



FINANCIAL REPORTS

FOR THE MONTH ENDED MARCH 31, 2024

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
March 31, 2024**

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**Riverside Local Schools
Bank Reconciliation
March 31, 2024**

Bank Balances

Huntington	1,827,317.61
Dragonfly	10,000.00
Petty Cash	200.00
Change Fund-Activity Fund	3,000.00
Change Fund-Nutrition Services	1,010.00
Star Ohio	17,260,031.06
Redtree/US Bank	15,542,815.45

Outstanding Items

Payroll Outstanding Checks	(28,696.77)
Operating Outstanding checks	(32,104.07)
Payroll ACH payments Outstanding	(61,561.45)

Total Bank Balance

34,522,011.83

Book Balances

Cash Summary Report	34,522,011.83
	-

Total Book Balance

34,522,011.83

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
March 31, 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	1,199,636.52	32,167,637.12	4,123,436.33	37,011,824.53	18,840,215.11	3,320,511.25	15,519,703.86
002	Bond Retirement	1,834,841.36	9,972.19	1,187,559.51	659,330.79	1,744,850.06	1,277,550.81	1,000.00	1,276,550.81
003	Permanent Improvement	736,271.17	5,268.41	47,872.39	-	-	784,143.56	-	784,143.56
004	Building Fund	57,983.74	76.09	1,183.82	15,151.81	39,737.79	19,429.77	18,430.56	999.21
006	Food Service Fund	1,401,287.72	234,785.92	1,558,392.79	204,309.66	1,538,052.46	1,421,628.05	281,704.29	1,139,923.76
007	Special Trust	-	-	-	-	-	-	-	-
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	26,336.32	98,029.08	5,905.68	73,668.84	187,683.05	35,019.88	152,663.17
020	Latchkey	196,578.53	29,574.58	350,729.62	27,950.86	242,916.60	304,391.55	37,116.13	267,275.42
022	Unclaimed Funds	8,193.60	(4,917.00)	4,715.00	3,205.00	5,101.40	7,807.20	-	7,807.20
030	Joint Financing District	1,987,336.65	12,720.36	2,080,525.48	226,671.20	2,050,376.17	2,017,485.96	-	2,017,485.96
033	Permanent Improvement Levy	8,685,004.70	42,405.49	2,049,871.99	456,265.24	1,633,612.57	9,101,264.12	3,282,067.74	5,819,196.38
035	Termination Benefit Fund	220,775.86	322.15	254,667.85	-	393,183.49	82,260.22	-	82,260.22
200	Student Managed Activity	80,207.90	8,567.61	101,635.54	13,604.38	98,902.56	82,940.88	54,382.99	28,557.89
300	District Managed Activity	135,136.50	23,882.09	350,676.13	40,253.77	339,511.04	146,301.59	114,809.06	31,492.53
State Funds:									
451	Network Subsidy	-	6,308.58	11,985.18	-	11,076.60	908.58	-	908.58
467	Student Wellness and Success	-	-	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	20,000.00	-	63,357.55	-	43,357.55	40,000.00	40,000.00	-
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	58,722.38	673,808.21	61,027.11	703,181.32	(3,587.42)	65,193.00	(68,780.42)
551	Title III - Limited English Proficiency	-	-	528.00	479.42	17,267.72	(16,739.72)	12,400.50	(29,140.22)
572	Title I - Targeted Assistance	27,178.34	34,222.92	353,191.47	35,142.90	380,841.42	(471.61)	10,000.00	(10,471.61)
584	Title IV-A - Student Support and Academic Enrichment	-	-	39,675.33	-	49,575.33	(9,900.00)	4,590.00	(14,490.00)
587	ECSE - Early Childhood Special Education	-	-	11,640.00	-	18,024.83	(6,384.83)	15,212.24	(21,597.07)
590	Title II-A Improving Teacher Quality	10,451.43	-	64,008.32	25,431.64	113,057.64	(38,597.89)	26,679.59	(65,277.48)
599	Miscellaneous Federal Grant Fund	400,000.00	-	-	-	117,253.23	282,746.77	513,550.07	(230,803.30)
Total All Funds		39,687,339.14	1,687,884.61	41,675,609.54	5,898,165.79	46,840,936.85	34,522,011.83	7,832,667.30	26,689,344.53

