



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED FEBRUARY 29, 2024**

**PREPARED BY:  
TREASURER'S OFFICE**

**Riverside Local Schools  
Monthly Financial Report - Tables  
February 29, 2024**

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**Riverside Local Schools  
Bank Reconciliation  
February 29, 2024**

**Bank Balances**

Huntington	2,398,866.53
Dragonfly	10,000.00
Petty Cash	200.00
Change Fund-Activity Fund	3,600.00
Change Fund-Nutrition Services	1,010.00
Star Ohio	21,297,047.33
Redtree/US Bank	15,501,631.50

**Outstanding Items**

Payroll Outstanding Checks	(28,789.22)
Operating Outstanding checks	(391,262.43)
Payroll ACH payments Outstanding	(60,010.70)

**Total Bank Balance**

38,732,293.01

**Book Balances**

Cash Summary Report	38,732,293.01
	-

**Total Book Balance**

38,732,293.01

Reconciled Difference

-

**Riverside Local Schools  
Fund Balance Report  
All Funds  
February 29, 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	23,684,402.52	6,883,267.60	30,968,000.60	4,240,743.30	32,888,388.20	21,764,014.92	3,874,578.34	17,889,436.58
002	Bond Retirement	1,834,841.36	308,810.98	1,177,587.32	250.00	1,085,519.27	1,926,909.41	659,261.86	1,267,647.55
003	Permanent Improvement	736,271.17	5,758.99	42,603.98	-	-	778,875.15	-	778,875.15
004	Building Fund	57,983.74	157.78	1,107.73	-	24,585.98	34,505.49	33,582.37	923.12
006	Food Service Fund	1,401,287.72	204,886.15	1,323,606.87	179,052.48	1,333,742.80	1,391,151.79	355,855.84	1,035,295.95
007	Special Trust	-	-	-	-	-	-	-	-
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	9,434.54	71,692.76	8,511.98	67,763.16	167,252.41	31,368.28	135,884.13
020	Latchkey	196,578.53	131,449.18	321,155.04	23,738.59	214,965.74	302,767.83	37,069.12	265,698.71
022	Unclaimed Funds	8,193.60	432.00	9,632.00	-	1,896.40	15,929.20	-	15,929.20
030	Joint Financing District	1,987,336.65	508,743.01	2,067,805.12	226,916.34	1,823,704.97	2,231,436.80	-	2,231,436.80
033	Permanent Improvement Levy	8,685,004.70	551,738.85	2,007,466.50	59,198.76	1,177,347.33	9,515,123.87	3,362,921.28	6,152,202.59
035	Termination Benefit Fund	220,775.86	374.67	254,345.70	-	393,183.49	81,938.07	-	81,938.07
200	Student Managed Activity	80,207.90	8,456.44	93,067.93	6,167.69	85,298.18	87,977.65	57,629.28	30,348.37
300	District Managed Activity	135,136.50	92,095.97	326,794.04	46,385.45	299,257.27	162,673.27	127,814.47	34,858.80
<b>State Funds:</b>									
451	Network Subsidy	-	-	5,676.60	-	11,076.60	(5,400.00)	-	(5,400.00)
467	Student Wellness and Success	-	-	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	20,000.00	40,000.00	63,357.55	-	43,357.55	40,000.00	40,000.00	-
<b>Federal Funds:</b>									
507	Elementary and Secondary School Emergency Relief (ESSER)	11,644.54	99,316.97	203,919.16	-	215,563.70	-	-	-
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	25,785.69	106,494.77	615,085.83	107,702.77	642,154.21	(1,282.69)	65,193.00	(66,475.69)
551	Title III - Limited English Proficiency	-	-	528.00	2,572.84	16,788.30	(16,260.30)	12,918.62	(29,178.92)
572	Title I - Targeted Assistance	27,178.34	38,605.69	318,968.55	36,167.06	345,698.52	448.37	-	448.37
584	Title IV-A - Student Support and Academic Enrichment	-	-	39,675.33	9,900.00	49,575.33	(9,900.00)	4,590.00	(14,490.00)
587	ECSE - Early Childhood Special Education	-	-	11,640.00	2,902.21	18,024.83	(6,384.83)	14,487.54	(20,872.37)
590	Title II-A Improving Teacher Quality	10,451.43	20,536.51	64,008.32	23,292.63	87,626.00	(13,166.25)	35,204.64	(48,370.89)
599	Miscellaneous Federal Grant Fund	400,000.00	-	-	117,253.23	117,253.23	282,746.77	513,550.07	(230,803.30)
<b>Total All Funds</b>		<b>39,687,339.14</b>	<b>9,010,560.10</b>	<b>39,987,724.93</b>	<b>5,090,755.33</b>	<b>40,942,771.06</b>	<b>38,732,293.01</b>	<b>9,226,024.71</b>	<b>29,506,268.30</b>

