



FINANCIAL REPORTS

FOR THE MONTH ENDED MAY 31, 2025

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
May 31, 2025**

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**Riverside Local Schools
Bank Reconciliation
May 31, 2025**

Bank Balances

Huntington	3,483,239.28
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	259,841.87
Star Ohio	23,829,263.99
Redtree/US Bank	13,667,666.04

Outstanding Items

Payroll Outstanding Checks	(47,729.54)
Operating Outstanding checks	(283,754.71)
Payroll ACH payments Outstanding	(24,334.76)
H.S.A. Reimbursement	500.00
Payroll ACH Outstanding to return in June	(1,190.58)
Total Bank Balance	<u>40,898,111.59</u>

Book Balances

Cash Summary Report	40,898,111.59
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Total Book Balance

40,898,111.59

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
May 31, 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	2,958,848.40	51,728,301.31	4,944,316.78	49,205,561.83	26,010,493.12	2,276,978.23	23,733,514.89
002	Bond Retirement	2,051,405.48	20,990.34	2,048,312.30	-	1,951,468.01	2,148,249.77	-	2,148,249.77
003	Permanent Improvement	800,299.48	5,425.23	60,757.67	-	-	861,057.15	677,031.38	184,025.77
006	Food Service Fund	1,601,665.07	93,530.90	1,714,862.68	237,660.03	2,315,230.41	1,001,297.34	146,987.34	854,310.00
007	Special Trust	53,546.21	7,211.92	14,762.41	13,500.00	13,500.00	54,808.62	-	54,808.62
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	19,250.43	156,740.18	20,386.09	102,827.56	382,973.84	94,287.79	288,686.05
020	Latchkey	259,645.20	47,523.42	468,888.61	34,664.30	397,896.50	330,637.31	38,885.30	291,752.01
022	Unclaimed Funds	7,058.01	-	6,705.00	-	-	13,763.01	-	13,763.01
030	Joint Financing District	1,962,206.07	7,411.67	3,402,123.46	315,064.77	3,387,129.82	1,977,199.71	360.56	1,976,839.15
033	Permanent Improvement Levy	9,036,868.32	371,600.96	3,594,122.00	76,726.04	4,817,619.17	7,813,371.15	7,695,407.83	117,963.32
035	Termination Benefit Fund	67,162.20	808.58	259,066.83	-	110,526.68	215,702.35	-	215,702.35
200	Student Managed Activity	75,778.73	12,956.17	179,672.99	36,582.52	167,614.80	87,836.92	23,470.19	64,366.73
300	District Managed Activity	115,497.27	20,435.61	464,416.88	42,086.72	387,109.07	192,805.08	84,127.49	108,677.59
State Funds:									
451	Network Subsidy	908.58	-	11,946.84	-	908.58	11,946.84	-	11,946.84
499	Miscellaneous State Grant Fund	58,851.40	69,012.83	183,724.44	24,668.83	242,575.84	-	1,966,510.63	(1,966,510.63)
Federal Funds:									
516	IDEA Part B Special Education	(72,878.24)	-	871,795.20	81,254.09	906,588.33	(107,671.37)	7,557.29	(115,228.66)
551	Title III - Limited English Proficiency	(2,109.14)	-	25,866.65	(6,448.38)	24,752.88	(995.37)	1,193.72	(2,189.09)
572	Title I - Targeted Assistance	(29,500.88)	-	474,377.59	51,962.07	504,926.36	(60,049.65)	11,887.62	(71,937.27)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	33,484.65	20,130.92	58,944.55	(24,819.90)	2,138.03	(26,957.93)
587	ECSE - Early Childhood Special Education	(2,509.18)	1,991.11	6,227.37	1,927.20	3,768.19	(50.00)	2,371.49	(2,421.49)
590	Title II-A Improving Teacher Quality	(10,481.45)	-	129,567.90	9,249.77	130,466.86	(11,380.41)	8,999.09	(20,379.50)
599	Miscellaneous Federal Grant Fund	212,755.00	-	212,755.00	-	425,510.00	-	-	-
Total All Funds		40,004,559.07	3,636,997.57	66,048,477.96	5,903,731.75	65,154,925.44	40,898,111.59	13,038,193.98	27,859,917.61

