



FINANCIAL REPORTS

FOR THE MONTH ENDED JANUARY 31, 2024

**PREPARED BY:
TREASURER'S OFFICE**

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

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

Bank Balances

Huntington	1,877,569.64
Dragonfly	10,000.00
Petty Cash	200.00
Change Fund-Activity Fund	3,000.00
Change Fund-Nutrition Services	1,010.00
Star Ohio	17,764,007.31
Redtree/US Bank	15,408,462.64

Outstanding Items

Payroll Outstanding Checks	(27,723.16)
Operating Outstanding checks	(218,016.67)
Payroll ACH payments Outstanding	(5,981.86)
American Fidelity Underpayment	(39.66)

Total Bank Balance

34,812,488.24

Book Balances

Cash Summary Report	34,812,488.24
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Total Book Balance

34,812,488.24

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
January 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	870,259.41	24,084,733.00	4,159,909.79	28,647,644.90	19,121,490.62	4,413,706.10	14,707,784.52
002	Bond Retirement	1,834,841.36	5,493.22	868,776.34	-	1,085,269.27	1,618,348.43	659,511.86	958,836.57
003	Permanent Improvement	736,271.17	8,821.71	36,844.99	-	-	773,116.16	-	773,116.16
004	Building Fund	57,983.74	116.59	949.95	-	24,585.98	34,347.71	15,151.81	19,195.90
006	Food Service Fund	1,401,287.72	157,335.52	1,118,720.72	199,535.58	1,154,690.32	1,365,318.12	432,862.63	932,455.49
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	15,582.11	62,258.22	5,829.46	59,251.18	166,329.85	27,200.74	139,129.11
020	Latchkey	196,578.53	30,710.09	189,705.86	18,025.52	191,227.15	195,057.24	39,710.72	155,346.52
022	Unclaimed Funds	8,193.60	-	9,200.00	-	1,896.40	15,497.20	-	15,497.20
030	Joint Financing District	1,987,336.65	6,617.64	1,559,062.11	226,912.25	1,596,788.63	1,949,610.13	-	1,949,610.13
033	Permanent Improvement Levy	8,685,004.70	30,625.70	1,455,727.65	83,444.35	1,118,148.57	9,022,583.78	3,326,122.01	5,696,461.77
035	Termination Benefit Fund	220,775.86	276.85	253,971.03	62,225.07	393,183.49	81,563.40	-	81,563.40
200	Student Managed Activity	80,207.90	3,230.60	84,611.49	11,870.33	79,130.49	85,688.90	59,346.18	26,342.72
300	District Managed Activity	135,136.50	43,395.47	234,698.07	12,273.15	252,871.82	116,962.75	136,777.47	(19,814.72)
State Funds:									
451	Network Subsidy	-	-	5,676.60	10,800.00	11,076.60	(5,400.00)	-	(5,400.00)
467	Student Wellness and Success	-	-	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	20,000.00	-	23,357.55	-	43,357.55	-	-	-
Federal Funds:									
507	Elementary and Secondary School Emergency Relief (ESSER)	11,644.54	-	104,602.19	-	215,563.70	(99,316.97)	-	(99,316.97)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	25,785.69	131,650.20	508,591.06	71,295.03	534,451.44	(74.69)	114,608.39	(114,683.08)
551	Title III - Limited English Proficiency	-	-	528.00	2,572.84	14,215.46	(13,687.46)	15,212.46	(28,899.92)
572	Title I - Targeted Assistance	27,178.34	36,243.35	280,362.86	38,233.61	309,531.46	(1,990.26)	-	(1,990.26)
584	Title IV-A - Student Support and Academic Enrichment	-	-	39,675.33	-	39,675.33	-	728.28	(728.28)
587	ECSE - Early Childhood Special Education	-	-	11,640.00	3,482.62	15,122.62	(3,482.62)	17,407.54	(20,890.16)
590	Title II-A Improving Teacher Quality	10,451.43	7,316.63	43,471.81	7,419.18	64,333.37	(10,410.13)	25,746.76	(36,156.89)
599	Miscellaneous Federal Grant Fund	400,000.00	-	-	-	-	400,000.00	630,803.30	(230,803.30)
Total All Funds		39,687,339.14	1,347,675.09	30,977,164.83	4,913,828.78	35,852,015.73	34,812,488.24	9,914,896.25	24,897,591.99