**Riverside Local Schools  
Appropriation Summary  
All Funds  
February 29, 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	50,500,000.00	599,561.83	51,099,561.83	32,888,388.20	3,874,578.34	14,336,595.29
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,085,519.27	659,261.86	25,218.87
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	25,500.00	32,668.35	58,168.35	24,585.98	33,582.37	-
006	Food Service Fund	2,180,000.00	3,396.41	2,183,396.41	1,333,742.80	355,855.84	493,797.77
007	Special Trust	15,000.00	-	15,000.00	-	-	15,000.00
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	295,850.00	10,426.01	306,276.01	67,763.16	31,368.28	207,144.57
020	Latchkey	400,000.00	30,266.16	430,266.16	214,965.74	37,069.12	178,231.30
022	Unclaimed Funds	11,200.00	-	11,200.00	1,896.40	-	9,303.60
030	Joint Financing District	2,900,000.00	-	2,900,000.00	1,823,704.97	-	1,076,295.03
033	Permanent Improvement Levy	4,300,000.00	1,308,748.05	5,608,748.05	1,177,347.33	3,362,921.28	1,068,479.44
035	Termination Benefit Fund	460,000.00	-	460,000.00	393,183.49	-	66,816.51
200	Student Managed Activity	275,305.00	4,142.63	279,447.63	85,298.18	57,629.28	136,520.17
300	District Managed Activity	489,720.00	34,688.91	524,408.91	299,257.27	127,814.47	97,337.17
<b>State Funds:</b>							
451	Network Subsidy	11,076.60	-	11,076.60	11,076.60	-	-
467	Student Wellness and Success	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	63,357.55	20,000.00	83,357.55	43,357.55	40,000.00	-
<b>Federal Funds:</b>							
507	Elementary and Secondary School Emergency Relief (ESSER)	199,763.40	11,332.50	211,095.90	215,563.70	-	(4,467.80)
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,141,683.38	354.99	1,142,038.37	642,154.21	65,193.00	434,691.16
551	Title III - Limited English Proficiency	26,061.39	-	26,061.39	16,788.30	12,918.62	(3,645.53)
572	Title I - Targeted Assistance	580,113.31	-	580,113.31	345,698.52	-	234,414.79
584	Title IV-A - Student Support and Academic Enrichment	73,562.86	-	73,562.86	49,575.33	4,590.00	19,397.53
587	ECSE - Early Childhood Special Education	19,047.15	-	19,047.15	18,024.83	14,487.54	(13,465.22)
590	Title II-A Improving Teacher Quality	113,139.23	6,415.47	119,554.70	87,626.00	35,204.64	(3,275.94)
599	Miscellaneous Federal Grant Fund	612,755.00	-	612,755.00	117,253.23	513,550.07	(18,048.30)
<b>Total All Funds</b>		<b>66,464,070.95</b>	<b>2,062,001.31</b>	<b>68,526,072.26</b>	<b>40,942,771.06</b>	<b>9,226,024.71</b>	<b>18,357,276.49</b>