**Riverside Local Schools
Appropriation Summary
All Funds
March 31, 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	37,011,824.53	3,320,511.25	10,767,226.05
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,744,850.06	1,000.00	24,149.94
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	1,538,052.46	281,704.29	363,639.66
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	73,668.84	35,019.88	197,587.29
020	Latchkey	400,000.00	30,266.16	430,266.16	242,916.60	37,116.13	150,233.43
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	2,050,376.17	-	849,623.83
033	Permanent Improvement Levy	4,300,000.00	1,308,748.05	5,608,748.05	1,633,612.57	3,282,067.74	693,067.74
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	98,902.56	54,382.99	126,162.08
300	District Managed Activity	489,720.00	34,688.91	524,408.91	339,511.04	114,809.06	70,088.81
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)	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	703,181.32	65,193.00	373,664.05
551	Title III - Limited English Proficiency	26,061.39	-	26,061.39	17,267.72	12,400.50	(3,606.83)
572	Title I - Targeted Assistance	580,113.31	-	580,113.31	380,841.42	10,000.00	189,271.89
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	15,212.24	(14,189.92)
590	Title II-A Improving Teacher Quality	113,139.23	6,415.47	119,554.70	113,057.64	26,679.59	(20,182.53)
599	Miscellaneous Federal Grant Fund	612,755.00	-	612,755.00	117,253.23	513,550.07	(18,048.30)
Total All Funds		66,464,070.95	2,062,001.31	68,526,072.26	46,840,936.85	7,832,667.30	13,852,468.11

Riverside Local Schools
FY 2023 to FY 2024 Variance Report
March 31, 2024

	March 2023 Actual	March 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	6,179,173	78,230	(6,100,943)	30,489,918	19,895,321	(10,594,597)
1.020 Tangible Personal Property Tax	1,591,713	3,931	(1,587,782)	2,996,481	1,424,365	(1,572,116)
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	580,710	568,409	(12,302)	5,554,545	5,841,829	287,284
1.040 Restricted Grants-in-Aid	37,241	40,107	2,866	339,939	365,641	25,702
1.050 State Share of Local Property Taxes	-	10,639	10,639	1,898,552	1,925,244	26,692
1.060 All Other Operating Revenue	460,579	498,321	37,743	1,591,354	2,670,423	1,079,069
1.070 Total Revenue	8,849,416	1,199,637	(7,649,779)	42,870,789	32,122,824	(10,747,966)
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	38,000	-	(38,000)	98,000	43,300	(54,700)
2.060 All Other Financing Sources	14,928	-	(14,928)	30,261	1,514	(28,748)
2.070 Total Other Financing Sources	52,928	-	(52,928)	128,261	44,814	(83,448)
2.080 Total Revenues and Other Financing Sources	8,902,344	1,199,637	(7,702,708)	42,999,050	32,167,637	(10,831,413)
EXPENDITURES						
3.010 Personal Services	2,136,434	2,396,273	259,839	18,457,230	20,261,052	1,803,822
3.020 Employees' Retirement/Insurance Benefits	1,004,940	1,114,147	109,206	8,822,774	9,795,694	972,920
3.030 Purchased Services	903,590	472,871	(430,720)	5,384,793	5,076,460	(308,334)
3.040 Supplies and Materials	116,466	129,175	12,709	1,342,373	1,202,237	(140,136)
3.050 Capital Outlay	-	-	-	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	284,950	10,971	(273,979)	509,816	237,615	(272,201)
4.500 Total Expenditures	4,446,380	4,123,436	(322,944)	34,594,090	36,686,825	2,092,735
OTHER FINANCING USES						
5.010 Operating Transfers-Out	75,000	-	(75,000)	325,000	325,000	-
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	75,000	-	(75,000)	325,000	325,000	-
5.050 Total Expenditure and Other Financing Uses	4,521,380	4,123,436	(397,944)	34,919,090	37,011,825	2,092,735
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	4,380,964	(2,923,800)	(7,304,764)	8,079,961	(4,844,187)	(12,924,148)
7.010 Beginning Cash Balance	25,849,100	21,764,015	(4,085,086)	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	30,230,064	18,840,215	(11,389,849)	30,230,064	18,840,215	(11,389,849)
8.010 Outstanding Encumbrances	3,532,228	3,320,511	(211,716)	3,532,228	3,320,511	(211,716)
15.010 Unreserved Fund Balance	26,697,837	15,519,704	(11,178,133)	26,697,837	15,519,704	(11,178,133)