**Riverside Local Schools
Appropriation Summary
All Funds
January 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	28,647,644.90	4,413,706.10	18,038,210.83
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,085,269.27	659,511.86	25,218.87
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	25,500.00	32,668.35	58,168.35	24,585.98	15,151.81	18,430.56
006	Food Service Fund	2,180,000.00	3,396.41	2,183,396.41	1,154,690.32	432,862.63	595,843.46
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	295,850.00	10,426.01	306,276.01	59,251.18	27,200.74	219,824.09
020	Latchkey	400,000.00	30,266.16	430,266.16	191,227.15	39,710.72	199,328.29
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	1,596,788.63	-	1,303,211.37
033	Permanent Improvement Levy	4,300,000.00	1,308,748.05	5,608,748.05	1,118,148.57	3,326,122.01	1,164,477.47
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	79,130.49	59,346.18	140,970.96
300	District Managed Activity	489,720.00	34,688.91	524,408.91	252,871.82	136,777.47	134,759.62
State Funds:							
451	Network Subsidy	11,076.60	-	11,076.60	11,076.60	-	-
467	Student Wellness and Success	-	-	-	-	-	-
499	Miscellaneous State Grant Fund	23,357.55	20,000.00	43,357.55	43,357.55	-	-
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	534,451.44	114,608.39	492,978.54
551	Title III - Limited English Proficiency	26,061.39	-	26,061.39	14,215.46	15,212.46	(3,366.53)
572	Title I - Targeted Assistance	580,113.31	-	580,113.31	309,531.46	-	270,581.85
584	Title IV-A - Student Support and Academic Enrichment	73,562.86	-	73,562.86	39,675.33	728.28	33,159.25
587	ECSE - Early Childhood Special Education	19,047.15	-	19,047.15	15,122.62	17,407.54	(13,483.01)
590	Title II-A Improving Teacher Quality	113,139.23	6,415.47	119,554.70	64,333.37	25,746.76	29,474.57
599	Miscellaneous Federal Grant Fund	612,755.00	-	612,755.00	-	630,803.30	(18,048.30)
Total All Funds		66,409,070.95	2,062,001.31	68,471,072.26	35,852,015.73	9,914,896.25	22,704,160.28

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

	January 2023 Actual	January 2024 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	14,010,745	14,017,091	6,346
1.020 Tangible Personal Property Tax	-	-	-	1,404,768	1,420,435	15,666
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	722,883	702,936	(19,947)	4,382,014	4,702,448	320,433
1.040 Restricted Grants-in-Aid	37,648	39,531	1,882	265,766	285,816	20,050
1.050 State Share of Local Property Taxes	-	-	-	1,898,552	1,914,605	16,053
1.060 All Other Operating Revenue	97,854	126,641	28,787	999,161	1,699,526	700,365
1.070 Total Revenue	858,384	869,107	10,723	22,961,007	24,039,919	1,078,913
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	-	-	-	43,300	43,300
2.060 All Other Financing Sources	20	1,152	1,132	15,333	1,514	(13,819)
2.070 Total Other Financing Sources	20	1,152	1,132	15,333	44,814	29,481
2.080 Total Revenues and Other Financing Sources	858,405	870,259	11,855	22,976,339	24,084,733	1,108,394
EXPENDITURES						
3.010 Personal Services	2,113,830	2,255,470	141,640	14,292,881	15,609,178	1,316,296
3.020 Employees' Retirement/Insurance Benefits	999,735	1,116,733	116,998	6,815,790	7,587,331	771,540
3.030 Purchased Services	670,560	678,492	7,932	3,833,880	3,947,176	113,296
3.040 Supplies and Materials	127,273	91,037	(36,237)	1,089,021	939,348	(149,673)
3.050 Capital Outlay	4,190	-	(4,190)	4,351	30,173	25,822
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	19,261	18,178	(1,082)	215,881	212,348	(3,533)
4.500 Total Expenditures	3,934,849	4,159,910	225,061	26,322,778	28,397,645	2,074,866
OTHER FINANCING USES						
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	3,934,849	4,159,910	225,061	26,572,778	28,647,645	2,074,866
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(3,076,444)	(3,289,650)	(213,206)	(3,596,439)	(4,562,912)	(966,473)
7.010 Beginning Cash Balance	21,630,109	22,411,141	781,032	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	18,553,665	19,121,491	567,826	18,553,665	19,121,491	567,826
8.010 Outstanding Encumbrances	4,512,727	4,413,706	(99,021)	4,512,727	4,413,706	(99,021)
15.010 Unreserved Fund Balance	14,040,938	14,707,785	666,847	14,040,938	14,707,785	666,847

NOTE: Report includes General Fund only.

