



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED JANUARY 31, 2025**

**PREPARED BY:  
TREASURER'S OFFICE**

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

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

**Bank Balances**

Huntington	2,316,420.32
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	256,057.17
Star Ohio	12,800,287.56
Redtree/US Bank	16,037,756.25

Waiting for check from Local 274	40.00
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**Outstanding Items**

Payroll Outstanding Checks	(46,945.20)
Operating Outstanding checks	(397,572.43)
Payroll ACH payments Outstanding	(94,827.59)
Payroll Correction that will clear in February	(414.35)
H.S.A.-Accounty not opened yet.	(100.00)

<b>Total Bank Balance</b>	<b><u><u>30,885,311.73</u></u></b>
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**Book Balances**

Cash Summary Report	30,885,311.73
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<b>Total Book Balance</b>	<b><u><u>30,885,311.73</u></u></b>
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Reconciled Difference	-
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**Riverside Local Schools  
Fund Balance Report  
All Funds  
January 31, 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	950,189.13	24,828,896.99	4,212,214.11	30,477,465.03	17,839,185.60	4,075,798.14	13,763,387.46
002	Bond Retirement	2,051,405.48	4,918.85	962,815.79	-	1,288,286.35	1,725,934.92	647,805.61	1,078,129.31
003	Permanent Improvement	800,299.48	8,594.38	40,723.69	-	-	841,023.17	-	841,023.17
006	Food Service Fund	1,601,665.07	187,961.80	948,216.17	215,987.21	1,375,140.61	1,174,740.63	451,411.66	723,328.97
007	Special Trust	53,546.21	231.26	6,888.67	-	-	60,434.88	-	60,434.88
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	329,061.22	25,905.67	100,978.74	7,149.11	56,233.68	373,806.28	41,343.64	332,462.64
020	Latchkey	259,645.20	29,039.07	210,049.60	34,120.14	268,614.44	201,080.36	17,126.64	183,953.72
022	Unclaimed Funds	7,058.01	-	6,325.00	-	-	13,383.01	-	13,383.01
030	Joint Financing District	1,962,206.07	4,002.12	1,587,978.65	308,644.60	2,145,914.52	1,404,270.20	-	1,404,270.20
033	Permanent Improvement Levy	9,036,868.32	19,788.64	1,674,724.57	453,349.40	3,768,117.36	6,943,475.53	2,258,420.81	4,685,054.72
035	Termination Benefit Fund	67,162.20	626.34	256,197.85	14,439.07	103,590.06	219,769.99	-	219,769.99
200	Student Managed Activity	75,778.73	2,572.35	84,148.49	12,971.07	76,770.54	83,156.68	60,417.94	22,738.74
300	District Managed Activity	115,497.27	35,168.16	249,570.57	27,407.66	215,548.20	149,519.64	132,494.78	17,024.86
<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	-	31,235.07	99,103.00	163,485.01	(73,398.54)	117,851.46	(191,250.00)
<b>Federal Funds:</b>									
516	IDEA Part B Special Education	(72,878.24)	131,095.41	606,269.89	85,771.09	537,317.77	(3,926.12)	50,630.56	(54,556.68)
551	Title III - Limited English Proficiency	(2,109.14)	-	22,047.79	1,689.19	22,268.76	(2,330.11)	10,126.22	(12,456.33)
572	Title I - Targeted Assistance	(29,500.88)	105,790.22	358,292.27	61,867.47	323,546.55	5,244.84	8,587.50	(3,342.66)
584	Title IV-A - Student Support and Academic Enrichment	640.00	-	23,516.62	1,475.97	26,079.59	(1,922.97)	11,622.94	(13,545.91)
587	ECSE - Early Childhood Special Education	(2,509.18)	-	3,669.33	391.13	1,551.28	(391.13)	2,711.20	(3,102.33)
590	Title II-A Improving Teacher Quality	(10,481.45)	-	94,847.68	21,941.87	159,956.02	(75,589.79)	11,032.02	(86,621.81)
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>1,505,883.40</b>	<b>32,316,148.43</b>	<b>5,558,522.09</b>	<b>41,435,395.77</b>	<b>30,885,311.73</b>	<b>7,897,381.12</b>	<b>22,987,930.61</b>

