



FINANCIAL REPORTS

FOR THE MONTH ENDED JUNE 30, 2024

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
June 30, 2024**

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**Riverside Local Schools
Bank Reconciliation
June 30, 2024**

Bank Balances

Huntington	1,804,496.24
Dragonfly	10,000.00

Petty Cash	200.00
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Star Ohio-RLEEF Funds	228,094.16
Star Ohio	22,732,763.11
Redtree/US Bank	15,678,557.82

Outstanding Items

Payroll Outstanding Checks	(45,538.48)
Operating Outstanding checks	(399,491.61)
Payroll ACH payments Outstanding	(4,522.17)

Total Bank Balance	<u><u>40,004,559.07</u></u>
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Book Balances

Cash Summary Report	40,004,559.07
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Total Book Balance	<u><u>40,004,559.07</u></u>
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Reconciled Difference	-
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**Riverside Local Schools
Fund Balance Report
All Funds
June 30, 2024**

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	23,684,402.52	3,068,885.07	49,860,060.83	4,674,903.35	50,056,709.71	23,487,753.64	467,869.09	23,019,884.55
002	Bond Retirement	1,834,841.36	26,467.22	1,978,940.65	500.00	1,762,376.53	2,051,405.48	-	2,051,405.48
003	Permanent Improvement	736,271.17	6,054.62	64,028.31	-	-	800,299.48	-	800,299.48
004	Building Fund	57,983.74	-	1,251.80	1,897.75	59,235.54	-	-	-
006	Food Service Fund	1,401,287.72	162,542.25	2,268,047.92	106,060.80	2,067,670.57	1,601,665.07	15,385.91	1,586,279.16
007	Special Trust	-	1,096.67	63,546.21	1,000.00	10,000.00	53,546.21	-	53,546.21
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	189,858.25	343,189.27	78,063.57	177,450.86	329,061.22	4,927.55	324,133.67
020	Latchkey	196,578.53	32,020.38	453,356.22	101,069.33	390,289.55	259,645.20	37,116.02	222,529.18
022	Unclaimed Funds	8,193.60	524.69	6,503.69	2,537.88	7,639.28	7,058.01	-	7,058.01
030	Joint Financing District	1,987,336.65	9,457.04	3,406,303.55	226,984.20	3,431,434.13	1,962,206.07	-	1,962,206.07
033	Permanent Improvement Levy	8,685,004.70	65,996.21	3,149,360.99	225,048.14	2,797,497.37	9,036,868.32	3,127,528.30	5,909,340.02
035	Termination Benefit Fund	220,775.86	323.69	255,587.63	16,017.80	409,201.29	67,162.20	-	67,162.20
200	Student Managed Activity	80,207.90	7,261.00	162,456.69	4,595.30	166,885.86	75,778.73	1,750.02	74,028.71
300	District Managed Activity	135,136.50	30,262.48	442,590.39	41,545.56	462,229.62	115,497.27	5,538.44	109,958.83
State Funds:									
451	Network Subsidy	-	-	11,985.18	-	11,076.60	908.58	-	908.58
467	Student Wellness and Success	-	-	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	20,000.00	1,300.00	83,444.02	1,235.07	44,592.62	58,851.40	40,000.00	18,851.40
Federal Funds:									
507	Elementary and Secondary School Emergency Relief (ESSER)	11,644.54	-	211,736.60	-	223,381.14	-	-	-
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	25,785.69	-	830,640.73	70,270.58	929,304.66	(72,878.24)	2,497.32	(75,375.56)
551	Title III - Limited English Proficiency	-	-	27,559.08	2,109.14	29,668.22	(2,109.14)	-	(2,109.14)
572	Title I - Targeted Assistance	27,178.34	-	353,191.47	(28,300.52)	409,870.69	(29,500.88)	1,386.85	(30,887.73)
584	Title IV-A - Student Support and Academic Enrichment	-	4,590.00	65,498.04	-	64,858.04	640.00	640.00	-
587	ECSE - Early Childhood Special Education	-	-	30,436.21	2,509.18	32,945.39	(2,509.18)	-	(2,509.18)
590	Title II-A Improving Teacher Quality	10,451.43	10,000.00	184,564.70	18,317.50	205,497.58	(10,481.45)	12,762.09	(23,243.54)
599	Miscellaneous Federal Grant Fund	400,000.00	212,755.00	212,755.00	71,144.94	400,000.00	212,755.00	212,755.00	-
Total All Funds		39,687,339.14	3,829,394.57	64,467,035.18	5,617,509.57	64,149,815.25	40,004,559.07	3,930,156.59	36,074,402.48

