



FINANCIAL REPORTS

FOR THE MONTH ENDED JANUARY 31, 2023

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
January 31, 2023**

<u>Table</u>	<u>Topic</u>	<u>Fund</u>
Table 1	Bank Reconciliation - Current Month	All Funds
Table 2	Fund Balance Report	All Funds
Table 3	Appropriation Summary	All Funds
Table 4	FY2022 to FY2023 Variance Report	General Fund
Table 5	Revenue Report	General Fund
Table 6	Expenditure Report	General Fund
Table 7	Investment Report	All Funds

**Riverside Local Schools
Bank Reconciliation
January 31, 2023**

Bank Balances

Huntington	2,175,167.21
Arbiterpay, LLC	10,000.00
Change Fund-Nutrition Services	1,010.00
Petty Cash	200.00
Change Fund-Activity Fund	

Star Ohio	14,969,798.98
Redtree/US Bank	15,099,459.24

Outstanding Items

Payroll Outstanding Checks	(34,079.79)
Operating Outstanding checks	(423,758.12)
Payroll ACH payments Outstanding	(4,528.70)

Total Bank Balance

-

31,793,268.82

Book Balances

Cash Summary Report	31,793,268.82
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Total Book Balance

-

31,793,268.82

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
January 31, 2023**

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	22,150,103.97	858,404.65	22,976,339.36	3,934,849.01	26,572,778.43	18,553,664.90	4,511,311.19	14,042,353.71
002	Bond Retirement	1,743,422.92	3,648.27	842,605.98	-	1,062,211.61	1,523,817.29	-	1,523,817.29
003	Permanent Improvement	653,324.59	7,661.14	61,386.34	-	-	714,710.93	-	714,710.93
004	Building Fund	95,168.99	139.30	916.74	9,509.76	37,901.22	58,184.51	36,855.06	21,329.45
006	Food Service Fund	938,428.10	176,982.77	1,329,628.53	158,806.88	1,052,530.44	1,215,526.19	503,676.18	711,850.01
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	186,478.87	37,992.69	80,956.98	11,534.60	66,915.07	200,520.78	42,875.02	157,645.76
020	Latchkey	124,559.12	30,173.90	190,530.00	22,337.73	181,055.59	134,033.53	12,871.13	121,162.40
022	Unclaimed Funds	8,328.30	-	-	-	-	8,328.30	-	8,328.30
030	Joint Financing District	1,433,802.40	3,255.27	1,522,045.11	230,751.32	1,596,180.35	1,359,667.16	-	1,359,667.16
033	Permanent Improvement Levy	7,367,912.39	18,507.13	1,337,234.71	93,054.03	975,049.21	7,730,097.89	369,463.53	7,360,634.36
035	Termination Benefit Fund	174,299.17	645.27	253,488.37	5,184.81	158,270.56	269,516.98	-	269,516.98
200	Student Managed Activity	69,938.18	11,096.49	120,620.24	14,168.16	89,679.44	100,878.98	58,686.24	42,192.74
300	District Managed Activity	112,821.87	15,195.46	201,620.53	16,539.37	218,346.11	96,096.29	94,265.11	1,831.18
State Funds:									
451	Network Subsidy	-	-	5,400.00	-	-	5,400.00	10,800.00	(5,400.00)
467	Student Wellness and Success	33,788.28	32.02	256.93	3,038.08	20,671.80	13,373.41	-	13,373.41
499	Miscellaneous State Grant Fund	23,195.82	-	15,000.00	-	38,195.82	-	-	-
Federal Funds:									
507	Elementary and Secondary School Emergency Relief (ESSER)	22,326.53	-	88,399.90	23,391.27	431,132.27	(320,405.84)	65,916.25	(386,322.09)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	35,337.07	501,694.96	620,929.58	95,496.78	705,692.74	(49,426.09)	102,280.85	(151,706.94)
551	Title III - Limited English Proficiency	-	8,255.36	8,255.36	265.98	8,521.34	(265.98)	11,539.52	(11,805.50)
572	Title I - Targeted Assistance	17,277.33	177,464.57	232,662.47	56,838.13	279,532.90	(29,593.10)	-	(29,593.10)
584	Title IV-A - Student Support and Academic Enrichment	578.00	5,050.00	5,050.00	-	5,628.00	-	-	-
587	ECSE - Early Childhood Special Education	-	2,888.97	2,888.97	1,282.82	4,171.79	(1,282.82)	-	(1,282.82)
590	Title II-A Improving Teacher Quality	1,332.44	22,536.27	29,438.16	14,034.18	43,201.77	(12,431.17)	7,798.34	(20,229.51)
599	Miscellaneous Federal Grant Fund	802.60	-	225,703.88	-	4,585.88	221,920.60	-	221,920.60
Total All Funds		35,194,163.02	1,881,624.49	30,151,358.14	4,691,082.91	33,552,252.34	31,793,268.82	5,828,338.42	25,964,930.40

