



FINANCIAL REPORTS

FOR THE MONTH ENDED APRIL 30, 2024

**PREPARED BY:
TREASURER'S OFFICE**

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

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

Bank Balances

Huntington	2,095,896.63
Dragonfly	10,000.00
Petty Cash	200.00
Change Fund-Activity Fund	3,000.00
Change Fund-Nutrition Services	1,010.00
Star Ohio	28,495,198.10
Redtree/US Bank	15,569,491.68

Outstanding Items

Payroll Outstanding Checks	(28,908.36)
Operating Outstanding checks	(623,109.07)
Payroll ACH payments Outstanding	(59,894.18)

Total Bank Balance

45,462,884.80

Book Balances

Cash Summary Report	45,462,884.80
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Total Book Balance

45,462,884.80

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
April 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	13,858,911.16	46,026,548.28	4,605,835.51	41,617,660.04	28,093,290.76	2,789,147.81	25,304,142.95
002	Bond Retirement	1,834,841.36	757,378.47	1,944,937.98	17,026.47	1,761,876.53	2,017,902.81	-	2,017,902.81
003	Permanent Improvement	736,271.17	4,948.89	52,821.28	-	-	789,092.45	-	789,092.45
004	Building Fund	57,983.74	67.98	1,251.80	-	39,737.79	19,497.75	18,430.56	1,067.19
006	Food Service Fund	1,401,287.72	318,425.59	1,876,818.38	198,111.32	1,736,163.78	1,541,942.32	183,381.14	1,358,561.18
007	Special Trust	-	200.00	200.00	-	-	200.00	-	200.00
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	29,406.30	127,435.38	11,891.63	85,560.47	205,197.72	41,321.22	163,876.50
020	Latchkey	196,578.53	31,693.35	382,422.97	22,228.54	265,145.14	313,856.36	55,408.74	258,447.62
022	Unclaimed Funds	8,193.60	-	4,715.00	-	5,101.40	7,807.20	-	7,807.20
030	Joint Financing District	1,987,336.65	1,159,880.40	3,240,405.88	226,501.89	2,276,878.06	2,950,864.47	-	2,950,864.47
033	Permanent Improvement Levy	8,685,004.70	999,280.26	3,049,152.25	887,409.29	2,521,021.86	9,213,135.09	2,975,553.06	6,237,582.03
035	Termination Benefit Fund	220,775.86	287.83	254,955.68	-	393,183.49	82,548.05	-	82,548.05
200	Student Managed Activity	80,207.90	47,499.15	149,134.69	27,687.52	126,590.08	102,752.51	38,226.60	64,525.91
300	District Managed Activity	135,136.50	40,467.45	391,143.58	28,513.83	368,024.87	158,255.21	121,822.10	36,433.11
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	18,786.47	82,144.02	-	43,357.55	58,786.47	40,000.00	18,786.47
Federal Funds:									
507	Elementary and Secondary School Emergency Relief (ESSER)	11,644.54	-	203,919.16	-	215,563.70	-	-	-
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	25,785.69	-	673,808.21	88,062.18	791,243.50	(91,649.60)	42,934.48	(134,584.08)
551	Title III - Limited English Proficiency	-	-	528.00	5,145.68	22,413.40	(21,885.40)	7,254.82	(29,140.22)
572	Title I - Targeted Assistance	27,178.34	-	353,191.47	19,419.13	400,260.55	(19,890.74)	8,032.89	(27,923.63)
584	Title IV-A - Student Support and Academic Enrichment	-	-	39,675.33	11,332.71	60,908.04	(21,232.71)	4,590.00	(25,822.71)
587	ECSE - Early Childhood Special Education	-	-	11,640.00	5,862.92	23,887.75	(12,247.75)	9,349.32	(21,597.07)
590	Title II-A Improving Teacher Quality	10,451.43	-	64,008.32	58,784.64	171,842.28	(97,382.53)	21,300.20	(118,682.73)
599	Miscellaneous Federal Grant Fund	400,000.00	-	-	112,547.07	229,800.30	170,199.70	382,954.67	(212,754.97)
Total All Funds		39,687,339.14	17,267,233.30	58,942,842.84	6,326,360.33	53,167,297.18	45,462,884.80	6,739,707.61	38,723,177.19