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
March 31, 2024**

SM-2 Line #	Receipt Code	Revenue Source	9/12= FY 24 Estimate	75.00% Mar. Actual	FYTD Actual	Percentage of FY 24 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	30,883,487	78,230	19,895,321	64.4%
1.020	1122	Public Utility Tangible Tax	3,019,626	3,931	1,424,365	47.2%
1.035	3110	State Foundation	7,000,000	568,409	5,569,030	79.6%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	279,000	-	272,799	97.8%
			<u>7,279,000</u>	<u>568,409</u>	<u>5,841,829</u>	<u>80.3%</u>
1.040	3211	Poverty Based Assistance	90,000	9,778	96,125	106.8%
1.040	3215	Career Technical Education	1,200	144	1,311	109.3%
1.040	3216	Gifted	120,000	10,808	97,914	81.6%
1.040	3217	English Learners	20,000	2,688	20,137	100.7%
1.040	3218	Student Wellness and Success	190,000	16,689	150,154	79.0%
1.040	3219	Other Restricted State Revenue	-	-	-	0.0%
			<u>421,200</u>	<u>40,107</u>	<u>365,641</u>	<u>86.8%</u>
1.050	3131	10% and 2.5% Rollback	3,100,000	8,346	1,605,425	51.8%
1.050	3132	Homestead Exemption	615,000	2,293	319,818	52.0%
			<u>3,715,000</u>	<u>10,639</u>	<u>1,925,244</u>	<u>51.8%</u>
1.060	1190	Manufactured Homes Tax	56,000	-	21,913	39.1%
1.060	1219	Tuition - Preschool	47,000	5,100	56,755	120.8%
1.060	1221	Tuition - SF 14	250,000	298,744	495,113	198.1%
1.060	1223	Tuition - Other Districts - Special Education	100,000	48,704	132,024	132.0%
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	2,689	23,653	52.6%
1.060	1410	Interest	750,000	73,778	809,817	108.0%
1.060	1740	Class Fees	216,500	11,934	188,873	87.2%
1.060	1790	Pay to Participate Fees	195,000	34,516	200,908	103.0%
1.060	1810	Rental of Property	1,500	311	749	50.0%
1.060	1820	Donations	10,000	-	18,784	187.8%
1.060	1833	Medicaid School Program	380,000	7,423	430,654	113.3%
1.060	1860	Fines / Damages	15,100	2,048	16,587	109.9%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	249,401	155.9%
1.060	1890	Other Revenue / Shared Services	42,000	13,075	25,193	60.0%
			<u>2,268,100</u>	<u>498,321</u>	<u>2,670,423</u>	<u>117.7%</u>
		Total Revenue	47,586,413	1,199,637	32,122,824	67.5%
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	1,199,637	32,167,637	67.0%