**Riverside Local Schools
Appropriation Summary
All Funds
January 31, 2023**

Fund	Fund Description	Current FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	Current Encumbrances	FYTD Remaining Balance
001	General Fund	47,850,000.00	517,263.45	48,367,263.45	26,572,778.43	4,511,311.19	17,283,173.83
002	Bond Retirement	1,750,000.00	-	1,750,000.00	1,062,211.61	-	687,788.39
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	62,000.00	32,545.52	94,545.52	37,901.22	36,855.06	19,789.24
006	Food Service Fund	2,230,000.00	15,934.54	2,245,934.54	1,052,530.44	503,676.18	689,727.92
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	277,160.00	6,646.95	283,806.95	66,915.07	42,875.02	174,016.86
020	Latchkey	390,000.00	27,846.26	417,846.26	181,055.59	12,871.13	223,919.54
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	2,780,000.00	-	2,780,000.00	1,596,180.35	-	1,183,819.65
033	Permanent Improvement Levy	3,500,000.00	752,238.57	4,252,238.57	975,049.21	369,463.53	2,907,725.83
035	Termination Benefit Fund	250,000.00	-	250,000.00	158,270.56	-	91,729.44
200	Student Managed Activity	212,582.00	251.00	212,833.00	89,679.44	58,686.24	64,467.32
300	District Managed Activity	435,807.00	21,686.88	457,493.88	218,346.11	94,265.11	144,882.66
State Funds:							
451	Network Subsidy	10,800.00	-	10,800.00	-	10,800.00	-
467	Student Wellness and Success	33,900.00	-	33,900.00	20,671.80	-	13,228.20
499	Miscellaneous State Grant Fund	15,000.00	23,195.82	38,195.82	38,195.82	-	-
Federal Funds:							
507	Elementary and Secondary School Emergency Relief (ESSER)	868,892.38	15,669.39	884,561.77	431,132.27	65,916.25	387,513.25
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,273,421.08	8,488.77	1,281,909.85	705,692.74	102,280.85	473,936.26
551	Title III - Limited English Proficiency	22,909.23	-	22,909.23	8,521.34	11,539.52	2,848.37
572	Title I - Targeted Assistance	550,999.00	2,227.94	553,226.94	279,532.90	-	273,694.04
584	Title IV-A - Student Support and Academic Enrichment	37,431.51	-	37,431.51	5,628.00	-	31,803.51
587	ECSE - Early Childhood Special Education	33,682.77	-	33,682.77	4,171.79	-	29,510.98
590	Title II-A Improving Teacher Quality	117,851.57	1,215.50	119,067.07	43,201.77	7,798.34	68,066.96
599	Miscellaneous Federal Grant Fund	204,085.88	500.00	204,585.88	4,585.88	-	200,000.00
Total All Funds		62,909,458.50	1,425,710.59	64,335,169.09	33,552,252.34	5,828,338.42	24,954,578.33