**Riverside Local Schools
Appropriation Summary
All Funds
June 30, 2024**

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	50,500,000.00	599,561.83	51,099,561.83	50,056,709.71	467,869.09	574,983.03
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,762,376.53	-	7,623.47
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	26,567.19	32,668.35	59,235.54	59,235.54	-	-
006	Food Service Fund	2,180,000.00	3,396.41	2,183,396.41	2,067,670.57	15,385.91	100,339.93
007	Special Trust	15,000.00	-	15,000.00	10,000.00	-	5,000.00
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	295,850.00	10,426.01	306,276.01	177,450.86	4,927.55	123,897.60
020	Latchkey	441,995.74	30,266.16	472,261.90	390,289.55	37,116.02	44,856.33
022	Unclaimed Funds	7,683.00	-	7,683.00	7,639.28	-	43.72
030	Joint Financing District	3,700,000.00	-	3,700,000.00	3,431,434.13	-	268,565.87
033	Permanent Improvement Levy	5,000,000.00	1,308,748.05	6,308,748.05	2,797,497.37	3,127,528.30	383,722.38
035	Termination Benefit Fund	460,000.00	-	460,000.00	409,201.29	-	50,798.71
200	Student Managed Activity	275,305.00	4,142.63	279,447.63	166,885.86	1,750.02	110,811.75
300	District Managed Activity	489,720.00	34,688.91	524,408.91	462,229.62	5,538.44	56,640.85
State Funds:							
451	Network Subsidy	11,076.60	-	11,076.60	11,076.60	-	-
467	Student Wellness and Success	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	83,444.02	20,000.00	103,444.02	44,592.62	40,000.00	18,851.40
Federal Funds:							
507	Elementary and Secondary School Emergency Relief (ESSER)	209,748.64	11,332.50	221,081.14	223,381.14	-	(2,300.00)
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	958,499.00	354.99	958,853.99	929,304.66	2,497.32	27,052.01
551	Title III - Limited English Proficiency	29,668.22	-	29,668.22	29,668.22	-	-
572	Title I - Targeted Assistance	430,498.29	-	430,498.29	409,870.69	1,386.85	19,240.75
584	Title IV-A - Student Support and Academic Enrichment	65,498.04	-	65,498.04	64,858.04	640.00	-
587	ECSE - Early Childhood Special Education	32,945.39	-	32,945.39	32,945.39	-	-
590	Title II-A Improving Teacher Quality	202,841.88	6,415.47	209,257.35	205,497.58	12,762.09	(9,002.32)
599	Miscellaneous Federal Grant Fund	612,755.00	-	612,755.00	400,000.00	212,755.00	-
Total All Funds		67,800,032.09	2,062,001.31	69,862,033.40	64,149,815.25	3,930,156.59	1,782,061.56