**Riverside Local Schools
Appropriation Summary
All Funds
May 31, 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	49,205,561.83	2,276,978.23	4,285,329.03
002	Bond Retirement	1,965,000.00	-	1,965,000.00	1,951,468.01	-	13,531.99
003	Permanent Improvement	677,031.38	-	677,031.38	-	677,031.38	-
006	Food Service Fund	2,400,000.00	15,385.91	2,415,385.91	2,315,230.41	146,987.34	(46,831.84)
007	Special Trust	11,000.00	-	11,000.00	13,500.00	-	(2,500.00)
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	256,897.45	4,927.55	261,825.00	102,827.56	94,287.79	64,709.65
020	Latchkey	480,000.00	37,116.02	517,116.02	397,896.50	38,885.30	80,334.22
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	3,387,129.82	360.56	567,509.62
033	Permanent Improvement Levy	9,474,173.05	3,127,528.30	12,601,701.35	4,817,619.17	7,695,407.83	88,674.35
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	167,614.80	23,470.19	23,040.01
300	District Managed Activity	473,272.12	5,538.44	478,810.56	387,109.07	84,127.49	7,574.00
State Funds:							
451	Network Subsidy	12,855.42	-	12,855.42	908.58	-	11,946.84
499	Miscellaneous State Grant Fund	2,638,786.47	40,000.00	2,678,786.47	242,575.84	1,966,510.63	469,700.00
Federal Funds:							
516	IDEA Part B Special Education	1,262,483.00	2,497.32	1,264,980.32	906,588.33	7,557.29	350,834.70
551	Title III - Limited English Proficiency	30,718.16	-	30,718.16	24,752.88	1,193.72	4,771.56
572	Title I - Targeted Assistance	677,062.71	1,386.85	678,449.56	504,926.36	11,887.62	161,635.58
584	Title IV-A - Student Support and Academic Enrichment	91,533.44	640.00	92,173.44	58,944.55	2,138.03	31,090.86
587	ECSE - Early Childhood Special Education	20,677.44	-	20,677.44	3,768.19	2,371.49	14,537.76
590	Title II-A Improving Teacher Quality	169,961.09	12,762.09	182,723.18	130,466.86	8,999.09	43,257.23
599	Miscellaneous Federal Grant Fund	-	212,755.00	212,755.00	425,510.00	-	(212,755.00)**
Total All Funds		80,361,762.79	3,930,156.59	84,291,919.38	65,154,925.44	13,038,193.98	6,098,799.96

** 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
May 31, 2025

	May 2024 Actual	May 2025 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	31,088,275	32,969,914	1,881,640
1.020 Tangible Personal Property Tax	-	-	-	3,078,782	3,153,209	74,428
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	563,879	611,017	47,137	6,972,504	7,192,912	220,408
1.040 Restricted Grants-in-Aid	45,751	59,860	14,109	639,571	692,866	53,295
1.050 State Share of Local Property Taxes	-	2,102,745	2,102,745	1,925,244	4,083,071	2,157,827
1.060 All Other Operating Revenue	154,997	185,226	30,230	3,041,988	3,354,103	312,116
1.070 Total Revenue	764,627	2,958,848	2,194,221	46,746,362	51,446,075	4,699,713
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	-	-	-	1,514	58,171	56,657
2.070 Total Other Financing Sources	-	-	-	44,814	282,226	237,412
2.080 Total Revenues and Other Financing Sources	764,627	2,958,848	2,194,221	46,791,176	51,728,301	4,937,126
EXPENDITURES						
3.010 Personal Services	2,361,724	2,574,951	213,227	24,832,122	27,421,031	2,588,909
3.020 Employees' Retirement/Insurance Benefits	400,992	1,132,912	731,920	11,299,588	12,005,555	705,967
3.030 Purchased Services	797,488	760,857	(36,632)	6,749,816	6,666,847	(82,969)
3.040 Supplies and Materials	187,572	135,670	(51,901)	1,471,525	1,729,110	257,585
3.050 Capital Outlay	4,440	-	(4,440)	50,436	50,859	423
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	63,021	65,340	2,319
4.060 Debt Service: Interest and Fiscal Charges	7,911	6,708	(1,202)	16,981	14,619	(2,362)
4.300 Other Objects	4,020	8,218	4,198	573,317	577,201	3,884
4.500 Total Expenditures	3,764,146	4,619,317	855,170	45,056,806	48,530,562	3,473,755
OTHER FINANCING USES						
5.010 Operating Transfers-Out	-	-	-	325,000	350,000	25,000
5.020 Advances-Out	-	325,000	325,000	-	325,000	325,000
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	325,000	325,000	325,000	675,000	350,000
5.050 Total Expenditure and Other Financing Uses	3,764,146	4,944,317	1,180,170	45,381,806	49,205,562	3,823,755
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,999,519)	(1,985,468)	1,014,050	1,409,369	2,522,739	1,113,370
7.010 Beginning Cash Balance	28,093,291	27,995,962	(97,329)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	25,093,772	26,010,493	916,721	25,093,772	26,010,493	916,721
8.010 Outstanding Encumbrances	2,100,895	2,276,978	176,084	2,100,895	2,276,978	176,084
15.010 Unreserved Fund Balance	22,992,877	23,733,515	740,637	22,992,877	23,733,515	740,638