**Riverside Local Schools
FY 2022 to FY 2023 Variance Report
January 31, 2023**

	January 2022 Actual	January 2023 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	-	-	-	13,763,091	14,010,745	247,654
1.020 Tangible Personal Property Tax	6,123	-	(6,123)	1,382,065	1,404,768	22,704
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	1,829,942	722,883	(1,107,060)	5,205,382	4,382,014	(823,368)
1.040 Restricted Grants-in-Aid	398,205	37,648	(360,557)	451,878	265,766	(186,112)
1.050 Property Tax Allocation	-	-	-	1,870,506	1,898,552	28,047
1.060 All Other Operating Revenue	38,013	97,854	59,841	607,777	999,161	391,384
1.070 Total Revenue	2,272,283	858,384	(1,413,898)	23,280,699	22,961,007	(319,692)
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	-	-	1,889,082	-	(1,889,082)
2.060 All Other Financing Sources	16,405	20	(16,385)	29,690	15,333	(14,357)
2.070 Total Other Financing Sources	16,405	20	(16,385)	1,918,772	15,333	(1,903,439)
2.080 Total Revenues and Other Financing Sources	2,288,688	858,405	(1,430,283)	25,199,470	22,976,339	(2,223,131)
EXPENDITURES						
3.010 Personal Services	1,934,130	2,113,830	179,700	12,893,359	14,292,881	1,399,522
3.020 Employees' Retirement/Insurance Benefits	964,994	999,735	34,741	6,391,315	6,815,790	424,475
3.030 Purchased Services	940,399	670,560	(269,839)	3,298,899	3,833,880	534,981
3.040 Supplies and Materials	101,673	127,273	25,601	900,282	1,089,021	188,739
3.050 Capital Outlay	-	4,190	4,190	9,948	4,351	(5,597)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	58,627	60,784	2,157
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	11,267	10,189	(1,079)
4.300 Other Objects	14,446	19,261	4,815	193,813	215,881	22,068
4.500 Total Expenditures	3,955,641	3,934,849	(20,792)	23,757,510	26,322,778	2,565,268
OTHER FINANCING USES						
5.010 Operating Transfers-Out	-	-	-	1,905,000	250,000	(1,655,000)
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	-	-	-	1,905,000	250,000	(1,655,000)
5.050 Total Expenditure and Other Financing Uses	3,955,641	3,934,849	(20,792)	25,662,510	26,572,778	910,268
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(1,666,953)	(3,076,444)	(1,409,491)	(463,040)	(3,596,439)	(3,133,399)
7.010 Beginning Cash Balance	19,593,917	21,630,109	2,036,192	18,390,004	22,150,104	3,760,100
7.020 Ending Cash Balance	17,926,964	18,553,665	626,701	17,926,964	18,553,665	626,701
8.010 Outstanding Encumbrances	4,072,075	4,511,311	439,236	4,072,075	4,511,311	439,236