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

SM-2 Receipt Line # Code	Revenue Source	7/12= FY 24 Estimate	58.33% Jan. Actual	FYTD Actual	Percentage of FY 24 Estimate
Revenues:					
1.010	1111 General Property Tax (Real Estate)	30,883,487	-	14,017,091	45.4%
1.020	1122 Public Utility Tangible Tax	3,019,626	-	1,420,435	47.0%
1.035	3110 State Foundation	7,000,000	571,897	4,429,649	63.3%
1.035	3190 Other Unrestricted Grants-In-Aid (Casino Revenue)	279,000	131,039	272,799	97.8%
		<u>7,279,000</u>	<u>702,936</u>	<u>4,702,448</u>	<u>64.6%</u>
1.040	3211 Poverty Based Assistance	90,000	9,728	76,901	85.5%
1.040	3215 Career Technical Education	1,200	146	1,024	85.4%
1.040	3216 Gifted	120,000	10,806	76,307	63.6%
1.040	3217 English Learners	20,000	2,195	14,758	73.8%
1.040	3218 Student Wellness and Success	190,000	16,656	116,825	61.5%
1.040	3219 Other Restricted State Revenue	-	-	-	0.0%
		<u>421,200</u>	<u>39,531</u>	<u>285,816</u>	<u>67.9%</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	8,000	38,600	82.1%
1.060	1221 Tuition - SF 14	250,000	-	126,900	50.8%
1.060	1223 Tuition - Other Districts - Special Education	100,000	2,002	80,704	80.7%
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	339	18,574	41.3%
1.060	1410 Interest	750,000	64,905	636,521	84.9%
1.060	1740 Class Fees	216,500	14,828	162,921	75.3%
1.060	1790 Pay to Participate Fees	195,000	7,435	158,767	81.4%
1.060	1810 Rental of Property	1,500	-	439	29.3%
1.060	1820 Donations	10,000	18,784	18,784	187.8%
1.060	1833 Medicaid School Program	380,000	7,371	413,301	108.8%
1.060	1860 Fines / Damages	15,100	2,327	11,742	77.8%
1.060	1880 Compensation from Property Tax Exempt.	160,000	-	-	0.0%
1.060	1890 Other Revenue / Shared Services	42,000	650	10,360	24.7%
		<u>2,268,100</u>	<u>126,641</u>	<u>1,699,526</u>	<u>74.9%</u>
	Total Revenue	47,586,413	869,107	24,039,919	50.5%
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	1,152	1,429	0.4%
	Total Other Financing Sources	423,300	1,152	44,814	10.6%
	Total Revenue and Other Financing Sources	48,009,713	870,259	24,084,733	50.2%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	7/12= 58.33%		FYTD (2024) Actual	% of Expendable FY 24
						Expendable FY 24	Jan. Actual		
111	Regular Certificated Salaries	19,313,314	-	19,313,314	-	19,313,314	1,578,519	10,940,322	56.7%
112	Substitute Teachers	180,017	-	180,017	-	180,017	1,360	63,846	35.5%
113	Extra Duty/Supplemental Teachers	40,144	-	40,144	-	40,144	13,387	160,783	400.5%
119	Extra Duty/Supplemental Teachers	49,392	-	49,392	-	49,392	843	14,740	29.8%
139	Insurance Rebate - Certificated	3,686	-	3,686	-	3,686	-	3,614	98.0%
141	Non-Certificated Support Employees	7,122,660	-	7,122,660	-	7,122,660	616,547	4,029,346	56.6%
142	Substitute Non-Certificated	280,106	-	280,106	-	280,106	18,854	176,955	63.2%
143	Extra Duty/Supplemental Non-Certificated	130,489	-	130,489	-	130,489	6,537	88,253	67.6%
144	Overtime - Non-Certificated	295,310	-	295,310	-	295,310	17,348	119,499	40.5%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	-	1,923	-	1,923	26	2,270	118.0%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	-	-	-	-	-	800	800	0.0%
171	Compensation of Board Members	26,393	-	26,393	-	26,393	1,250	8,750	33.2%
3.010	SALARIES & WAGES	27,443,435	-	27,443,435	-	27,443,435	2,255,470	15,609,178	56.9%
210	STRS	3,404,397	-	3,404,397	-	3,404,397	297,778	2,081,608	61.1%
220	SERS	1,037,071	-	1,037,071	-	1,037,071	87,497	757,475	73.0%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	31	225	19.5%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,050	58.3%
241	Medical Insurance - Certificated	4,912,944	-	4,912,944	-	4,912,944	447,996	2,934,312	59.7%
242	Life Insurance - Certificated	39,200	-	39,200	-	39,200	3,488	23,661	60.4%
249	Medicare - Certificated	293,744	-	293,744	-	293,744	24,189	170,848	58.2%
251	Medical Insurance - Non-Certificated	2,431,878	-	2,431,878	-	2,431,878	220,655	1,445,258	59.4%
252	Life Insurance - Non-Certificated	18,900	-	18,900	-	18,900	1,718	11,654	61.7%
259	Medicare - Non-Certificated	144,471	-	144,471	-	144,471	11,914	84,149	58.3%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	14,283	51,650	50.3%
262	Workers Compensation - Non-Certificated	44,425	-	44,425	3,781	48,206	7,035	25,440	52.8%
281	Unemployment - Certificated	-	-	-	-	-	-	-	0.0%