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
May 31, 2025**

SM-2 Receipt Line # Code	Revenue Source	11/12= FY 25 Estimate	91.67% May 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	611,017	6,924,229	92.1%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	-	268,683	99.5%
		<u>7,785,306</u>	<u>611,017</u>	<u>7,192,912</u>	<u>92.4%</u>
1.040	3211 Poverty Based Assistance	130,850	7,167	108,567	83.0%
1.040	3215 Career Technical Education	1,885	166	1,823	96.7%
1.040	3216 Gifted	104,638	8,713	95,354	91.1%
1.040	3217 English Learners	26,070	2,325	25,716	98.6%
1.040	3218 Student Wellness and Success	184,652	15,167	167,646	90.8%
1.040	3219 Other Restricted State Revenue	-	26,323	293,761	0.0%
		<u>448,095</u>	<u>59,860</u>	<u>692,866</u>	<u>154.6%</u>
1.050	3131 10% and 2.5% Rollback	3,398,334	1,840,561	3,491,157	102.7%
1.050	3132 Homestead Exemption	607,693	262,184	591,914	97.4%
		<u>4,006,027</u>	<u>2,102,745</u>	<u>4,083,071</u>	<u>101.9%</u>
1.060	1190 Manufactured Homes Tax	56,000	-	57,297	102.3%
1.060	1219 Tuition - Preschool	58,000	2,810	67,585	116.5%
1.060	1221 Tuition - SF 14	400,000	-	292,549	73.1%
1.060	1223 Tuition - Other Districts - Special Education	125,000	4,401	385,970	308.8%
1.060	1344 Field Trips	40,000	9,861	42,802	107.0%
1.060	1410 Interest	900,000	97,502	1,043,819	116.0%
1.060	1740 Class Fees	237,250	24,386	211,244	89.0%
1.060	1790 Pay to Participate Fees	225,000	12,677	190,067	84.5%
1.060	1810 Rental of Property	1,000	-	5,399	539.9%
1.060	1820 Donations	16,000	-	21,222	132.6%
1.060	1833 Medicaid School Program	450,000	8,477	873,937	194.2%
1.060	1860 Fines / Damages	20,200	8,687	25,879	128.1%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	16,426	136,334	252.5%
		<u>2,747,450</u>	<u>185,226</u>	<u>3,354,103</u>	<u>122.1%</u>
	Total Revenue	50,554,202	2,958,848	51,446,075	101.8%
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	(0)	53,675	13.4%
	Total Other Financing Sources	628,555	(0)	282,226	44.9%
	Total Revenue and Other Financing Sources	51,182,757	2,958,848	51,728,301	101.1%