15.010 Unreserved Fund Balance	13,854,889	14,042,354	187,465	13,854,889	14,042,354	187,465

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
January 31, 2023**

		7/12= 58.33%				
SM-2 Line #	Receipt Code	Revenue Source	FY 23 Estimate	Jan. Actual	FYTD Actual	Percentage of FY 23 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	30,554,469	-	14,010,745	45.9%
1.020	1122	Public Utility Tangible Tax	2,885,746	-	1,404,768	48.7%
1.035	3110	State Foundation	6,949,462	589,654	4,107,316	59.1%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	275,000	133,228	274,698	99.9%
			7,224,462	722,883	4,382,014	60.7%
1.040	3211	Poverty Based Assistance	93,882	7,642	54,765	58.3%
1.040	3215	Career Technical Education	1,365	94	756	55.4%
1.040	3216	Gifted	149,295	12,273	86,498	57.9%
1.040	3217	English Learners	21,596	1,815	12,761	59.1%
1.040	3218	Student Wellness and Success	190,538	15,825	110,986	58.3%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			456,676	37,648	265,766	58.2%
1.050	3131	10% and 2.5% Rollback	3,134,752	-	1,575,703	50.3%
1.050	3132	Homestead Exemption	642,719	-	322,850	50.2%
			3,777,471	-	1,898,552	50.3%
1.060	1190	Manufactured Homes Tax	55,000	-	24,729	45.0%
1.060	1219	Tuition - Preschool	55,000	3,860	20,470	37.2%
1.060	1221	Tuition - SF 14	95,000	-	88,690	93.4%
1.060	1223	Tuition - Other Districts - Special Education	245,000	463	55,166	22.5%
1.060	1224	Tuition - Other Districts - Vocational	-	-	33,297	0.0%
1.060	1227	Open Enrollment - Other Districts	-	-	-	0.0%
1.060	1344	Field Trips	30,000	228	21,982	73.3%
1.060	1410	Interest	300,000	44,421	313,159	104.4%
1.060	1740	Class Fees	229,000	19,071	151,035	66.0%
1.060	1790	Pay to Participate Fees	195,000	16,885	100,285	51.4%
1.060	1810	Rental of Property	5,000	311	311	6.2%
1.060	1820	Donations	8,000	-	-	0.0%
1.060	1833	Medicaid School Program	385,000	10,095	72,083	18.7%
1.060	1860	Fines / Damages	18,050	925	5,667	31.4%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	88,485	55.3%
1.060	1890	Other Revenue / Shared Services	42,000	1,595	23,802	56.7%
			1,822,050	97,854	999,161	54.8%
Total Revenue			46,720,874	858,384	22,961,007	49.2%
Other Financing Sources:						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	-	-	8,583	0.0%
2.050	5220	Return of Advances	98,000	-	-	0.0%
2.060	5300	Refund of Prior Year Expenditures	400,000	20	6,750	1.7%
Total Other Financing Sources			498,000	20	15,333	3.1%
Total Revenue and Other Financing Sources			47,218,874	858,405	22,976,339	48.7%