**Riverside Local Schools
Appropriation Summary
All Funds
April 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	41,617,660.04	2,789,147.81	6,692,753.98
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,761,876.53	-	8,123.47
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	25,500.00	32,668.35	58,168.35	39,737.79	18,430.56	-
006	Food Service Fund	2,180,000.00	3,396.41	2,183,396.41	1,736,163.78	183,381.14	263,851.49
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	85,560.47	41,321.22	179,394.32
020	Latchkey	400,000.00	30,266.16	430,266.16	265,145.14	55,408.74	109,712.28
022	Unclaimed Funds	11,200.00	-	11,200.00	5,101.40	-	6,098.60
030	Joint Financing District	2,900,000.00	-	2,900,000.00	2,276,878.06	-	623,121.94
033	Permanent Improvement Levy	4,300,000.00	1,308,748.05	5,608,748.05	2,521,021.86	2,975,553.06	112,173.13
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	126,590.08	38,226.60	114,630.95
300	District Managed Activity	489,720.00	34,688.91	524,408.91	368,024.87	121,822.10	34,561.94
State Funds:							
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	-
Federal Funds:							
507	Elementary and Secondary School Emergency Relief (ESSER)	209,748.64	11,332.50	221,081.14	215,563.70	-	5,517.44
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,258,559.66	354.99	1,258,914.65	791,243.50	42,934.48	424,736.67
551	Title III - Limited English Proficiency	32,808.24	-	32,808.24	22,413.40	7,254.82	3,140.02
572	Title I - Targeted Assistance	650,110.22	-	650,110.22	400,260.55	8,032.89	241,816.78
584	Title IV-A - Student Support and Academic Enrichment	116,044.37	-	116,044.37	60,908.04	4,590.00	50,546.33
587	ECSE - Early Childhood Special Education	34,428.11	-	34,428.11	23,887.75	9,349.32	1,191.04
590	Title II-A Improving Teacher Quality	248,494.37	6,415.47	254,909.84	171,842.28	21,300.20	61,767.36
599	Miscellaneous Federal Grant Fund	612,755.00	-	612,755.00	229,800.30	382,954.67	0.03
Total All Funds		66,860,893.84	2,062,001.31	68,922,895.15	53,167,297.18	6,739,707.61	9,015,890.36

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

	April 2023 Actual	April 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	11,192,954	11,192,954	30,489,918	31,088,275	598,357
1.020 Tangible Personal Property Tax	-	1,654,416	1,654,416	2,996,481	3,078,782	82,300
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	578,178	566,795	(11,383)	6,132,723	6,408,624	275,901
1.040 Restricted Grants-in-Aid	37,261	228,179	190,918	377,200	593,820	216,620
1.050 State Share of Local Property Taxes	8,498	-	(8,498)	1,907,050	1,925,244	18,194
1.060 All Other Operating Revenue	141,843	216,568	74,725	1,733,197	2,886,991	1,153,794
1.070 Total Revenue	765,779	13,858,911	13,093,132	43,636,568	45,981,735	2,345,167
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	-	-	-	30,261	1,514	(28,748)
2.070 Total Other Financing Sources	-	-	-	128,261	44,814	(83,448)
2.080 Total Revenues and Other Financing Sources	765,779	13,858,911	13,093,132	43,764,829	46,026,548	2,261,719
EXPENDITURES						
3.010 Personal Services	2,036,706	2,209,347	172,641	20,493,935	22,470,399	1,976,463
3.020 Employees' Retirement/Insurance Benefits	996,269	1,102,902	106,633	9,819,043	10,898,597	1,079,553
3.030 Purchased Services	576,442	875,868	299,426	5,961,236	5,952,328	(8,908)
3.040 Supplies and Materials	115,012	81,716	(33,296)	1,457,385	1,283,953	(173,431)
3.050 Capital Outlay	8,840	4,320	(4,520)	14,971	45,996	31,025
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	5,069	331,682	326,613	514,885	569,297	54,412
4.500 Total Expenditures	3,738,338	4,605,836	867,498	38,332,428	41,292,660	2,960,232
OTHER FINANCING USES						
5.010 Operating Transfers-Out	-	-	-	325,000	325,000	-
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	-	-	325,000	325,000	-
5.050 Total Expenditure and Other Financing Uses	3,738,338	4,605,836	867,498	38,657,428	41,617,660	2,960,232
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,972,559)	9,253,076	12,225,634	5,107,402	4,408,888	(698,513)
7.010 Beginning Cash Balance	30,230,064	18,840,215	(11,389,849)	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	27,257,506	28,093,291	835,785	27,257,506	28,093,291	835,785
8.010 Outstanding Encumbrances	3,151,139	2,789,148	(361,991)	3,151,139	2,789,148	(361,991)
15.010 Unreserved Fund Balance	24,106,367	25,304,143	1,197,776	24,106,367	25,304,143	1,197,776

NOTE: Report includes General Fund only.