**Riverside Local Schools
Expenditure Report
General Fund
March 31, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	9/12= Expendable FY 24	75.00% Mar. Actual	FYTD (2024) Actual	% of Expendable FY 24
111	Regular Certificated Salaries	19,313,314	-	19,313,314	-	19,313,314	1,576,639	14,090,634	73.0%
112	Substitute Teachers	180,017	-	180,017	-	180,017	2,529	68,691	38.2%
113	Extra Duty/Supplemental Teachers	40,144	-	40,144	-	40,144	22,835	206,974	515.6%
119	Extra Duty/Supplemental Teachers	49,392	-	49,392	-	49,392	640	16,162	32.7%
139	Insurance Rebate - Certificated	3,686	-	3,686	-	3,686	63,774	67,651	1835.5%
141	Non-Certificated Support Employees	7,122,660	-	7,122,660	-	7,122,660	650,466	5,293,655	74.3%
142	Substitute Non-Certificated	280,106	-	280,106	-	280,106	17,617	212,715	75.9%
143	Extra Duty/Supplemental Non-Certificated	130,489	-	130,489	-	130,489	39,939	131,950	101.1%
144	Overtime - Non-Certificated	295,310	-	295,310	-	295,310	20,880	157,869	53.5%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	-	1,923	-	1,923	329	2,701	140.4%
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	625	11,250	42.6%
3.010	SALARIES & WAGES	27,443,435	-	27,443,435	-	27,443,435	2,396,273	20,261,052	73.8%
210	STRS	3,404,397	-	3,404,397	-	3,404,397	297,509	2,676,312	78.6%
220	SERS	1,037,071	-	1,037,071	-	1,037,071	85,331	929,570	89.6%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	8	256	22.2%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,350	75.0%
241	Medical Insurance - Certificated	4,912,944	-	4,912,944	-	4,912,944	452,060	3,827,964	77.9%
242	Life Insurance - Certificated	39,200	-	39,200	-	39,200	3,457	30,503	77.8%
249	Medicare - Certificated	293,744	-	293,744	-	293,744	25,616	220,677	75.1%
251	Medical Insurance - Non-Certificated	2,431,878	-	2,431,878	-	2,431,878	222,656	1,885,415	77.5%
252	Life Insurance - Non-Certificated	18,900	-	18,900	-	18,900	1,703	15,024	79.5%
259	Medicare - Non-Certificated	144,471	-	144,471	-	144,471	12,617	108,692	75.2%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	8,736	66,955	65.2%
262	Workers Compensation - Non-Certificated	44,425	-	44,425	3,781	48,206	4,303	32,978	68.4%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	FRINGES	12,424,957	-	12,424,957	11,458	12,436,416	1,114,147	9,795,694	78.8%

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**Riverside Local Schools
Expenditure Report
General Fund
March 31, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	9/12= Expendable FY 24	75.00% Mar. Actual	FYTD (2024) Actual	% of Expendable FY 24
410	Contracted Services	2,595,194	-	2,595,194	122,329	2,717,522	109,061	1,607,370	59.2%
411	Instructional Contracted Services	510,500	-	510,500	2,918	513,418	36,077	361,975	70.5%
412	Consultation/Support Services	20,000	-	20,000	-	20,000	-	14,145	70.7%
413	Health Services	810,000	-	810,000	38,000	848,000	75,127	382,567	45.1%
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	8,406	104,851	60.8%
419	Other Professional Services	5,000	-	5,000	-	5,000	126	2,506	50.1%
420	Contracted Services - Property	722,394	-	722,394	14,487	736,881	7,903	451,989	61.3%
422	Trash	42,000	-	42,000	-	42,000	-	3,014	7.2%
423	Repairs	357,000	-	357,000	39,834	396,834	15,041	249,254	62.8%
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	2,798	40,757	75.2%
430	Instructional Mileage / Prof. Def. Expense	13,400	-	13,400	3,140	16,540	343	3,870	23.4%
439	Travel and Meeting Expense	28,260	-	28,260	4,182	32,442	1,569	21,474	66.2%
441	Telephones	40,000	-	40,000	-	40,000	1,167	17,852	44.6%
443	Postage	14,832	-	14,832	3,376	18,208	-	11,991	65.9%
444	Postage Machine Rental	-	-	-	-	-	1,227	1,227	0.0%
446	Advertising - Legal	2,500	-	2,500	500	3,000	-	100	3.4%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	401	3,619	43.6%
449	Communications	-	-	-	-	-	-	-	0.0%
451	Electricity	525,500	-	525,500	-	525,500	46,583	377,038	71.8%
452	Water/Sewage	74,500	-	74,500	-	74,500	2,962	37,853	50.8%
453	Gas Heat	84,000	-	84,000	-	84,000	12,712	133,882	159.4%
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	10,391	57,705	30.4%
474	Excess Cost Tuition - Other Districts	100,200	-	100,200	-	100,200	27,707	40,903	40.8%
475	Special Education Tuition - Other Districts	649,842	-	649,842	116,889	766,731	53,099	484,311	63.2%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	-	310,000	-	310,000	49,965	232,223	74.9%
480	Contracted Student Transportation - Special Ed.	157,746	-	157,746	96,904	254,650	10,207	108,812	42.7%
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	472,871	5,076,460	61.3%