**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	Expendable FY 23	7/12= Jan. Actual	58.33% FYTD (2023) Actual	% of Expendable FY 23
111	Regular Certificated Salaries	18,263,401	(35,000)	18,228,401	-	18,228,401	1,531,224	10,303,421	56.5%
112	Substitute Teachers	189,500	-	189,500	-	189,500	1,776	68,321	36.1%
113	Extra Duty/Supplemental Teachers	402,100	-	402,100	-	402,100	41,012	196,209	48.8%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	-	1,342	1.7%
141	Non-Certificated Support Employees	5,577,000	-	5,577,000	-	5,577,000	490,130	3,336,820	59.8%
142	Substitute Non-Certificated	188,200	-	188,200	-	188,200	26,591	156,356	83.1%
143	Extra Duty/Supplemental Non-Certificated	192,700	-	192,700	-	192,700	11,783	81,605	42.4%
144	Overtime - Non-Certificated	159,500	-	159,500	-	159,500	10,689	119,445	74.9%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	12,200	-	12,200	-	12,200	-	16,093	131.9%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	57,100	-	57,100	-	57,100	-	6,520	11.4%
171	Compensation of Board Members	15,000	-	15,000	-	15,000	625	6,750	45.0%
3.010	SALARIES & WAGES	25,136,701	(35,000)	25,101,701	-	25,101,701	2,113,830	14,292,881	56.9%
210	STRS	3,553,500	-	3,553,500	-	3,553,500	272,746	1,907,685	53.7%
220	SERS	983,000	-	983,000	-	983,000	83,240	611,151	62.2%
223	Social Security - BOE and Summer Workers	1,600	-	1,600	-	1,600	99	619	38.7%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,050	58.3%
241	Medical Insurance - Certificated	4,555,000	-	4,555,000	-	4,555,000	396,782	2,634,116	57.8%
242	Life Insurance - Certificated	37,800	-	37,800	-	37,800	3,232	22,232	58.8%
249	Medicare - Certificated	268,000	-	268,000	-	268,000	23,453	160,559	59.9%
251	Medical Insurance - Non-Certificated	2,165,000	-	2,165,000	-	2,165,000	195,430	1,297,401	59.9%
252	Life Insurance - Non-Certificated	17,700	-	17,700	-	17,700	1,592	10,950	61.9%
259	Medicare - Non-Certificated	132,000	-	132,000	-	132,000	11,552	79,081	59.9%
261	Workers Compensation - Certificated	105,500	-	105,500	8,871	114,371	7,677	60,934	53.3%
262	Workers Compensation - Non-Certificated	50,000	-	50,000	4,369	54,369	3,781	30,013	55.2%
281	Unemployment - Certificated	5,000	-	5,000	-	5,000	-	-	0.0%
282	Unemployment - Non-Certificated	3,000	-	3,000	-	3,000	-	-	0.0%
3.020	FRINGES	11,878,900	-	11,878,900	13,240	11,892,140	999,735	6,815,790	57.3%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	7/12= 58.33%		FYTD (2023) Actual	% of Expendable FY 23
						Expendable FY 23	Jan. Actual		
410	Contracted Services	2,482,919	-	2,482,919	25,029	2,507,948	105,753	1,082,949	43.2%
411	Instructional Contracted Services	472,000	-	472,000	8,793	480,793	44,813	193,643	40.3%
412	Consultation/Support Services	-	-	-	-	-	2,303	11,514	0.0%
413	Health Services	459,500	-	459,500	12,267	471,767	131,856	306,229	64.9%
415	Consultant Services	300,000	-	300,000	1	300,001	-	-	0.0%
418	Legal Services	225,250	-	225,250	63,880	289,130	9,196	65,369	22.6%
419	Other Professional Services	4,000	-	4,000	-	4,000	78	2,184	54.6%
420	Contracted Services - Property	666,000	-	666,000	23,566	689,566	78,028	379,673	55.1%
422	Trash	38,000	-	38,000	1,115	39,115	3,625	21,850	55.9%
423	Repairs	307,000	-	307,000	49,634	356,634	34,207	308,994	86.6%
424	Insurance	154,610	-	154,610	-	154,610	-	150,497	97.3%
425	Insurance	35,000	-	35,000	-	35,000	17,500	35,000	100.0%
429	Uniforms / Security	39,000	-	39,000	1,553	40,553	1,417	10,012	24.7%
430	Instructional Mileage / Prof. Def. Expense	12,800	-	12,800	1,547	14,347	5,776	8,530	59.5%
439	Travel and Meeting Expense	21,900	-	21,900	3,671	25,571	789	10,409	40.7%
441	Telephones	45,500	-	45,500	-	45,500	1,655	14,454	31.8%