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

		10/12= 83.33%				
SM-2 Line #	Receipt Code	Revenue Source	FY 24 Estimate	Apr. Actual	FYTD Actual	Percentage of FY 24 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	30,883,487	11,192,954	31,088,275	100.7%
1.020	1122	Public Utility Tangible Tax	3,019,626	1,654,416	3,078,782	102.0%
1.035	3110	State Foundation	7,000,000	566,795	6,135,825	87.7%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	279,000	-	272,799	97.8%
			7,279,000	566,795	6,408,624	88.0%
1.040	3211	Poverty Based Assistance	90,000	9,714	105,839	117.6%
1.040	3215	Career Technical Education	1,200	142	1,454	121.1%
1.040	3216	Gifted	120,000	10,845	108,760	90.6%
1.040	3217	English Learners	20,000	2,288	22,425	112.1%
1.040	3218	Student Wellness and Success	190,000	16,710	166,864	87.8%
1.040	3219	Other Restricted State Revenue	-	188,479	188,479	0.0%
			421,200	228,179	593,820	141.0%
1.050	3131	10% and 2.5% Rollback	3,100,000	-	1,605,425	51.8%
1.050	3132	Homestead Exemption	615,000	-	319,818	52.0%
			3,715,000	-	1,925,244	51.8%
1.060	1190	Manufactured Homes Tax	56,000	34,156	56,070	100.1%
1.060	1219	Tuition - Preschool	47,000	6,150	62,905	133.8%
1.060	1221	Tuition - SF 14	250,000	-	495,113	198.1%
1.060	1223	Tuition - Other Districts - Special Education	100,000	2,056	134,080	134.1%
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	2,510	26,163	58.1%
1.060	1410	Interest	750,000	97,955	907,772	121.0%
1.060	1740	Class Fees	216,500	19,047	207,919	96.0%
1.060	1790	Pay to Participate Fees	195,000	35,604	236,511	121.3%
1.060	1810	Rental of Property	1,500	533	1,283	85.5%
1.060	1820	Donations	10,000	-	18,784	187.8%
1.060	1833	Medicaid School Program	380,000	6,315	436,970	115.0%
1.060	1860	Fines / Damages	15,100	2,564	19,151	126.8%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	249,401	155.9%
1.060	1890	Other Revenue / Shared Services	42,000	9,678	34,871	83.0%
			2,268,100	216,568	2,886,991	127.3%
Total Revenue			47,586,413	13,858,911	45,981,735	96.6%
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	-	1,429	0.4%
Total Other Financing Sources			423,300	-	44,814	10.6%
Total Revenue and Other Financing Sources			48,009,713	13,858,911	46,026,548	95.9%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	10/12= Expendable FY 24	83.33% Apr. Actual	FYTD (2024) Actual	% of Expendable FY 24
111	Regular Certificated Salaries	19,313,314	-	19,313,314	-	19,313,314	1,545,264	15,635,899	81.0%
112	Substitute Teachers	180,017	-	180,017	-	180,017	3,670	72,361	40.2%
113	Extra Duty/Supplemental Teachers	40,144	-	40,144	-	40,144	13,265	220,238	548.6%
119	Extra Duty/Supplemental Teachers	49,392	-	49,392	-	49,392	615	16,776	34.0%
139	Insurance Rebate - Certificated	3,686	-	3,686	-	3,686	264	67,915	1842.6%
141	Non-Certificated Support Employees	7,122,660	-	7,122,660	-	7,122,660	604,520	5,898,175	82.8%
142	Substitute Non-Certificated	280,106	-	280,106	-	280,106	17,520	230,235	82.2%
143	Extra Duty/Supplemental Non-Certificated	130,489	-	130,489	-	130,489	16,506	148,456	113.8%