**Riverside Local Schools**  
**FY 2023 to FY 2024 Variance Report**  
**February 29, 2024**

	February 2023 Actual	February 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 General Property (Real Estate)	10,300,000	5,800,000	(4,500,000)	24,310,745	19,817,091	(4,493,654)
1.020 Tangible Personal Property Tax	-	-	-	1,404,768	1,420,435	15,666
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	591,820	570,973	(20,847)	4,973,835	5,273,421	299,586
1.040 Restricted Grants-in-Aid	36,932	39,719	2,787	302,698	325,534	22,836
1.050 State Share of Local Property Taxes	-	-	-	1,898,552	1,914,605	16,053
1.060 All Other Operating Revenue	131,614	472,576	340,962	1,130,775	2,172,102	1,041,326
1.070 Total Revenue	11,060,367	6,883,268	(4,177,099)	34,021,373	30,923,187	(3,098,186)
<b>OTHER FINANCING SOURCES</b>						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	60,000	-	(60,000)	60,000	43,300	(16,700)
2.060 All Other Financing Sources	-	-	-	15,333	1,514	(13,819)
2.070 Total Other Financing Sources	60,000	-	(60,000)	75,333	44,814	(30,519)
2.080 Total Revenues and Other Financing Sources	11,120,367	6,883,268	(4,237,099)	34,096,706	30,968,001	(3,128,706)
<b>EXPENDITURES</b>						
3.010 Personal Services	2,027,914	2,255,601	227,686	16,320,796	17,864,778	1,543,983
3.020 Employees' Retirement/Insurance Benefits	1,002,044	1,094,217	92,174	7,817,834	8,681,548	863,714
3.030 Purchased Services	647,323	656,413	9,090	4,481,203	4,603,589	122,386
3.040 Supplies and Materials	136,886	133,715	(3,172)	1,225,907	1,073,063	(152,845)
3.050 Capital Outlay	1,780	11,503	9,723	6,131	41,676	35,545
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	60,784	63,021	2,237
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	10,189	9,070	(1,118)
4.300 Other Objects	8,984	14,295	5,311	224,865	226,643	1,778
4.500 Total Expenditures	3,824,931	4,165,743	340,812	30,147,710	32,563,388	2,415,678
<b>OTHER FINANCING USES</b>						
5.010 Operating Transfers-Out	-	75,000	75,000	250,000	325,000	75,000
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	75,000	75,000	250,000	325,000	75,000
5.050 Total Expenditure and Other Financing Uses	3,824,931	4,240,743	415,812	30,397,710	32,888,388	2,490,678
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	7,295,436	2,642,524	(4,652,911)	3,698,996	(1,920,388)	(5,619,384)
7.010 Beginning Cash Balance	18,553,665	19,121,491	567,826	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	25,849,100	21,764,015	(4,085,086)	25,849,100	21,764,015	(4,085,086)
8.010 Outstanding Encumbrances	3,995,607	3,874,578	(121,029)	3,995,607	3,874,578	(121,029)
15.010 Unreserved Fund Balance	21,853,493	17,889,437	(3,964,057)	21,853,493	17,889,437	(3,964,057)

NOTE: Report includes General Fund only.