**Riverside Local Schools  
Appropriation Summary  
All Funds  
January 31, 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	30,477,465.03	4,075,798.14	21,214,605.92
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	1,375,140.61	451,411.66	588,833.64
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	56,233.68	41,343.64	164,247.68
020	Latchkey	480,000.00	37,116.02	517,116.02	268,614.44	17,126.64	231,374.94
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	3,955,000.00	-	3,955,000.00	2,145,914.52	-	1,809,085.48
033	Permanent Improvement Levy	5,750,000.00	3,127,528.30	8,877,528.30	3,768,117.36	2,258,420.81	2,850,990.13
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	76,770.54	60,417.94	76,936.52
300	District Managed Activity	473,272.12	5,538.44	478,810.56	215,548.20	132,494.78	130,767.58
<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	117,851.46	2,397,450.00
<b>Federal Funds:</b>							
516	IDEA Part B Special Education	1,262,483.00	2,497.32	1,264,980.32	537,317.77	50,630.56	677,031.99
551	Title III - Limited English Proficiency	30,718.16	-	30,718.16	22,268.76	10,126.22	(1,676.82) **
572	Title I - Targeted Assistance	725,155.61	1,386.85	726,542.46	323,546.55	8,587.50	394,408.41
584	Title IV-A - Student Support and Academic Enrichment	91,533.44	640.00	92,173.44	26,079.59	11,622.94	54,470.91
587	ECSE - Early Childhood Special Education	20,677.44	-	20,677.44	1,551.28	2,711.20	16,414.96
590	Title II-A Improving Teacher Quality	169,839.09	12,762.09	182,601.18	159,956.02	11,032.02	11,613.14 **
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>41,435,395.77</b>	<b>7,897,381.12</b>	<b>31,254,762.12</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**  
**January 31, 2025**

	January 2024 Actual	January 2025 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	702,936	756,467	53,531	4,702,448	4,687,126	(15,322)
1.040 Restricted Grants-in-Aid	39,531	85,005	45,474	285,816	476,719	190,903
1.050 State Share of Local Property Taxes	-	-	-	1,914,605	1,970,808	56,203
1.060 All Other Operating Revenue	126,641	108,717	(17,924)	1,699,526	1,761,882	62,357
1.070 Total Revenue	869,107	950,189	81,082	24,039,919	24,547,580	507,660
<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	1,152	-	(1,152)	1,514	57,262	55,749
2.070 Total Other Financing Sources	1,152	-	(1,152)	44,814	281,317	236,504
2.080 Total Revenues and Other Financing Sources	870,259	950,189	79,930	24,084,733	24,828,897	744,164
<b>EXPENDITURES</b>						
3.010 Personal Services	2,255,470	2,461,181	205,712	15,609,178	17,242,379	1,633,202
3.020 Employees' Retirement/Insurance Benefits	1,116,733	1,113,908	(2,825)	7,587,331	7,457,929	(129,401)
3.030 Purchased Services	678,492	465,086	(213,405)	3,947,176	3,938,343	(8,833)
3.040 Supplies and Materials	91,037	146,380	55,344	939,348	1,242,941	303,593
3.050 Capital Outlay	-	6,456	6,456	30,173	43,489	13,316
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	18,178	19,202	1,024	212,348	229,132	16,784
4.500 Total Expenditures	4,159,910	4,212,214	52,304	28,397,645	30,227,465	1,829,820
<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	4,159,910	4,212,214	52,304	28,647,645	30,477,465	1,829,820
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,289,650)	(3,262,025)	27,625	(4,562,912)	(5,648,568)	(1,085,656)
7.010 Beginning Cash Balance	22,411,141	21,101,211	(1,309,930)	23,684,403	23,487,754	(196,649)
7.020 Ending Cash Balance	19,121,491	17,839,186	(1,282,305)	19,121,491	17,839,186	(1,282,305)
8.010 Outstanding Encumbrances	4,413,706	4,075,798	(337,908)	4,413,706	4,075,798	(337,908)
15.010 Unreserved Fund Balance	14,707,785	13,763,387	(944,397)	14,707,785	13,763,387	(944,397)

NOTE: Report includes General Fund only.