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**Riverside Local Schools
Expenditure Report
General Fund
March 31, 2024**

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	9/12= Expendable FY 24	75.00% Mar. Actual	FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	-	821,676	35,321	856,997	19,174	520,124	60.7%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	821	26,077	45.5%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	1,618	9,957	62.2%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	6,343	63.4%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	15,033	31,241	56.8%
	560 Food Supplies	16,700	-	16,700	602	17,302	-	5,869	33.9%
	570 Maintenance Supplies	80,500	-	80,500	10,127	90,627	7,774	72,669	80.2%
	572 Janitor Supplies	104,688	-	104,688	20,312	125,000	11,513	86,111	68.9%
	573 Furniture	-	-	-	-	-	-	-	0.0%
	581 Transportation Supplies	196,000	-	196,000	34,190	230,190	19,810	172,753	75.1%
	582 Fuel	430,000	-	430,000	1,265	431,265	44,397	233,861	54.2%
	583 Tires	40,000	-	40,000	-	40,000	9,035	37,233	93.1%
	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	129,175	1,202,237	62.3%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	-	25,200	3,312	28,512	-	41,676	146.2%
3.050	TOTAL CAPITAL OUTLAY	25,200	-	25,200	3,312	28,512	-	41,676	146.2%
	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	5,535	37,352	103.8%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	20,384	72.8%
	845 Property Tax Collection Fees	380,000	-	380,000	-	380,000	1,275	80,598	21.2%
	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	1,910	15,220	76.1%
	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	10,971	237,615	41.9%
	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	4,123,436	37,011,825	72.4%