**Riverside Local Schools  
Revenue Report  
General Fund  
February 29, 2024**

SM-2 Line #	Receipt Code	Revenue Source	8/12= FY 24 Estimate	66.67% Feb. Actual	FYTD Actual	Percentage of FY 24 Estimate
<b>Revenues:</b>						
1.010	1111	General Property Tax (Real Estate)	30,883,487	5,800,000	19,817,091	64.2%
1.020	1122	Public Utility Tangible Tax	3,019,626	-	1,420,435	47.0%
1.035	3110	State Foundation	7,000,000	570,973	5,000,622	71.4%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	279,000	-	272,799	97.8%
			<u>7,279,000</u>	<u>570,973</u>	<u>5,273,421</u>	<u>72.5%</u>
1.040	3211	Poverty Based Assistance	90,000	9,446	86,347	95.9%
1.040	3215	Career Technical Education	1,200	143	1,167	97.3%
1.040	3216	Gifted	120,000	10,799	87,106	72.6%
1.040	3217	English Learners	20,000	2,691	17,449	87.2%
1.040	3218	Student Wellness and Success	190,000	16,640	133,465	70.2%
1.040	3219	Other Restricted State Revenue	-	-	-	0.0%
			<u>421,200</u>	<u>39,719</u>	<u>325,534</u>	<u>77.3%</u>
1.050	3131	10% and 2.5% Rollback	3,100,000	-	1,597,080	51.5%
1.050	3132	Homestead Exemption	615,000	-	317,525	51.6%
			<u>3,715,000</u>	<u>-</u>	<u>1,914,605</u>	<u>51.5%</u>
1.060	1190	Manufactured Homes Tax	56,000	-	21,913	39.1%
1.060	1219	Tuition - Preschool	47,000	13,055	51,655	109.9%
1.060	1221	Tuition - SF 14	250,000	69,469	196,369	78.6%
1.060	1223	Tuition - Other Districts - Special Education	100,000	2,616	83,320	83.3%
1.060	1224	Tuition - Other Districts - Vocational	-	-	-	0.0%
1.060	1227	Open Enrollment - Other Districts	-	-	-	0.0%
1.060	1344	Field Trips	45,000	2,390	20,964	46.6%
1.060	1410	Interest	750,000	99,518	736,039	98.1%
1.060	1740	Class Fees	216,500	14,018	176,938	81.7%
1.060	1790	Pay to Participate Fees	195,000	7,625	166,392	85.3%
1.060	1810	Rental of Property	1,500	-	439	29.3%
1.060	1820	Donations	10,000	-	18,784	187.8%
1.060	1833	Medicaid School Program	380,000	9,930	423,231	111.4%
1.060	1860	Fines / Damages	15,100	2,797	14,539	96.3%
1.060	1880	Compensation from Property Tax Exempt.	160,000	249,401	249,401	155.9%
1.060	1890	Other Revenue / Shared Services	42,000	1,758	12,118	28.9%
			<u>2,268,100</u>	<u>472,576</u>	<u>2,172,102</u>	<u>95.8%</u>
		<b>Total Revenue</b>	<b>47,586,413</b>	<b>6,883,268</b>	<b>30,923,187</b>	<b>65.0%</b>
<b>Other Financing Sources:</b>						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	5,000	-	85	1.7%
2.050	5220	Return of Advances	43,300	-	43,300	100.0%
2.060	5300	Refund of Prior Year Expenditures	375,000	-	1,429	0.4%
		<b>Total Other Financing Sources</b>	<b>423,300</b>	<b>-</b>	<b>44,814</b>	<b>10.6%</b>
		<b>Total Revenue and Other Financing Sources</b>	<b>48,009,713</b>	<b>6,883,268</b>	<b>30,968,001</b>	<b>64.5%</b>