**Riverside Local Schools
Expenditure Report
General Fund
May 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	11/12= Expendable FY 25	91.67% May Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,752,390	18,782,283	91.2%
112	Substitute Teachers	85,600	-	85,600	-	85,600	1,748	60,582	70.8%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	114,543	401,656	87.3%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	1,420	19,118	95.6%
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	642,310	7,126,452	88.7%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	26,057	270,885	86.3%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	12,675	159,734	75.7%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	21,161	197,671	46.2%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	103	51,888	11.7%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	169	58,824	106.4%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	2,375	16,125	67.2%
3.010	SALARIES & WAGES	30,839,295	-	30,839,295	-	30,839,295	2,574,951	27,421,031	88.9%
210	STRS	3,617,000	-	3,617,000	-	3,617,000	261,150	2,925,505	80.9%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	111,093	1,485,861	117.8%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	23	240	12.0%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	1,650	82.5%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	429,426	4,382,556	85.3%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	773	17,776	43.4%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	19,214	235,897	84.3%
244	Vision Insurance - Certificated	-	-	-	-	-	20,659	16,322	0.0%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	26,112	275,634	93.8%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	227,043	2,262,311	87.5%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	3,376	14,929	74.7%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	11,121	140,123	82.4%
254	Vision Insurance - Non-Certificated	-	-	-	-	-	2,202	8,877	0.0%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,524	106,214	68.5%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	7,383	88,194	85.6%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,637	43,439	85.2%
281	Unemployment - Certificated	3,000	-	3,000	-	3,000	-	-	0.0%
282	Unemployment - Non-Certificated	1,000	-	1,000	-	1,000	27	27	2.7%
3.020	FRINGES	13,716,196	-	13,716,196	9,804	13,726,000	1,132,912	12,005,555	87.5%

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**Riverside Local Schools
Expenditure Report
General Fund
May 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	11/12= Expendable FY 25	91.67% May Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	298,372	1,767,109	84.1%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	62,313	604,314	99.8%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	1,208	12,299	37.3%
413	Health Services	660,000	-	660,000	2,062	662,062	9,408	592,305	89.5%
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	23,152	164,210	90.3%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	6,313	10,477	144.3%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	22,266	381,218	60.1%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	20,214	421,108	95.0%
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	45,190	84.0%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	2,957	26,215	96.9%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	2,943	27,822	53.0%
441	Telephones	33,000	-	33,000	-	33,000	4,859	37,841	114.7%
443	Postage	22,800	-	22,800	1,568	24,368	76	16,800	68.9%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	570	2,481	60.9%
446	Advertising - Legal	4,000	-	4,000	-	4,000	-	640	16.0%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	481	7,258	101.1%
449	Communications	-	-	-	-	-	4,134	4,406	0.0%
451	Electricity	562,000	-	562,000	-	562,000	41,040	501,486	89.2%
452	Water/Sewage	64,000	-	64,000	-	64,000	10,067	49,963	78.1%
453	Gas Heat	187,750	-	187,750	-	187,750	16,289	187,561	99.9%
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	-	25,737	76.7%
471	Tuition Paid - Other Districts	112,000	-	112,000	4,360	116,360	14,120	47,206	40.6%
474	Excess Cost Tuition - Other Districts	215,000	-	215,000	-	215,000	41,045	150,270	69.9%
475	Special Education Tuition - Other Districts	750,000	-	750,000	168,370	918,370	72,045	571,552	62.2%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	17,488	289,749	83.0%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	86,493	356,579	175.9%
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	760,857	6,666,847	84.3%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
May 31, 2025**

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	11/12= Expendable FY 25	91.67% May Actual	FYTD (2025) Actual	% of Expendable FY 25
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	28,252	818,554	77.6%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	2,040	36,210	84.9%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	143	16,499	103.1%
	516 Software	12,000	-	12,000	-	12,000	-	24,485	204.0%
	517 Computer Supplies	9,500	-	9,500	-	9,500	3,850	11,006	115.9%
	526 Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	31,350	39,073	79.7%
	546 Electronic Subscriptions	13,000	-	13,000	-	13,000	-	12,156	93.5%
	560 Food Supplies	15,700	-	15,700	3,800	19,500	755	13,403	68.7%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	6,751	110,942	81.3%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	4,610	115,210	94.4%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	22,128	151,204	51.1%
	582 Fuel	380,000	-	380,000	500	380,500	32,772	350,826	92.2%
	583 Tires	50,000	-	50,000	-	50,000	3,019	29,542	59.1%
	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	135,670	1,729,110	78.6%
	640 New Equipment	37,000	-	37,000	-	37,000	-	50,859	137.5%
3.050	TOTAL CAPITAL OUTLAY	37,000	-	37,000	-	37,000	-	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	6,708	14,619	100.0%
4.010-4.060	TOTAL DEBT SERVICE	79,959	-	79,959	-	79,959	6,708	79,959	100.0%
	841 Dues & Fees	22,250	-	22,250	-	22,250	195	16,535	74.3%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	-	39,750	91.3%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	24,475	88.4%
	845 Property Tax Collection Fees	425,000	-	425,000	-	425,000	4,068	400,535	94.2%
	846 Election Expenses	10,000	-	10,000	-	10,000	-	-	0.0%
	847 Ads Delinquent Lands	1,500	-	1,500	-	1,500	-	478	31.9%
	848 Bank Charges and Fees	25,000	-	25,000	-	25,000	1,740	21,822	87.3%
	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	8,218	577,201	92.8%
	910 Transfer Out	350,000	-	350,000	-	350,000	-	350,000	100.0%
	921 Advance Out	-	-	-	-	-	325,000	325,000	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	350,000	-	350,000	-	350,000	325,000	675,000	192.9%
5.050	TOTAL EXPENDITURES	55,300,000	-	55,300,000	467,869	55,767,869	4,944,317	49,205,562	88.2%