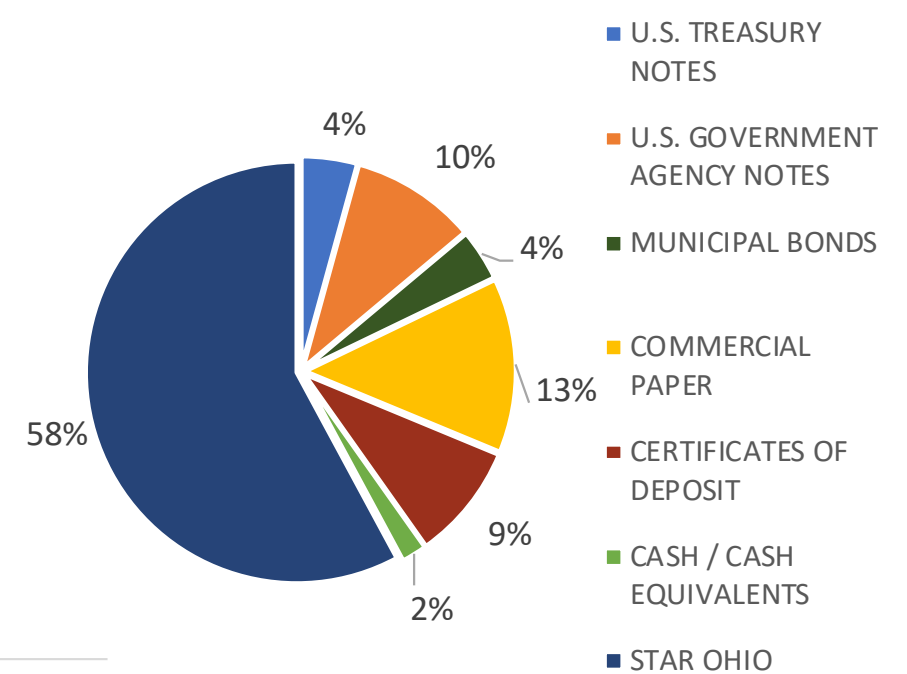


Investment Accounts

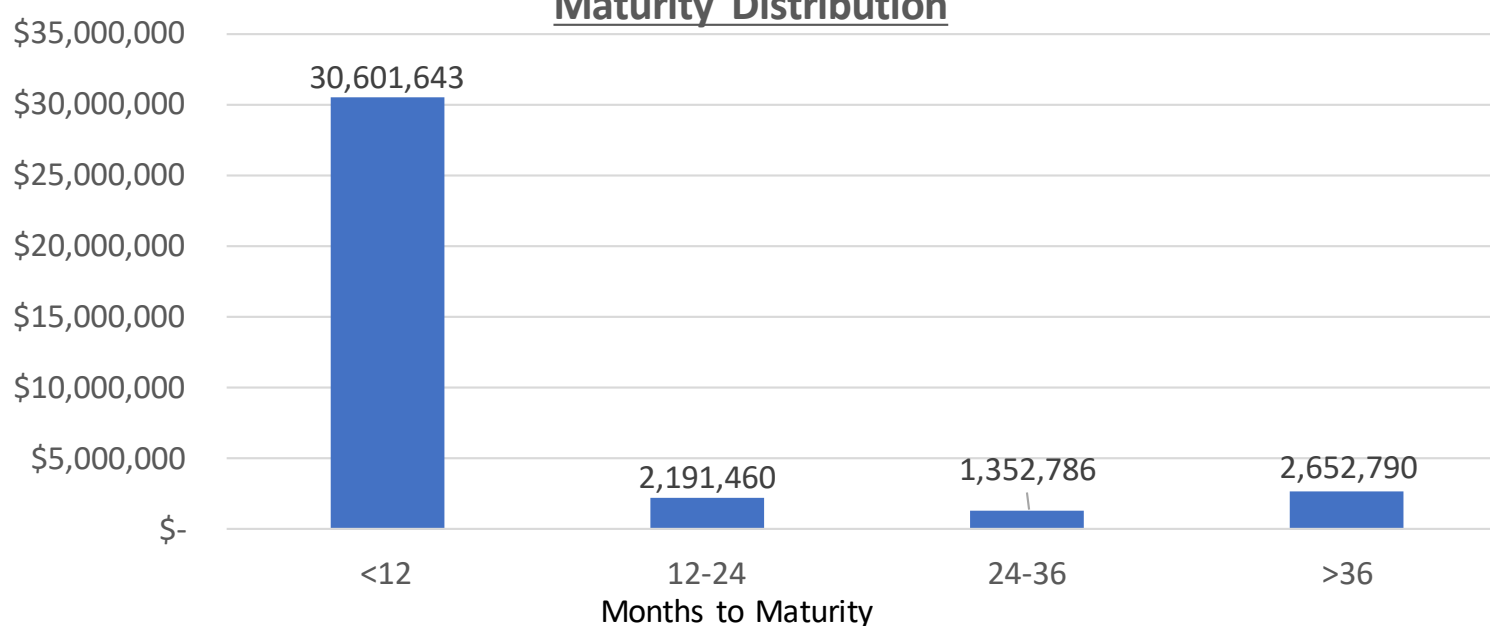
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 21,297,047.33	5.48%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 3,291,128.25	3.95%	1.35 yrs
Commercial Paper	\$ 4,931,437.01	5.62%	0.36 yrs
U.S. Government Agency Notes	\$ 3,542,821.60	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
RedTree Investment Account Total	\$ 15,501,631.50	3.9%	1.37 yrs
Total Investments	\$ 36,798,678.83	4.80%	0.6 yrs

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



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.