144	Overtime - Non-Certificated	295,310	-	295,310	-	295,310	7,634	165,503	56.0%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	-	1,923	-	1,923	90	2,791	145.1%
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	-	11,250	42.6%
3.010	SALARIES & WAGES	27,443,435	-	27,443,435	-	27,443,435	2,209,347	22,470,399	81.9%
210	STRS	3,404,397	-	3,404,397	-	3,404,397	297,195	2,973,507	87.3%
220	SERS	1,037,071	-	1,037,071	-	1,037,071	87,348	1,016,918	98.1%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	-	256	22.2%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,500	83.3%
241	Medical Insurance - Certificated	4,912,944	-	4,912,944	-	4,912,944	445,144	4,273,108	87.0%
242	Life Insurance - Certificated	39,200	-	39,200	-	39,200	3,451	33,954	86.6%
249	Medicare - Certificated	293,744	-	293,744	-	293,744	24,044	244,721	83.3%
251	Medical Insurance - Non-Certificated	2,431,878	-	2,431,878	-	2,431,878	219,250	2,104,665	86.5%
252	Life Insurance - Non-Certificated	18,900	-	18,900	-	18,900	1,700	16,723	88.5%
259	Medicare - Non-Certificated	144,471	-	144,471	-	144,471	11,843	120,534	83.4%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	6,569	73,524	71.6%
262	Workers Compensation - Non-Certificated	44,425	-	44,425	3,781	48,206	3,235	36,213	75.1%
281	Unemployment - Certificated	-	-	-	-	-	2,716	2,716	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	258	258	0.0%
3.020	FRINGES	12,424,957	-	12,424,957	11,458	12,436,416	1,102,902	10,898,597	87.6%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	10/12=	FYTD (2024) Actual	% of Expendable FY 24	
						83.33%			
						Expendable FY 24	Apr. Actual		
410	Contracted Services	2,595,194	-	2,595,194	122,329	2,717,522	323,278	1,930,648	71.0%
411	Instructional Contracted Services	510,500	-	510,500	2,918	513,418	87,208	449,183	87.5%
412	Consultation/Support Services	20,000	-	20,000	-	20,000	4,715	18,860	94.3%
413	Health Services	810,000	-	810,000	38,000	848,000	65,385	447,951	52.8%
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	7,147	111,998	65.0%
419	Other Professional Services	5,000	-	5,000	-	5,000	2,001	4,507	90.1%
420	Contracted Services - Property	722,394	-	722,394	14,487	736,881	85,569	537,557	73.0%
422	Trash	42,000	-	42,000	-	42,000	-	3,014	7.2%
423	Repairs	357,000	-	357,000	39,834	396,834	25,224	274,478	69.2%
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	2,745	43,502	80.3%
430	Instructional Mileage / Prof. Def. Expense	13,400	-	13,400	3,140	16,540	421	4,290	25.9%
439	Travel and Meeting Expense	28,260	-	28,260	4,182	32,442	6,414	27,888	86.0%
441	Telephones	40,000	-	40,000	-	40,000	3,202	21,054	52.6%
443	Postage	14,832	-	14,832	3,376	18,208	625	12,616	69.3%
444	Postage Machine Rental	-	-	-	-	-	-	1,227	0.0%
446	Advertising - Legal	2,500	-	2,500	500	3,000	593	693	23.1%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	401	4,021	48.4%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	525,500	-	525,500	-	525,500	44,640	421,678	80.2%
452	Water/Sewage	74,500	-	74,500	-	74,500	2,250	40,103	53.8%
453	Gas Heat	84,000	-	84,000	-	84,000	22,983	156,865	186.7%
459	Stormwater Assessment	32,000	-	32,000	-	32,000	-	23,121	72.3%