**Riverside Local Schools  
Expenditure Report  
General Fund  
February 29, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	8/12= 66.67%		FYTD (2024) Actual	% of Expendable FY 24
						Expendable FY 24	Feb. Actual		
111	Regular Certificated Salaries	19,313,314	-	19,313,314	-	19,313,314	1,573,673	12,513,996	64.8%
112	Substitute Teachers	180,017	-	180,017	-	180,017	2,316	66,162	36.8%
113	Extra Duty/Supplemental Teachers	40,144	-	40,144	-	40,144	23,355	184,138	458.7%
119	Extra Duty/Supplemental Teachers	49,392	-	49,392	-	49,392	781	15,521	31.4%
139	Insurance Rebate - Certificated	3,686	-	3,686	-	3,686	264	3,878	105.2%
141	Non-Certificated Support Employees	7,122,660	-	7,122,660	-	7,122,660	613,843	4,643,189	65.2%
142	Substitute Non-Certificated	280,106	-	280,106	-	280,106	18,143	195,098	69.7%
143	Extra Duty/Supplemental Non-Certificated	130,489	-	130,489	-	130,489	3,758	92,011	70.5%
144	Overtime - Non-Certificated	295,310	-	295,310	-	295,310	17,490	136,988	46.4%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	-	1,923	-	1,923	102	2,372	123.3%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	-	-	-	-	-	-	800	0.0%
171	Compensation of Board Members	26,393	-	26,393	-	26,393	1,875	10,625	40.3%
<b>3.010</b>	<b>SALARIES &amp; WAGES</b>	<b>27,443,435</b>	<b>-</b>	<b>27,443,435</b>	<b>-</b>	<b>27,443,435</b>	<b>2,255,601</b>	<b>17,864,778</b>	<b>65.1%</b>
210	STRS	3,404,397	-	3,404,397	-	3,404,397	297,195	2,378,803	69.9%
220	SERS	1,037,071	-	1,037,071	-	1,037,071	86,764	844,239	81.4%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	23	248	21.6%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,200	66.7%
241	Medical Insurance - Certificated	4,912,944	-	4,912,944	-	4,912,944	441,591	3,375,904	68.7%
242	Life Insurance - Certificated	39,200	-	39,200	-	39,200	3,384	27,045	69.0%
249	Medicare - Certificated	293,744	-	293,744	-	293,744	24,213	195,061	66.4%
251	Medical Insurance - Non-Certificated	2,431,878	-	2,431,878	-	2,431,878	217,500	1,662,758	68.4%
252	Life Insurance - Non-Certificated	18,900	-	18,900	-	18,900	1,667	13,321	70.5%
259	Medicare - Non-Certificated	144,471	-	144,471	-	144,471	11,926	96,075	66.5%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	6,569	58,219	56.7%
262	Workers Compensation - Non-Certificated	44,425	-	44,425	3,781	48,206	3,235	28,675	59.5%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
<b>3.020</b>	<b>FRINGES</b>	<b>12,424,957</b>	<b>-</b>	<b>12,424,957</b>	<b>11,458</b>	<b>12,436,416</b>	<b>1,094,217</b>	<b>8,681,548</b>	<b>69.8%</b>

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**Riverside Local Schools  