443	Postage	24,000	-	24,000	272	24,272	35	4,153	17.1%
446	Advertising - Legal	2,000	-	2,000	-	2,000	-	303	15.1%
451	Electricity	556,500	-	556,500	-	556,500	33,861	267,880	48.1%
452	Water/Sewage	72,750	-	72,750	-	72,750	2,103	38,817	53.4%
453	Gas Heat	245,500	-	245,500	-	245,500	18,927	78,083	31.8%
459	Stormwater Assessment	35,000	-	35,000	-	35,000	-	9,851	28.1%
461	Printing - Communications Department	25,000	-	25,000	6,090	31,090	-	16,065	51.7%
471	Tuition Paid - Other Districts	110,000	-	110,000	5,066	115,066	4,061	13,761	12.0%
474	Excess Cost Tuition - Other Districts	175,000	-	175,000	-	175,000	104	104	0.1%
475	Special Education Tuition - Other Districts	836,000	-	836,000	88,204	924,204	146,667	379,909	41.1%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	285,000	-	285,000	-	285,000	17,837	247,680	86.9%
480	Contracted Student Transportation - Special Ed.	169,800	-	169,800	12,951	182,751	9,968	111,567	61.1%
481	Payment in Lieu of Transportation	65,000	-	65,000	-	65,000	-	64,401	99.1%
3.030	PURCHASED SERVICES	7,865,029	-	7,865,029	303,637	8,168,666	670,560	3,833,880	46.9%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
January 31, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	7/12= Expendable FY 23	58.33% Jan. Actual	FYTD (2023) Actual	% of Expendable FY 23
	510 General Supplies	818,400	35,000	853,400	30,806	884,206	47,685	537,586	60.8%
	512 Office Supplies	43,000	-	43,000	1,042	44,042	982	33,625	76.4%
	514 Health & Hygiene Supplies	13,000	-	13,000	3,585	16,585	3,226	10,652	64.2%
	517 Computer Supplies	9,100	-	9,100	611	9,711	-	4,545	46.8%
	526 Textbooks - College Credit Plus	101,500	-	101,500	-	101,500	-	2,453	2.4%
	560 Food Supplies	16,000	-	16,000	2,200	18,200	207	6,044	33.2%
	570 Maintenance Supplies	89,000	-	89,000	11,366	100,366	9,965	64,091	63.9%
	572 Janitor Supplies	110,000	-	110,000	16,946	126,946	17,150	62,037	48.9%
	581 Transportation Supplies	152,000	-	152,000	55,697	207,697	10,054	108,854	52.4%
	582 Fuel	500,000	-	500,000	76,847	576,847	38,004	242,370	42.0%
	583 Tires	55,000	-	55,000	535	55,535	-	16,764	30.2%
	590 Other Supplies - Plaques	200	-	200	-	200	-	-	0.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,907,200	35,000	1,942,200	199,635	2,141,835	127,273	1,089,021	50.9%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	35,000	-	35,000	-	35,000	4,190	4,351	12.4%
3.050	TOTAL CAPITAL OUTLAY	35,000	-	35,000	-	35,000	4,190	4,351	12.4%
	812 Tax Anticipation Note - Principal	-	-	-	-	-	-	-	0.0%
	814 Energy Conservation Loans - HB264	60,784	-	60,784	-	60,784	-	60,784	100.0%
	819 Lease Purchase - Principal	-	-	-	-	-	-	-	0.0%
	822 Tax Anticipation Note - Interest	-	-	-	-	-	-	-	0.0%
	824 Energy Conservation Loans - Interest	19,259	-	19,259	-	19,259	-	10,189	52.9%
4.010-4.060	TOTAL DEBT SERVICE	80,043	-	80,043	-	80,043	-	70,973	88.7%
	841 Dues & Fees	18,700	-	18,700	751	19,451	8,386	13,695	70.4%
	843 State Audit / Conversion Fees	30,000	-	30,000	-	30,000	6,900	32,554	108.5%
	844 County Board of Education Contribution	27,600	-	27,600	-	27,600	2,305	16,082	58.3%
	845 Property Tax Collection Fees	405,000	-	405,000	-	405,000	-	82,597	20.4%
	846 Election Expenses	-	-	-	-	-	-	579	0.0%
	847 Ads Delinquent Lands	1,000	-	1,000	-	1,000	-	116	11.6%
	848 Bank Charges and Fees	60,000	-	60,000	-	60,000	1,670	11,237	18.7%
	849 Misc. Fees - Auditor's Office	500	-	500	-	500	-	388	77.7%
	850 Liability Insurance	79,327	-	79,327	-	79,327	-	58,632	73.9%
	853 Insurance/Bond: Treasurer	-	-	-	-	-	-	-	0.0%
4.300	OTHER EXPENSES	622,127	-	622,127	751	622,878	19,261	215,881	34.7%
	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	47,850,000	(0)	47,850,000	517,263	48,367,263	3,934,849	26,572,778	54.9%