Riverside Local Schools
FY 2023 to FY 2024 Variance Report
June 30, 2024

	June 2023 Actual	June 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	621	-	(621)	30,490,539	31,088,275	597,736
1.020 Tangible Personal Property Tax	-	-	-	2,996,481	3,078,782	82,300
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	574,762	572,906	(1,856)	7,287,208	7,545,409	258,201
1.040 Restricted Grants-in-Aid	37,397	45,585	8,188	452,129	685,156	233,027
1.050 State Share of Local Property Taxes	-	1,931,959	1,931,959	3,782,511	3,857,202	74,691
1.060 All Other Operating Revenue	176,262	179,138	2,877	2,100,960	3,221,126	1,120,166
1.070 Total Revenue	789,041	2,729,588	1,940,546	47,109,828	49,475,950	2,366,122
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	-	-	98,000	43,300	(54,700)
2.060 All Other Financing Sources	316,798	339,298	22,499	385,926	340,811	(45,115)
2.070 Total Other Financing Sources	316,798	339,298	22,499	483,926	384,111	(99,815)
2.080 Total Revenues and Other Financing Sources	1,105,840	3,068,885	1,963,045	47,593,754	49,860,061	2,266,307
EXPENDITURES						
3.010 Personal Services	2,199,094	2,501,836	302,743	24,820,558	27,333,959	2,513,401
3.020 Employees' Retirement/Insurance Benefits	352,597	1,059,577	706,980	11,169,552	12,359,166	1,189,613
3.030 Purchased Services	686,064	710,830	24,766	7,340,179	7,460,646	120,467
3.040 Supplies and Materials	162,297	144,744	(17,553)	1,728,609	1,616,269	(112,340)
3.050 Capital Outlay	4,662	9,270	4,607	19,634	59,706	40,072
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	60,784	63,021	2,237
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	19,259	16,981	(2,278)
4.300 Other Objects	4,353	7,291	2,938	527,145	580,607	53,463
4.500 Total Expenditures	3,409,067	4,433,548	1,024,481	45,685,721	49,490,355	3,804,634
OTHER FINANCING USES						
5.010 Operating Transfers-Out	5,435	17,300	11,865	330,435	342,300	11,865
5.020 Advances-Out	43,300	224,055	180,755	43,300	224,055	180,755
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	48,735	241,355	192,620	373,735	566,355	192,620
5.050 Total Expenditure and Other Financing Uses	3,457,802	4,674,903	1,217,101	46,059,456	50,056,710	3,997,254
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,351,963)	(1,606,018)	745,944	1,534,299	(196,649)	(1,730,947)
7.010 Beginning Cash Balance	26,036,365	25,093,772	(942,593)	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	23,684,403	23,487,754	(196,649)	23,684,403	23,487,754	(196,649)
8.010 Outstanding Encumbrances	599,562	467,869	(131,693)	599,562	467,869	(131,693)
15.010 Unreserved Fund Balance	23,084,841	23,019,885	(64,956)	23,084,841	23,019,885	(64,956)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
June 30, 2024**

			12/12=	100.00%		
SM-2 Line #	Receipt Code	Revenue Source	FY 24 Estimate	June Actual	FYTD Actual	Percentage of FY 24 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	30,883,487	-	31,088,275	100.7%
1.020	1122	Public Utility Tangible Tax	3,019,626	-	3,078,782	102.0%
1.035	3110	State Foundation	7,000,000	550,975	7,250,679	103.6%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	301,000	21,931	294,730	97.9%
			<u>7,301,000</u>	<u>572,906</u>	<u>7,545,409</u>	<u>103.4%</u>
1.040	3211	Poverty Based Assistance	90,000	15,762	137,637	152.9%
1.040	3215	Career Technical Education	1,200	152	1,748	145.7%
1.040	3216	Gifted	120,000	10,842	130,443	108.7%
1.040	3217	English Learners	20,000	1,889	26,376	131.9%
1.040	3218	Student Wellness and Success	190,000	16,664	200,196	105.4%
1.040	3219	Other Restricted State Revenue	-	276	188,755	0.0%
			<u>421,200</u>	<u>45,585</u>	<u>685,156</u>	<u>162.7%</u>
1.050	3131	10% and 2.5% Rollback	3,100,000	1,626,966	3,232,391	104.3%
1.050	3132	Homestead Exemption	615,000	304,993	624,811	101.6%
			<u>3,715,000</u>	<u>1,931,959</u>	<u>3,857,202</u>	<u>103.8%</u>
1.060	1190	Manufactured Homes Tax	56,000	-	56,070	100.1%
1.060	1219	Tuition - Preschool	47,000	300	66,120	140.7%
1.060	1221	Tuition - SF 14	250,000	-	493,798	197.5%
1.060	1223	Tuition - Other Districts - Special Education	100,000	1,346	138,797	138.8%
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	12,807	41,237	91.6%
1.060	1410	Interest	750,000	113,201	1,114,332	148.6%
1.060	1740	Class Fees	216,500	7,518	245,049	113.2%
1.060	1790	Pay to Participate Fees	195,000	2,188	251,617	129.0%
1.060	1810	Rental of Property	1,500	-	1,358	90.5%
1.060	1820	Donations	10,000	-	18,784	187.8%
1.060	1833	Medicaid School Program	380,000	16,052	456,266	120.1%
1.060	1860	Fines / Damages	15,100	2,659	27,613	182.9%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	249,401	155.9%
1.060	1890	Other Revenue / Shared Services	42,000	23,067	60,687	144.5%
			<u>2,268,100</u>	<u>179,138</u>	<u>3,221,126</u>	<u>142.0%</u>
Total Revenue			47,608,413	2,729,588	49,475,950	103.9%
Other Financing Sources:						
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	339,298	340,726	90.9%
Total Other Financing Sources			423,300	339,298	384,111	90.7%
Total Revenue and Other Financing Sources			48,031,713	3,068,885	49,860,061	103.8%