282	Unemployment - Non-Certificated	-	-	-	-	-	-	-	0.0%
3.020	<bfringes< b=""></bfringes<>	12,424,957	-	12,424,957	11,458	12,436,416	1,116,733	7,587,331	61.0%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	7/12= Expendable FY 24	58.33% Jan. Actual	FYTD (2024) Actual	% of Expendable FY 24
410	Contracted Services	2,595,194	-	2,595,194	122,329	2,717,522	259,956	1,293,438	47.6%
411	Instructional Contracted Services	510,500	-	510,500	2,918	513,418	39,241	260,163	50.7%
412	Consultation/Support Services	20,000	-	20,000	-	20,000	11,787	11,787	58.9%
413	Health Services	810,000	-	810,000	38,000	848,000	74,564	259,185	30.6%
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	17,337	84,552	49.1%
419	Other Professional Services	5,000	-	5,000	-	5,000	63	2,380	47.6%
420	Contracted Services - Property	722,394	-	722,394	14,487	736,881	92,110	389,814	52.9%
422	Trash	42,000	-	42,000	-	42,000	-	3,014	7.2%
423	Repairs	357,000	-	357,000	39,834	396,834	18,390	212,601	53.6%
424	Insurance	143,000	-	143,000	-	143,000	-	142,482	99.6%
425	Insurance	35,000	-	35,000	-	35,000	17,500	35,000	100.0%
429	Uniforms / Security	53,000	-	53,000	1,181	54,181	11,390	35,261	65.1%
430	Instructional Mileage / Prof. Def. Expense	13,400	-	13,400	3,140	16,540	881	3,185	19.3%
439	Travel and Meeting Expense	28,260	-	28,260	4,182	32,442	2,990	17,550	54.1%
441	Telephones	40,000	-	40,000	-	40,000	3,481	14,493	36.2%
443	Postage	14,832	-	14,832	3,376	18,208	58	7,275	40.0%
446	Advertising - Legal	2,500	-	2,500	500	3,000	100	100	3.4%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	401	2,817	33.9%
451	Electricity	525,500	-	525,500	-	525,500	46,263	291,220	55.4%
452	Water/Sewage	74,500	-	74,500	-	74,500	2,705	27,922	37.5%
453	Gas Heat	84,000	-	84,000	-	84,000	20,449	92,567	110.2%
459	Stormwater Assessment	32,000	-	32,000	-	32,000	-	11,560	36.1%
461	Printing - Communications Department	12,000	-	12,000	9,600	21,600	-	16,086	74.5%
471	Tuition Paid - Other Districts	190,000	-	190,000	-	190,000	4,952	42,362	22.3%
474	Excess Cost Tuition - Other Districts	100,200	-	100,200	-	100,200	-	-	0.0%
475	Special Education Tuition - Other Districts	649,842	-	649,842	116,889	766,731	34,433	355,350	46.4%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	-	310,000	-	310,000	11,902	145,771	47.0%
480	Contracted Student Transportation - Special Ed.	157,746	-	157,746	96,904	254,650	7,536	87,610	34.4%
481	Payment in Lieu of Transportation	95,000	-	95,000	-	95,000	-	90,789	95.6%
3.030	PURCHASED SERVICES	7,811,417	-	7,811,417	476,311	8,287,728	678,492	3,947,176	47.6%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	Expendable FY 24	7/12= Jan. Actual	58.33% FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	-	821,676	35,321	856,997	28,830	431,844	50.4%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	1,933	19,146	33.4%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	40	7,923	49.5%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	6,343	63.4%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	1,680	16,172	29.4%
	560 Food Supplies	16,700	-	16,700	602	17,302	180	5,527	31.9%
	570 Maintenance Supplies	80,500	-	80,500	10,127	90,627	4,754	59,539	65.7%
	572 Janitor Supplies	104,688	-	104,688	20,312	125,000	2,241	65,223	52.2%
	581 Transportation Supplies	196,000	-	196,000	34,190	230,190	21,054	124,799	54.2%
	582 Fuel	430,000	-	430,000	1,265	431,265	30,325	174,634	40.5%
	583 Tires	40,000	-	40,000	-	40,000	-	28,198	70.5%
	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	91,037	939,348	48.6%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	-	25,200	3,312	28,512	-	30,173	105.8%
3.050	TOTAL CAPITAL OUTLAY	25,200	-	25,200	3,312	28,512	-	30,173	105.8%
	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	8,545	14,509	70.6%
	843 State Audit / Conversion Fees	36,000	-	36,000	-	36,000	5,514	22,304	62.0%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	15,882	56.7%
	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	1,868	11,887	59.4%
	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	18,178	212,348	37.4%
	910 Transfer Out	325,000	-	325,000	-	325,000	-	250,000	76.9%
	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	-	250,000	76.9%
5.050	TOTAL EXPENDITURES	50,500,000	-	50,500,000	599,562	51,099,562	4,159,910	28,647,645	56.1%