Riverside Local School District Monthly Investment Report



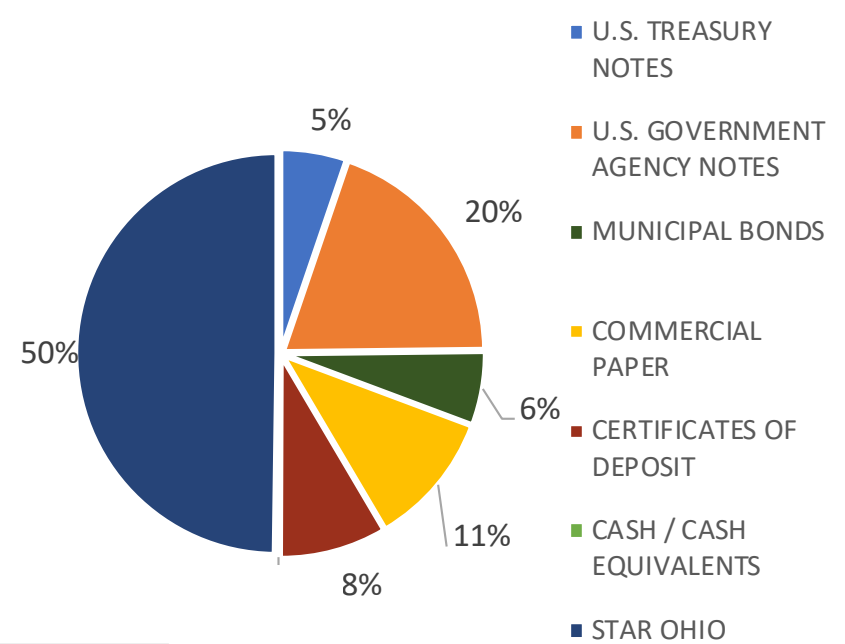
January 31, 2023

Investment Accounts

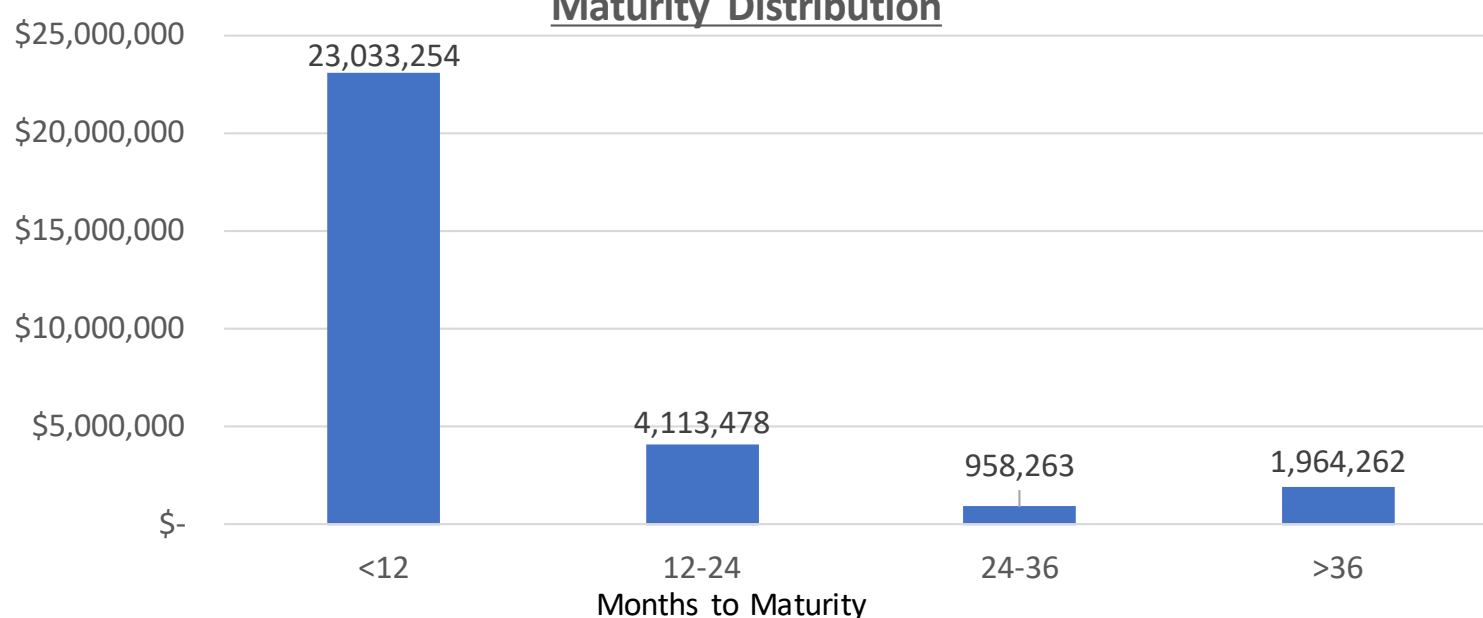
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 14,969,798.98	4.62%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 2,571,271.55	1.89%	1.49 yrs
Commercial Paper	\$ 3,252,839.57	3.9%	0.28 yrs
U.S. Government Agency Notes	\$ 5,889,732.18	1%	1.23 yrs
U.S. Treasury Notes	\$ 1,573,100.00	1.43%	1.49 yrs
Municipal Bonds	\$ 1,765,434.85	1.11%	3.22 yrs
Money Market Fund	\$ 47,081.09	4.2%	0.01 yrs
RedTree Investment Account Total	\$ 15,099,459.24	1.88%	1.3 yrs
Total Investments	\$ 30,069,258.22	3.23%	0.67 yrs

Benchmark Interest Rates	1/31/23	1/31/22
STAR Ohio	4.62%	0.12%
6-Month Treasury	4.80%	0.49%
2-Year Treasury	4.21%	1.18%

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.