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

SM-2 Receipt Line # Code	Revenue Source	7/12= FY 25 Estimate	58.33% Jan. 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	624,130	4,418,443	58.8%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	270,000	132,337	268,683	99.5%
		<u>7,785,306</u>	<u>756,467</u>	<u>4,687,126</u>	<u>60.2%</u>
1.040	3211 Poverty Based Assistance	130,850	10,488	76,622	58.6%
1.040	3215 Career Technical Education	1,885	127	1,039	55.1%
1.040	3216 Gifted	104,638	8,251	60,079	57.4%
1.040	3217 English Learners	26,070	2,246	15,888	60.9%
1.040	3218 Student Wellness and Success	184,652	15,176	107,007	58.0%
1.040	3219 Other Restricted State Revenue	-	48,717	216,083	0.0%
		<u>448,095</u>	<u>85,005</u>	<u>476,719</u>	<u>106.4%</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	10,325	41,520	71.6%
1.060	1221 Tuition - SF 14	400,000	-	110,703	27.7%
1.060	1223 Tuition - Other Districts - Special Education	125,000	5,626	97,105	77.7%
1.060	1344 Field Trips	40,000	2,160	24,478	61.2%
1.060	1410 Interest	900,000	50,841	697,803	77.5%
1.060	1740 Class Fees	237,250	9,421	152,524	64.3%
1.060	1790 Pay to Participate Fees	225,000	7,900	118,485	52.7%
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	11,980	408,713	90.8%
1.060	1860 Fines / Damages	20,200	1,574	10,383	51.4%
1.060	1880 Compensation from Property Tax Exempt.	165,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	54,000	8,891	75,189	139.2%
		<u>2,747,450</u>	<u>108,717</u>	<u>1,761,882</u>	<u>64.1%</u>
	<b>Total Revenue</b>	<b>50,554,202</b>	<b>950,189</b>	<b>24,547,580</b>	<b>48.6%</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>950,189</b>	<b>24,828,897</b>	<b>48.5%</b>

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

7/12= 58.33%

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	Expendable FY 25	Jan. Actual	FYTD (2025) Actual	% of Expendable FY 25
111	Regular Certificated Salaries	20,595,695	-	20,595,695	-	20,595,695	1,710,235	11,778,433	57.2%
112	Substitute Teachers	85,600	-	85,600	-	85,600	442	55,560	64.9%
113	Extra Duty/Supplemental Teachers	460,200	-	460,200	-	460,200	16,572	232,267	50.5%
119	Extra Duty/Supplemental Teachers	20,000	-	20,000	-	20,000	6,284	13,890	69.5%
139	Insurance Rebate - Certificated	169,000	-	169,000	-	169,000	6,000	179,832	106.4%
141	Non-Certificated Support Employees	8,033,000	-	8,033,000	-	8,033,000	677,486	4,529,335	56.4%
142	Substitute Non-Certificated	314,000	-	314,000	-	314,000	19,572	187,343	59.7%
143	Extra Duty/Supplemental Non-Certificated	211,000	-	211,000	-	211,000	5,009	87,733	41.6%
144	Overtime - Non-Certificated	428,000	-	428,000	-	428,000	14,357	128,474	30.0%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	443,500	-	443,500	-	443,500	3,000	36,005	8.1%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	55,300	-	55,300	-	55,300	1,600	3,256	5.9%
171	Compensation of Board Members	24,000	-	24,000	-	24,000	625	10,250	42.7%
<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>2,461,181</b>	<b>17,242,379</b>	<b>55.9%</b>
210	STRS	3,617,000	-	3,617,000	-	3,617,000	263,429	1,860,950	51.5%
220	SERS	1,261,000	-	1,261,000	-	1,261,000	111,325	1,042,356	82.7%
223	Social Security - BOE and Summer Workers	2,000	-	2,000	-	2,000	8	178	8.9%
239	Other Fringe Benefits - Certified	2,000	-	2,000	-	2,000	150	1,050	52.5%
241	Medical Insurance - Certificated	5,140,000	-	5,140,000	-	5,140,000	428,819	2,631,260	51.2%
242	Life Insurance - Certificated	41,000	-	41,000	-	41,000	1,232	12,190	29.7%
243	Dental Insurance - Certificated	280,000	-	280,000	-	280,000	22,255	157,302	56.2%
244	Vision Insurance - Certificated	-	-	-	-	-	(4,468)	(4,468)	0.0%
249	Medicare - Certificated	294,000	-	294,000	-	294,000	24,200	174,162	59.2%
251	Medical Insurance - Non-Certificated	2,586,000	-	2,586,000	-	2,586,000	231,326	1,342,813	51.9%
252	Life Insurance - Non-Certificated	20,000	-	20,000	-	20,000	1,170	8,054	40.3%
253	Dental Insurance - Non-Certificated	170,000	-	170,000	-	170,000	13,627	95,260	56.0%
254	Vision Insurance - Non-Certifield	-	-	-	-	-	30	30	0.0%
259	Medicare - Non-Certificated	155,000	-	155,000	-	155,000	9,786	66,902	43.2%
261	Workers Compensation - Certificated	96,431	-	96,431	6,569	103,000	7,383	46,827	45.5%
262	Workers Compensation - Non-Certificated	47,765	-	47,765	3,235	51,000	3,637	23,064	45.2%
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>1,113,908</b>	<b>7,457,929</b>	<b>54.3%</b>