Riverside Local School District Monthly Investment Report

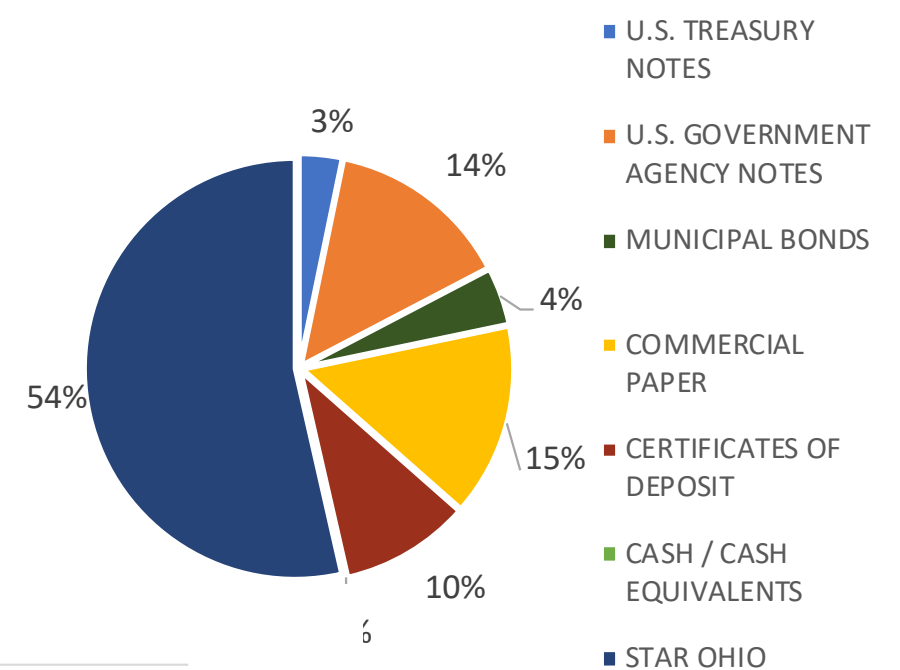


January 31, 2024

Investment Accounts

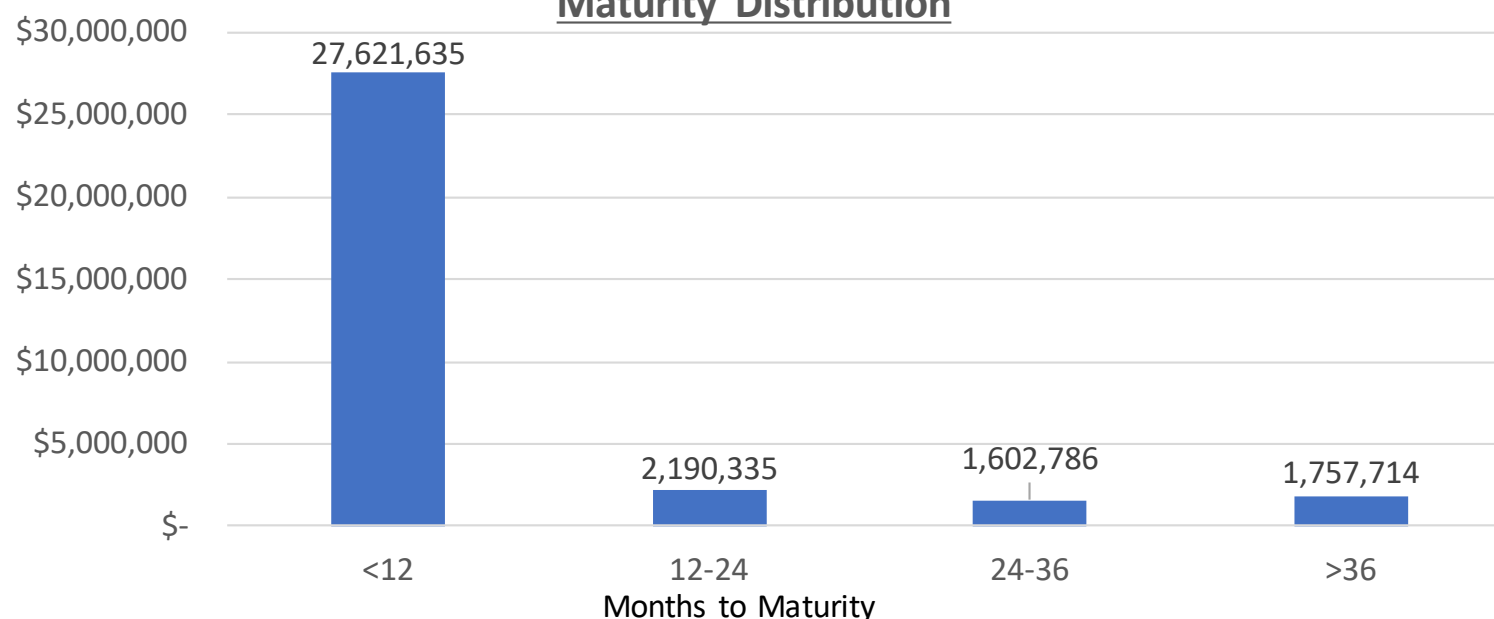
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 17,764,007.31	5.51%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 3,291,128.25	3.95%	1.43 yrs
Commercial Paper	\$ 4,906,622.38	5.74%	0.25 yrs
U.S. Government Agency Notes	\$ 4,676,389.40	2.38%	1.09 yrs
U.S. Treasury Notes	\$ 1,073,832.42	1.97%	1.02 yrs
Municipal Bonds	\$ 1,452,963.80	2.18%	4.26 yrs
Money Market Fund	\$ 7,526.39	5.21%	0.01 yrs
RedTree Investment Account Total	\$ 15,408,462.64	3.78%	1.16 yrs
Total Investments	\$ 33,172,469.95	4.69%	0.56 yrs

Asset Allocation



Benchmark Interest Rates	1/31/24	1/31/23
STAR Ohio	5.51%	4.62%
6-Month Treasury	5.18%	4.80%
2-Year Treasury	4.27%	4.21%

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.