Expenditure Report  
General Fund  
February 29, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	8/12= Expendable FY 24	66.67% Feb. Actual	FYTD (2024) Actual	% of Expendable FY 24
410	Contracted Services	2,595,194	-	2,595,194	122,329	2,717,522	204,871	1,498,309	55.1%
411	Instructional Contracted Services	510,500	-	510,500	2,918	513,418	65,734	325,898	63.5%
412	Consultation/Support Services	20,000	-	20,000	-	20,000	2,357	14,145	70.7%
413	Health Services	810,000	-	810,000	38,000	848,000	48,255	307,440	36.3%
415	Consultant Services	20,000	-	20,000	10,841	30,841	-	10,841	35.2%
418	Legal Services	160,250	-	160,250	12,131	172,381	11,893	96,446	56.0%
419	Other Professional Services	5,000	-	5,000	-	5,000	-	2,380	47.6%
420	Contracted Services - Property	722,394	-	722,394	14,487	736,881	54,272	444,086	60.3%
422	Trash	42,000	-	42,000	-	42,000	-	3,014	7.2%
423	Repairs	357,000	-	357,000	39,834	396,834	21,613	234,214	59.0%
424	Insurance	143,000	-	143,000	-	143,000	-	142,482	99.6%
425	Insurance	35,000	-	35,000	-	35,000	-	35,000	100.0%
429	Uniforms / Security	53,000	-	53,000	1,181	54,181	2,697	37,959	70.1%
430	Instructional Mileage / Prof. Def. Expense	13,400	-	13,400	3,140	16,540	342	3,527	21.3%
439	Travel and Meeting Expense	28,260	-	28,260	4,182	32,442	2,355	19,905	61.4%
441	Telephones	40,000	-	40,000	-	40,000	2,192	16,685	41.7%
443	Postage	14,832	-	14,832	3,376	18,208	4,716	11,991	65.9%
446	Advertising - Legal	2,500	-	2,500	500	3,000	-	100	3.4%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	402	3,218	38.8%
451	Electricity	525,500	-	525,500	-	525,500	39,235	330,455	62.9%
452	Water/Sewage	74,500	-	74,500	-	74,500	6,968	34,891	46.8%
453	Gas Heat	84,000	-	84,000	-	84,000	28,602	121,170	144.3%
459	Stormwater Assessment	32,000	-	32,000	-	32,000	11,561	23,121	72.3%
461	Printing - Communications Department	12,000	-	12,000	9,600	21,600	5,508	21,594	100.0%
471	Tuition Paid - Other Districts	190,000	-	190,000	-	190,000	4,952	47,314	24.9%
474	Excess Cost Tuition - Other Districts	100,200	-	100,200	-	100,200	13,196	13,196	13.2%
475	Special Education Tuition - Other Districts	649,842	-	649,842	116,889	766,731	75,862	431,212	56.2%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	-	310,000	-	310,000	36,488	182,259	58.8%
480	Contracted Student Transportation - Special Ed.	157,746	-	157,746	96,904	254,650	10,995	98,605	38.7%
481	Payment in Lieu of Transportation	95,000	-	95,000	-	95,000	1,345	92,134	97.0%
<b>3.030</b>	<b>PURCHASED SERVICES</b>	<b>7,811,417</b>	<b>-</b>	<b>7,811,417</b>	<b>476,311</b>	<b>8,287,728</b>	<b>656,413</b>	<b>4,603,589</b>	<b>55.6%</b>