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

7/12= 58.33%

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	Expendable FY 25	Jan. Actual	FYTD (2025) Actual	% of Expendable FY 25
410	Contracted Services	2,052,000	-	2,052,000	48,538	2,100,538	98,358	902,022	42.9%
411	Instructional Contracted Services	596,000	-	596,000	9,534	605,534	82,000	357,604	59.1%
412	Consultation/Support Services	33,000	-	33,000	-	33,000	2,416	7,466	22.6%
413	Health Services	660,000	-	660,000	2,062	662,062	74,422	294,691	44.5%
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	19,536	104,384	57.4%
419	Other Professional Services	6,200	-	6,200	1,061	7,261	63	4,038	55.6%
420	Contracted Services - Property	624,500	-	624,500	9,415	633,915	16,235	273,923	43.2%
422	Trash	5,000	-	5,000	-	5,000	-	-	0.0%
423	Repairs	389,000	-	389,000	54,245	443,245	24,176	322,382	72.7%
424	Insurance	168,000	-	168,000	-	168,000	100	167,056	99.4%
425	Rentals	5,000	-	5,000	-	5,000	-	-	0.0%
429	Uniforms / Security	53,000	-	53,000	771	53,771	2,854	33,239	61.8%
430	Instructional Mileage / Prof. Def. Expense	24,700	-	24,700	2,359	27,059	(58,760)	12,665	46.8%
439	Travel and Meeting Expense	43,100	-	43,100	9,416	52,516	3,016	20,626	39.3%
441	Telephones	33,000	-	33,000	-	33,000	5,457	21,532	65.3%
443	Postage	22,800	-	22,800	1,568	24,368	2,019	11,592	47.6%
444	Postage Machine Rental	3,000	-	3,000	1,073	4,073	-	1,340	32.9%
446	Advertising - Legal	4,000	-	4,000	-	4,000	93	640	16.0%
447	Internet & Wifi Service	7,000	-	7,000	176	7,176	481	5,332	74.3%
449	Communications	-	-	-	-	-	272	272	0.0%
451	Electricity	562,000	-	562,000	-	562,000	61,298	325,388	57.9%
452	Water/Sewage	64,000	-	64,000	-	64,000	2,752	28,637	44.8%
453	Gas Heat	187,750	-	187,750	-	187,750	21,880	98,031	52.2%
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	-	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	64,224	335,091	36.5%
476	Tuition - Vocational Education	-	-	-	-	-	-	-	0.0%
479	Other Tuition	348,000	-	348,000	970	348,970	14,301	219,846	63.0%
480	Contracted Student Transportation - Special Ed.	202,700	-	202,700	58	202,758	27,893	189,199	93.3%
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>465,086</b>	<b>3,938,343</b>	<b>49.8%</b>

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 25	Appropriation Adjustments	Revised Appropriation FY 25	Prior FY Carryover Encumbrances	7/12= 58.33%		FYTD (2025) Actual	% of Expendable FY 25
						Expendable FY 25	Jan. Actual		
	510 General Supplies	1,020,000	-	1,020,000	34,874	1,054,874	47,783	689,658	65.4%
	512 Office Supplies	40,000	-	40,000	2,677	42,677	1,912	28,719	67.3%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	55	10,075	63.0%
	516 Software	12,000	-	12,000	-	12,000	475	17,839	148.7%
	517 Computer Supplies	9,500	-	9,500	-	9,500	2,783	6,758	71.1%
	526 Textbooks - College Credit Plus	49,000	-	49,000	-	49,000	178	6,125	12.5%
	546 Electronic Subscriptions	13,000	-	13,000	-	13,000	-	12,156	93.5%
	560 Food Supplies	15,700	-	15,700	3,800	19,500	393	10,676	54.8%
	570 Maintenance Supplies	123,600	-	123,600	12,916	136,516	7,039	80,941	59.3%
	572 Janitor Supplies	118,000	-	118,000	4,000	122,000	3,540	71,314	58.5%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	241,000	-	241,000	54,643	295,643	10,411	80,645	27.3%
	582 Fuel	380,000	-	380,000	500	380,500	68,644	204,679	53.8%
	583 Tires	50,000	-	50,000	-	50,000	3,167	23,356	46.7%
	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>146,380</b>	<b>1,242,941</b>	<b>56.5%</b>
	640 New Equipment	37,000	-	37,000	-	37,000	6,456	43,489	117.5%
<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>6,456</b>	<b>43,489</b>	<b>117.5%</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	9,681	15,541	69.9%
	843 State Audit / Conversion Fees	38,000	-	38,000	5,535	43,535	5,169	28,676	65.9%
	844 County Board of Education Contribution	27,700	-	27,700	-	27,700	2,214	15,618	56.4%
	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	2,139	13,286	53.1%
	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>19,202</b>	<b>229,132</b>	<b>36.8%</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>4,212,214</b>	<b>30,477,465</b>	<b>54.7%</b>