**Riverside Local Schools
Expenditure Report
General Fund
June 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	12/12=	100.00%	FYTD (2024) Actual	% of Expendable FY 24
						Expendable FY 24	June Actual		
111	Regular Certificated Salaries	19,313,314	(375,500)	18,937,814	-	18,937,814	1,667,317	18,877,428	99.7%
112	Substitute Teachers	180,017	(77,000)	103,017	-	103,017	24,360	102,124	99.1%
113	Extra Duty/Supplemental Teachers	40,144	416,700	456,844	-	456,844	112,371	454,081	99.4%
119	Extra Duty/Supplemental Teachers	49,392	(28,300)	21,092	-	21,092	3,457	20,847	98.8%
139	Insurance Rebate - Certificated	3,686	64,500	68,186	-	68,186	-	67,915	99.6%
141	Non-Certificated Support Employees	7,122,660	(27,100)	7,095,560	-	7,095,560	554,519	7,062,052	99.5%
142	Substitute Non-Certificated	280,106	12,400	292,506	-	292,506	35,824	291,020	99.5%
143	Extra Duty/Supplemental Non-Certificated	130,489	58,800	189,289	-	189,289	35,853	187,937	99.3%
144	Overtime - Non-Certificated	295,310	(89,400)	205,910	-	205,910	13,336	198,791	96.5%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	1,400	3,323	-	3,323	-	3,137	94.4%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	-	56,700	56,700	-	56,700	54,175	55,503	97.9%
171	Compensation of Board Members	26,393	(13,200)	13,193	-	13,193	625	13,125	99.5%
3.010	SALARIES & WAGES	27,443,435	(0)	27,443,435	-	27,443,435	2,501,836	27,333,959	99.6%
210	STRS	3,404,397	(83,700.00)	3,320,697	-	3,320,697	299,529	3,317,923	99.9%
220	SERS	1,037,071	119,300.00	1,156,371	-	1,156,371	52,359	1,156,004	100.0%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	20	291	25.3%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,800	100.0%
241	Medical Insurance - Certificated	4,912,944	(133,400.00)	4,779,544	-	4,779,544	447,978	4,779,490	100.0%
242	Life Insurance - Certificated	39,200	2,000.00	41,200	-	41,200	3,723	41,107	99.8%
243	Dental Insurance - Certificated	-	(24,400.00)	(24,400)	-	(24,400)	-	(24,426)	100.1%
249	Medicare - Certificated	293,744	(23,700.00)	270,044	-	270,044	26,246	269,905	100.0%
251	Medical Insurance - Non-Certificated	2,431,878	95,700.00	2,527,578	-	2,527,578	190,007	2,513,587	99.5%
252	Life Insurance - Non-Certificated	18,900	800.00	19,700	-	19,700	994	19,407	98.5%
259	Medicare - Non-Certificated	144,471	800.00	145,271	-	145,271	9,311	142,289	98.0%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	21,268	91,375	89.0%
262	Workers Compensation - Non-Certificated	44,425	2,700.00	47,125	3,781	50,906	7,991	47,440	93.2%
281	Unemployment - Certificated	-	2,800.00	2,800	-	2,800	-	2,716	97.0%
282	Unemployment - Non-Certificated	-	300	300	-	300	-	258	86.0%
3.020	FRINGES	12,424,957	(40,800)	12,384,157	11,458	12,395,616	1,059,577	12,359,166	99.7%