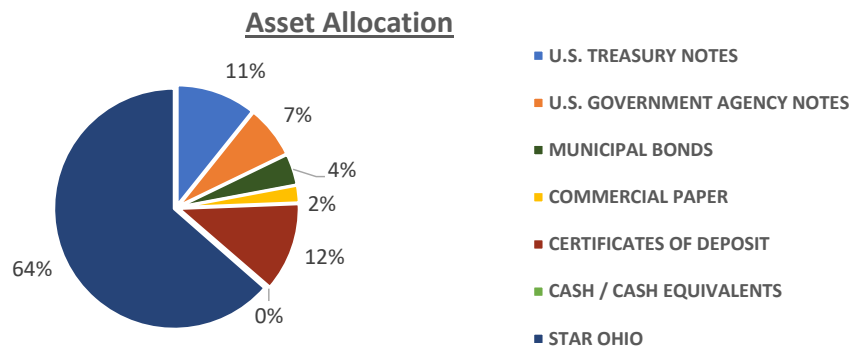
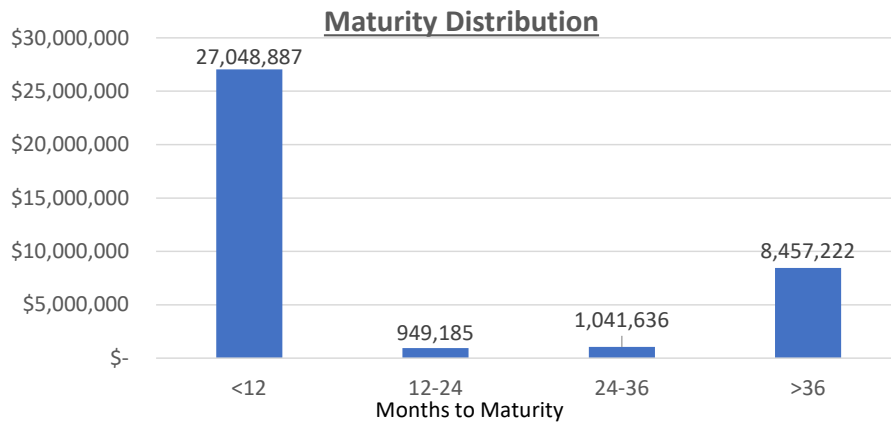


Riverside Local School District
Monthly Investment Report

May 31, 2025



Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 23,829,263.99	4.48%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 4,484,072.75	4.08%	1.68 yrs
Commercial Paper	\$ 872,856.78	4.6%	0.03 yrs
U.S. Government Agency Notes	\$ 2,658,835.75	3.57%	3.19 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.83%	3.41 yrs
Municipal Bonds	\$ 1,581,852.80	2.67%	4.28 yrs
Money Market Fund	\$ 42,789.01	4.19%	0.01 yrs
RedTree Investment Account Total	\$ 13,667,666.04	3.78%	2.66 yrs
Total Investments	\$ 37,496,930.03	4.22%	0.98 yrs



Benchmark Interest Rates	5/31/25	5/31/24
STAR Ohio	4.48%	5.45%
6-Month Treasury	4.36%	5.42%
2-Year Treasury	3.89%	4.89%

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.