Continued on Next Page

**Riverside Local Schools  
Expenditure Report  
General Fund  
February 29, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	8/12= Expendable FY 24	66.67% Feb. Actual	FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	-	821,676	35,321	856,997	69,105	500,949	58.5%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	6,110	25,256	44.0%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	416	8,340	52.1%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	6,343	63.4%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	36	16,208	29.5%
	560 Food Supplies	16,700	-	16,700	602	17,302	342	5,869	33.9%
	570 Maintenance Supplies	80,500	-	80,500	10,127	90,627	5,356	64,895	71.6%
	572 Janitor Supplies	104,688	-	104,688	20,312	125,000	9,374	74,598	59.7%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	196,000	-	196,000	34,190	230,190	28,145	152,944	66.4%
	582 Fuel	430,000	-	430,000	1,265	431,265	14,830	189,464	43.9%
	583 Tires	40,000	-	40,000	-	40,000	-	28,198	70.5%
	590 Other Supplies - Plaques	200	-	200	1,169	1,369	-	-	0.0%
<b>3.040</b>	<b>SUPPLIES, MATERIALS &amp; TEXTS</b>	<b>1,822,764</b>	<b>-</b>	<b>1,822,764</b>	<b>108,352</b>	<b>1,931,115</b>	<b>133,715</b>	<b>1,073,063</b>	<b>55.6%</b>
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	-	25,200	3,312	28,512	11,503	41,676	146.2%
<b>3.050</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>25,200</b>	<b>-</b>	<b>25,200</b>	<b>3,312</b>	<b>28,512</b>	<b>11,503</b>	<b>41,676</b>	<b>146.2%</b>
	812 Tax Anticipation Note - Principal	-	-	-	-	-	-	-	0.0%
	814 Energy Conservation Loans - HB264	63,021	-	63,021	-	63,021	-	63,021	100.0%
	819 Lease Purchase - Principal	-	-	-	-	-	-	-	0.0%
	822 Tax Anticipation Note - Interest	-	-	-	-	-	-	-	0.0%
	824 Energy Conservation Loans - Interest	16,981	-	16,981	-	16,981	-	9,070	53.4%
<b>4.010-4.060</b>	<b>TOTAL DEBT SERVICE</b>	<b>80,002</b>	<b>-</b>	<b>80,002</b>	<b>-</b>	<b>80,002</b>	<b>-</b>	<b>72,091</b>	<b>90.1%</b>
	841 Dues & Fees	20,425	-	20,425	120	20,545	1,108	15,617	76.0%
	843 State Audit / Conversion Fees	36,000	-	36,000	-	36,000	9,513	31,817	88.4%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	18,133	64.8%
	845 Property Tax Collection Fees	380,000	-	380,000	-	380,000	-	79,323	20.9%
	846 Election Expenses	12,000	-	12,000	-	12,000	-	-	0.0%
	847 Ads Delinquent Lands	800	-	800	-	800	-	641	80.1%
	848 Bank Charges and Fees	20,000	-	20,000	9	20,009	1,423	13,310	66.5%
	849 Misc. Fees - Auditor's Office	2,000	-	2,000	-	2,000	-	-	0.0%
	850 Liability Insurance	68,000	-	68,000	-	68,000	-	67,804	99.7%
	853 Insurance/Bond: Treasurer	-	-	-	-	-	-	-	0.0%
<b>4.300</b>	<b>OTHER EXPENSES</b>	<b>567,225</b>	<b>-</b>	<b>567,225</b>	<b>129</b>	<b>567,354</b>	<b>14,295</b>	<b>226,643</b>	<b>40.0%</b>
	910 Transfer Out	325,000	-	325,000	-	325,000	75,000	325,000	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>325,000</b>	<b>-</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>75,000</b>	<b>325,000</b>	<b>100.0%</b>
<b>5.050</b>	<b>TOTAL EXPENDITURES</b>	<b>50,500,000</b>	<b>-</b>	<b>50,500,000</b>	<b>599,562</b>	<b>51,099,562</b>	<b>4,240,743</b>	<b>32,888,388</b>	<b>64.4%</b>