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**Riverside Local Schools
Expenditure Report
General Fund
June 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	12/12=		FYTD (2024) Actual	% of Expendable FY 24
						Expendable FY 24	June Actual		
							100.00%		
410	Contracted Services	2,595,194	(119,800.00)	2,475,394	122,329	2,597,722	271,308	2,469,145	95.1%
411	Instructional Contracted Services	510,500	81,700.00	592,200	2,918	595,118	45,617	567,370	95.3%
412	Consultation/Support Services	20,000	3,600.00	23,600	-	23,600	2,357	23,575	99.9%
413	Health Services	810,000	(203,200.00)	606,800	38,000	644,800	67,380	581,449	90.2%
415	Consultant Services	20,000	(20,000.00)	-	10,841	10,841	-	10,841	0.0%
418	Legal Services	160,250	-	160,250	12,131	172,381	20,945	144,342	83.7%
419	Other Professional Services	5,000	2,000.00	7,000	-	7,000	650	5,768	82.4%
420	Contracted Services - Property	722,394	(83,800.00)	638,594	14,487	653,081	16,183	593,218	90.8%
422	Trash	42,000	(35,000.00)	7,000	-	7,000	-	3,014	43.1%
423	Repairs	357,000	19,300.00	376,300	39,834	416,134	31,278	342,738	82.4%
424	Insurance	143,000	-	143,000	-	143,000	-	142,482	99.6%
425	Rentals	35,000	-	35,000	-	35,000	-	35,000	100.0%
429	Uniforms / Security	53,000	-	53,000	1,181	54,181	1,136	48,039	88.7%
430	Instructional Mileage / Prof. Def. Expense	13,400	9,600.00	23,000	3,140	26,140	5,313	19,508	74.6%
439	Travel and Meeting Expense	28,260	17,800.00	46,060	4,182	50,242	4,077	35,957	71.6%
441	Telephones	40,000	-	40,000	-	40,000	5,806	29,022	72.6%
443	Postage	14,832	2,100.00	16,932	3,376	20,308	3,210	16,057	79.1%
444	Postage Machine Rental	-	2,700.00	2,700	-	2,700	323	1,550	57.4%
446	Advertising - Legal	2,500	-	2,500	500	3,000	552	2,134	71.1%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	402	4,824	58.1%
449	Communications	-	3,300.00	3,300	-	3,300	-	3,124	94.7%
451	Electricity	525,500	(4,300.00)	521,200	-	521,200	46,785	513,722	98.6%
452	Water/Sewage	74,500	-	74,500	-	74,500	3,666	50,643	68.0%
453	Gas Heat	84,000	87,600.00	171,600	-	171,600	593	163,714	95.4%
459	Stormwater Assessment	32,000	-	32,000	-	32,000	-	23,121	72.3%
461	Printing - Communications Department	12,000	10,000.00	22,000	9,600	31,600	1,200	22,794	72.1%
471	Tuition Paid - Other Districts	190,000	(71,800.00)	118,200	-	118,200	17,277	106,725	90.3%
474	Excess Cost Tuition - Other Districts	100,200	107,200.00	207,400	-	207,400	55,414	207,145	99.9%
475	Special Education Tuition - Other Districts	649,842	152,859.01	802,701	116,889	919,590	44,499	662,362	72.0%
476	Tuition - Vocational Education	-	340.99	341	-	341	341	341	100.0%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	50,200.00	360,200	-	360,200	31,562	348,580	96.8%
480	Contracted Student Transportation - Special Ed.	157,746	(50,300.00)	107,446	96,904	204,350	32,957	190,207	93.1%