461	Printing - Communications Department	12,000	-	12,000	9,600	21,600	-	21,594	100.0%
471	Tuition Paid - Other Districts	190,000	-	190,000	-	190,000	15,855	73,560	38.7%
474	Excess Cost Tuition - Other Districts	100,200	-	100,200	-	100,200	55,414	96,317	96.1%
475	Special Education Tuition - Other Districts	649,842	-	649,842	116,889	766,731	56,069	540,380	70.5%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	-	310,000	-	310,000	50,739	282,963	91.3%
480	Contracted Student Transportation - Special Ed.	157,746	-	157,746	96,904	254,650	12,990	121,802	47.8%
481	Payment in Lieu of Transportation	95,000	-	95,000	-	95,000	-	92,134	97.0%
3.030	PURCHASED SERVICES	7,811,417	-	7,811,417	476,311	8,287,728	875,868	5,952,328	71.8%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	10/12= Expendable FY 24	83.33% Apr. Actual	FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	-	821,676	35,321	856,997	39,882	560,005	65.4%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	7,142	33,219	57.9%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	355	10,312	64.5%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	6,343	63.4%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	363	31,605	57.5%
	560 Food Supplies	16,700	-	16,700	602	17,302	356	6,225	36.0%
	570 Maintenance Supplies	80,500	-	80,500	10,127	90,627	10,059	82,729	91.3%
	572 Janitor Supplies	104,688	-	104,688	20,312	125,000	5,016	91,127	72.9%
	573 Furniture	-	-	-	-	-	1,402	1,402	0.0%
	581 Transportation Supplies	196,000	-	196,000	34,190	230,190	9,499	182,252	79.2%
	582 Fuel	430,000	-	430,000	1,265	431,265	(5,854)	228,007	52.9%
	583 Tires	40,000	-	40,000	-	40,000	13,496	50,729	126.8%
	590 Other Supplies - Plaques	200	-	200	1,169	1,369	-	-	0.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,822,764	-	1,822,764	108,352	1,931,115	81,716	1,283,953	66.5%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	-	25,200	3,312	28,512	4,320	45,996	161.3%
3.050	TOTAL CAPITAL OUTLAY	25,200	-	25,200	3,312	28,512	4,320	45,996	161.3%
	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%
4.010-4.060	TOTAL DEBT SERVICE	80,002	-	80,002	-	80,002	-	72,091	90.1%
	841 Dues & Fees	20,425	-	20,425	120	20,545	-	15,617	76.0%
	843 State Audit / Conversion Fees	36,000	-	36,000	-	36,000	-	37,352	103.8%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	22,635	80.8%
	845 Property Tax Collection Fees	380,000	-	380,000	-	380,000	308,259	388,857	102.3%
	846 Election Expenses	12,000	-	12,000	-	12,000	18,625	18,625	155.2%
	847 Ads Delinquent Lands	800	-	800	-	800	584	1,224	153.1%
	848 Bank Charges and Fees	20,000	-	20,000	9	20,009	1,963	17,183	85.9%
	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	-	567,225	129	567,354	331,682	569,297	100.3%
	910 Transfer Out	325,000	-	325,000	-	325,000	-	325,000	100.0%
	921 Advance Out	-	-	-	-	-	-	-	0.0%
	930 Refund of Prior Year Receipts	-	-	-	-	-	-	-	0.0%
5.010-5.030	TRANSFERS & ADVANCES	325,000	-	325,000	-	325,000	-	325,000	100.0%
5.050	TOTAL EXPENDITURES	50,500,000	-	50,500,000	599,562	51,099,562	4,605,836	41,617,660	81.4%