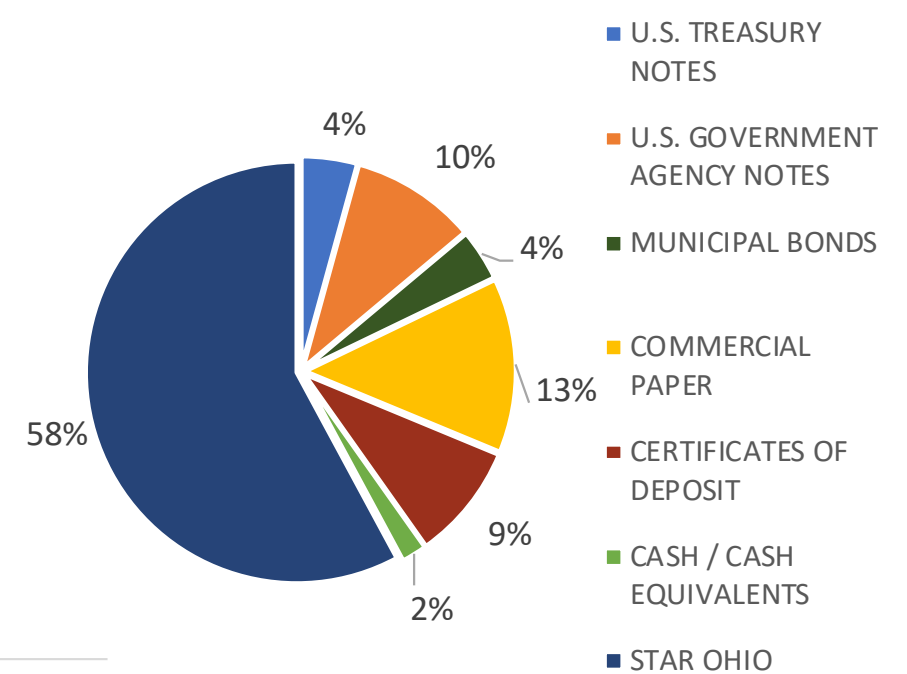


**Investment Accounts**

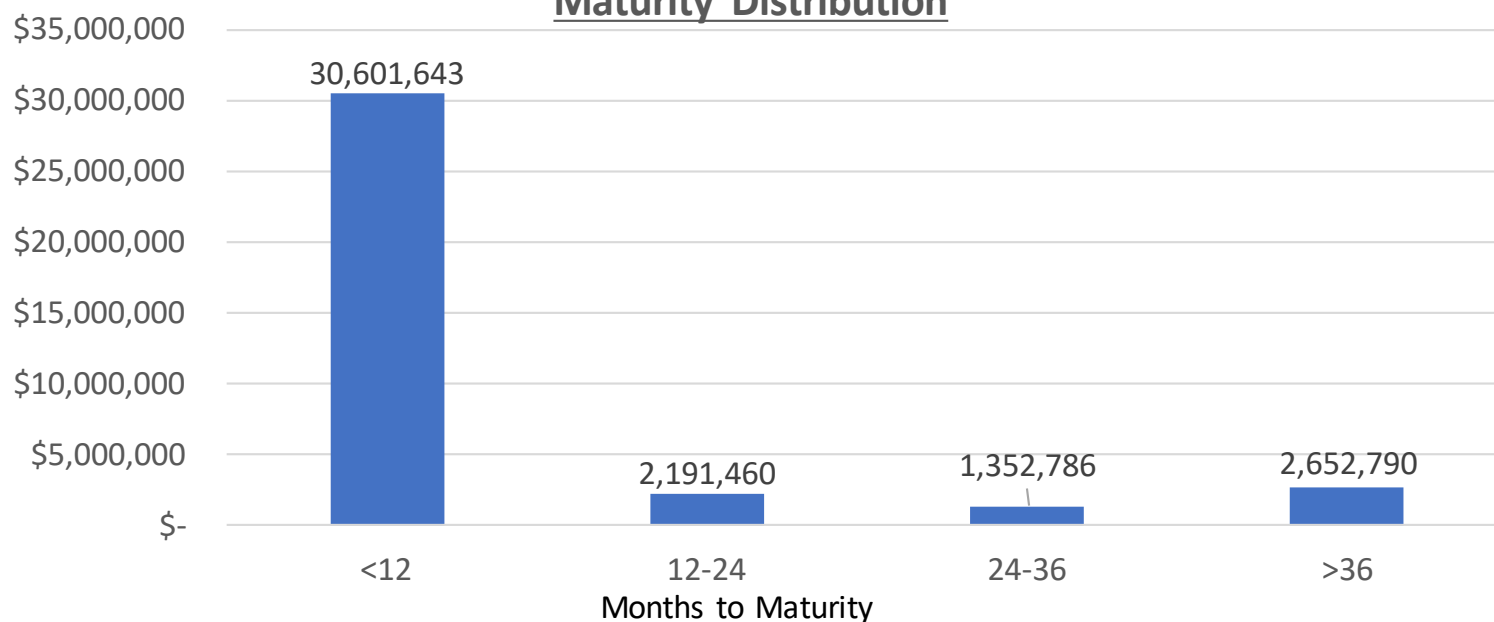
Riverside Local School District	Total Investments	Average Yield	Average Maturity
<b>STAR Ohio</b>	\$ 21,297,047.33	5.48%	0.01 yrs
<b>RedTree Investment Account:</b>			
Certificates of Deposit	\$ 3,291,128.25	3.95%	1.35 yrs
Commercial Paper	\$ 4,931,437.01	5.62%	0.36 yrs
U.S. Government Agency Notes	\$ 3,542,821.60	2.28%	1.75 yrs
U.S. Treasury Notes	\$ 1,572,797.27	2.72%	2.08 yrs
Municipal Bonds	\$ 1,452,963.80	2.18%	4.19 yrs
Money Market Fund	\$ 710,483.57	5.19%	0.01 yrs
<b>RedTree Investment Account Total</b>	<b>\$ 15,501,631.50</b>	<b>3.9%</b>	<b>1.37 yrs</b>
<b>Total Investments</b>	<b>\$ 36,798,678.83</b>	<b>4.80%</b>	<b>0.6 yrs</b>

Benchmark Interest Rates	2/29/24	2/28/23
STAR Ohio	5.48%	4.81%
6-Month Treasury	5.30%	5.17%
2-Year Treasury	4.64%	4.81%

**Asset Allocation**



**Maturity Distribution**



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