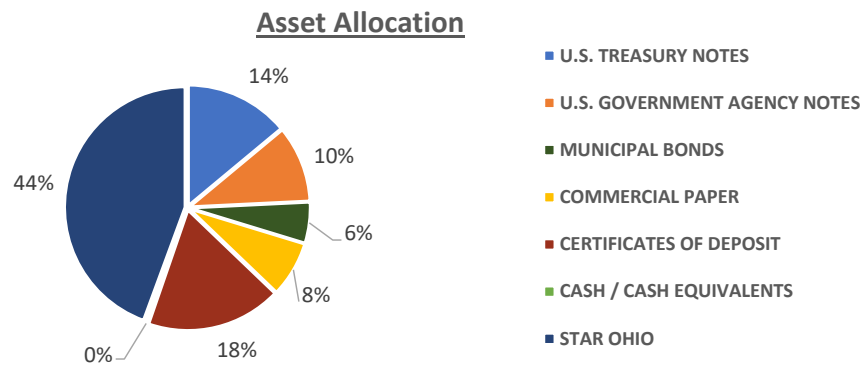
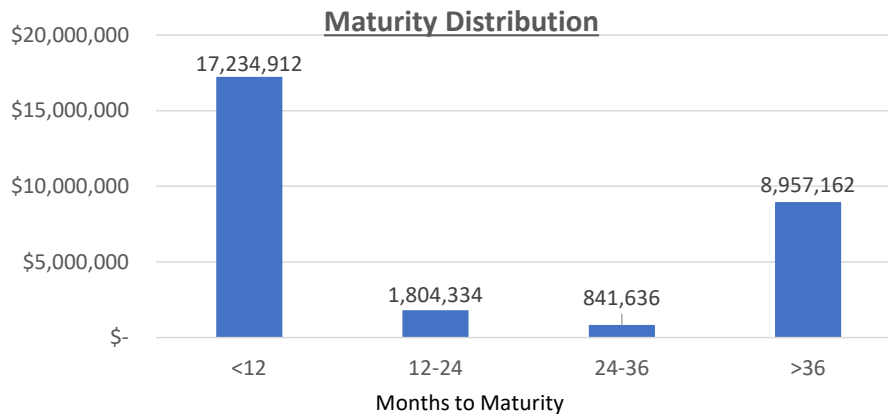
# Riverside Local School District

## Monthly Investment Report



January 31, 2025

Investment Accounts			
Riverside Local School District	Total Investments	Average Yield	Average Maturity
<b>STAR Ohio</b>	\$ 12,800,287.56	4.53%	0.01 yrs
<b>RedTree Investment Account:</b>			
Certificates of Deposit	\$ 5,225,579.75	4.1%	1.7 yrs
Commercial Paper	\$ 2,147,246.01	4.81%	0.3 yrs
U.S. Government Agency Notes	\$ 2,958,775.75	3.75%	3.48 yrs
U.S. Treasury Notes	\$ 4,027,258.95	3.82%	3.68 yrs
Municipal Bonds	\$ 1,581,852.80	2.68%	4.59 yrs
Money Market Fund	\$ 97,042.99	4.26%	0.01 yrs
<b>RedTree Investment Account Total</b>	<b>\$ 16,037,756.25</b>	<b>3.93%</b>	<b>2.59 yrs</b>
<b>Total Investments</b>	<b>\$ 28,838,043.81</b>	<b>4.19%</b>	<b>1.46 yrs</b>



Benchmark Interest Rates	1/31/25	1/31/24
STAR Ohio	4.53%	5.51%
6-Month Treasury	4.28%	5.18%
2-Year Treasury	4.22%	4.27%

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.