	Total Investments	Average Yield	Average Maturity
<b>STAR Ohio</b>	\$ 16,788,077.16	4.60%	0.01 yrs
<b>RedTree Investment Account:</b>			
Certificates of Deposit	\$ 5,225,579.75	4.1%	1.79 yrs
Commercial Paper	\$ 2,147,246.01	4.81%	0.38 yrs
U.S. Government Agency Notes	\$ 2,958,775.75	3.76%	3.56 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.75 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	4.67 yrs
Money Market Fund	\$ 68,297.85	4.36%	0.01 yrs
<b>RedTree Investment Account Total</b>	<b>\$ 16,009,011.11</b>	<b>3.94%</b>	<b>2.67 yrs</b>
<b>Total Investments</b>	<b>\$ 32,797,088.27</b>	<b>4.27%</b>	<b>1.32 yrs</b>

Benchmark Interest Rates	12/31/24	12/31/23
STAR Ohio	4.60%	5.58%
6-Month Treasury	4.24%	5.26%
2-Year Treasury	4.25%	4.23%

**Asset Allocation**



**Maturity Distribution**



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