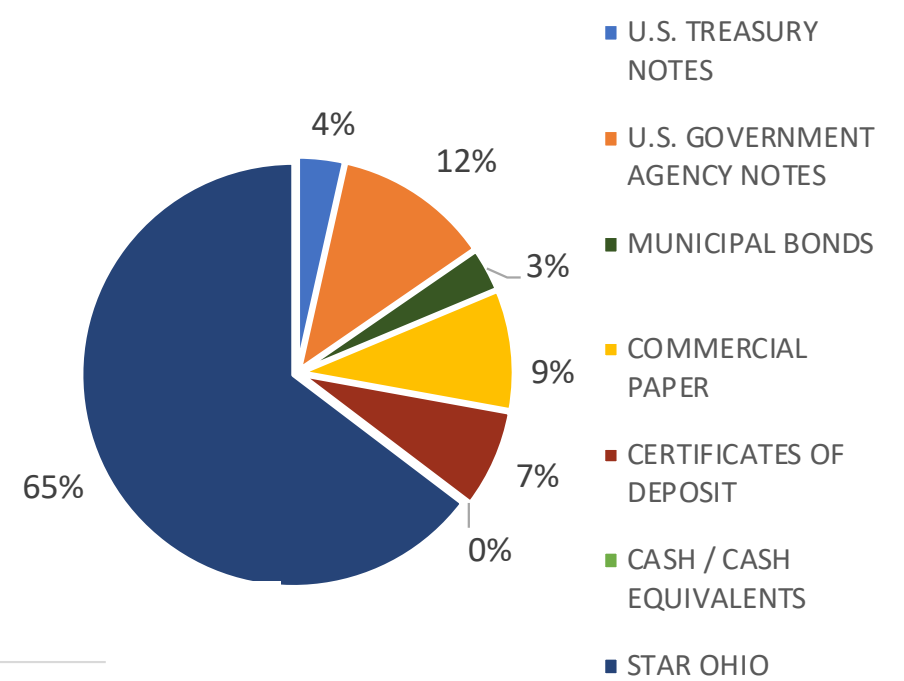


Investment Accounts

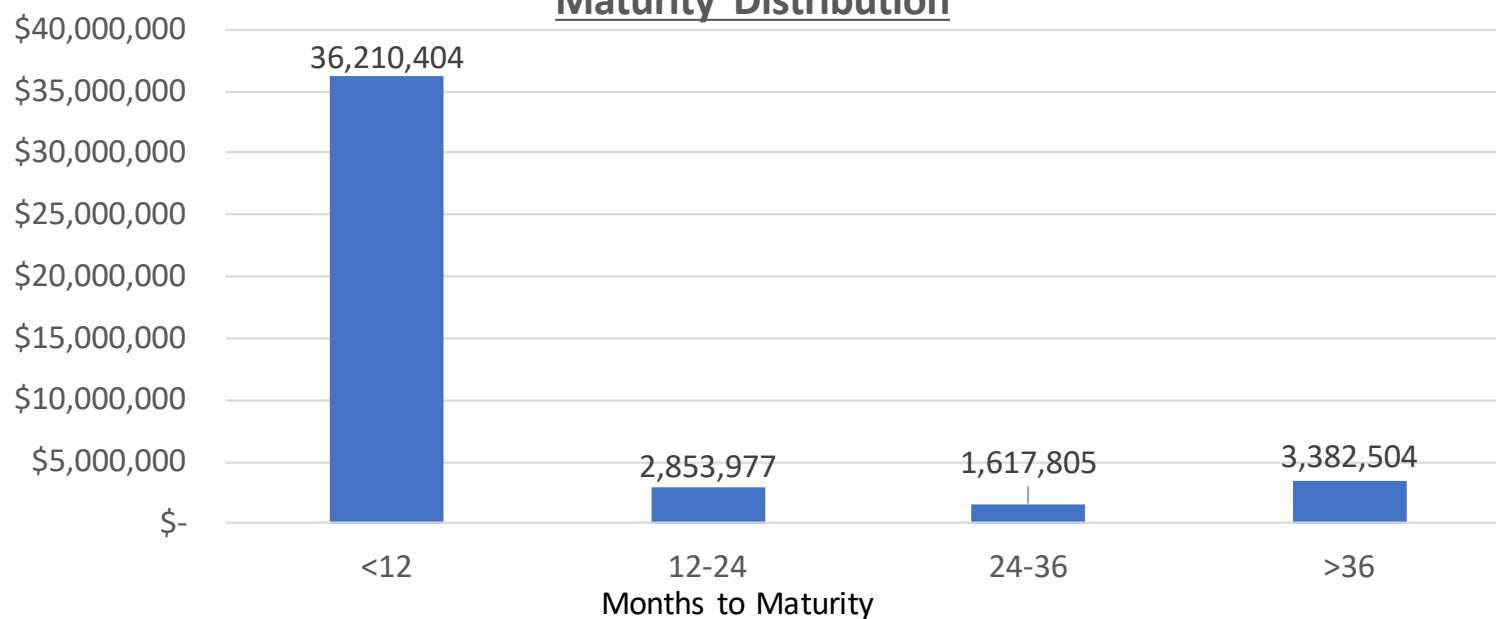
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 28,495,198.10	5.47%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 3,291,128.25	3.94%	1.2 yrs
Commercial Paper	\$ 4,036,254.13	5.55%	0.26 yrs
U.S. Government Agency Notes	\$ 5,237,989.10	3.62%	2.03 yrs
U.S. Treasury Notes	\$ 1,547,894.00	3.47%	2.68 yrs
Municipal Bonds	\$ 1,452,963.80	2.17%	4 yrs
Money Market Fund	\$ 3,262.40	5.17%	0.01 yrs
RedTree Investment Account Total	\$ 15,569,491.68	4.07%	1.61 yrs
Total Investments	\$ 44,064,689.78	4.96%	0.59 yrs

Benchmark Interest Rates	4/30/24	4/30/23
STAR Ohio	5.47%	5.07%
6-Month Treasury	5.44%	5.06%
2-Year Treasury	5.04%	4.04%

Asset Allocation



Maturity Distribution



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