481	Payment in Lieu of Transportation	95,000	-	95,000	-	95,000	-	92,134	97.0%
3.030	PURCHASED SERVICES	7,811,417	(37,900.00)	7,773,517	476,311	8,249,828	710,830	7,460,646	90.4%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
June 30, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	12/12= Expendable FY 24	100.00% June Actual	FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	(24,000.00)	797,676	35,321	832,997	65,355	674,067	80.9%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	10,484	47,710	83.2%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	1,577	13,055	81.6%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	6,343	63.4%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	-	31,798	57.8%
	560 Food Supplies	16,700	1,900.00	18,600	602	19,202	524	8,189	42.7%
	570 Maintenance Supplies	80,500	47,300.00	127,800	10,127	137,927	10,700	110,916	80.4%
	572 Janitor Supplies	104,688	3,200.00	107,888	20,312	128,200	18,342	116,689	91.0%
	573 Furniture	-	1,500.00	1,500	-	1,500	-	1,402	93.5%
	581 Transportation Supplies	196,000	40,100.00	236,100	34,190	270,290	14,056	214,673	79.4%
	582 Fuel	430,000	(98,900.00)	331,100	1,265	332,365	14,858	331,852	99.9%
	583 Tires	40,000	25,000.00	65,000	-	65,000	8,848	59,577	91.7%
	590 Other Supplies - Plaques	200	-	200	1,169	1,369	-	-	0.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,822,764	(3,900.00)	1,818,864	108,352	1,927,215	144,744	1,616,269	83.9%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	31,800.00	57,000	3,312	60,312	9,270	59,706	99.0%
3.050	TOTAL CAPITAL OUTLAY	25,200	31,800.00	57,000	3,312	60,312	9,270	59,706	99.0%
	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	-	16,981	100.0%
4.010-4.060	TOTAL DEBT SERVICE	80,002	-	80,002	-	80,002	-	80,002	100.0%
	841 Dues & Fees	20,425	-	20,425	120	20,545	-	15,912	77.5%
	843 State Audit / Conversion Fees	36,000	6,900.00	42,900	-	42,900	-	37,352	87.1%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	27,138	96.9%
	845 Property Tax Collection Fees	380,000	12,800.00	392,800	-	392,800	3,857	392,715	100.0%
	846 Election Expenses	12,000	6,700.00	18,700	-	18,700	-	18,625	99.6%
	847 Ads Delinquent Lands	800	500.00	1,300	-	1,300	-	1,224	94.2%
	848 Bank Charges and Fees	20,000	6,500.00	26,500	9	26,509	1,182	19,839	74.8%
	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%
4.300	OTHER EXPENSES	567,225	33,400.00	600,625	129	600,754	7,291	580,607	96.7%
	910 Transfer Out	325,000	17,400.00	342,400	-	342,400	17,300	342,300	100.0%
	921 Advance Out	-	-	-	-	-	224,055	224,055	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	325,000	17,400.00	342,400	-	342,400	241,355	566,355	165.4%
5.050	TOTAL EXPENDITURES	50,500,000	0	50,500,000	599,562	51,099,562	4,674,903	50,056,710	98.0%

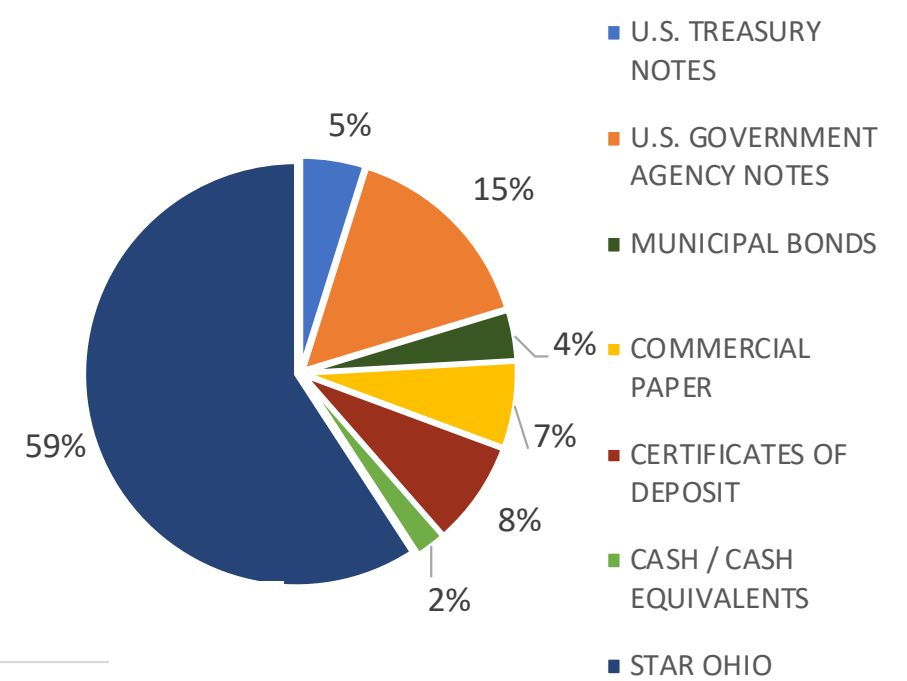


Investment Accounts

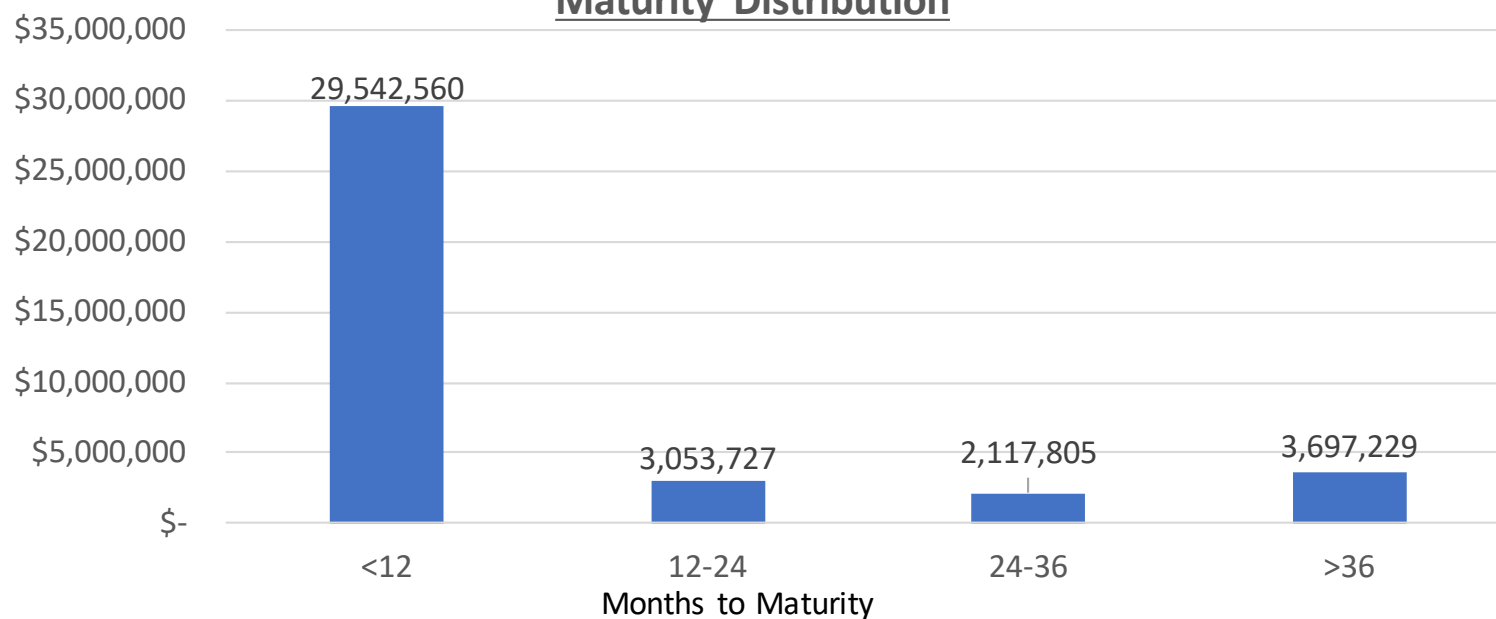
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 22,732,763.11	5.45%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 3,042,501.75	4.23%	1.13 yrs
Commercial Paper	\$ 2,518,043.53	5.42%	0.32 yrs
U.S. Government Agency Notes	\$ 5,937,739.10	3.83%	1.9 yrs
U.S. Treasury Notes	\$ 1,862,619.00	3.65%	2.82 yrs
Municipal Bonds	\$ 1,452,963.80	2.17%	3.88 yrs
Money Market Fund	\$ 864,690.64	5.17%	0.01 yrs
RedTree Investment Account Total	\$ 15,678,557.82	4.08%	1.66 yrs
Total Investments	\$ 38,411,320.93	4.88%	0.69 yrs

Benchmark Interest Rates	6/30/24	6/30/23
STAR Ohio	5.45%	5.28%
6-Month Treasury	5.33%	5.47%
2-Year Treasury	4.71%	4.87%

Asset Allocation



Maturity Distribution



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