



FINANCIAL REPORTS

FOR THE MONTH ENDED OCTOBER 31, 2023

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
October 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	FY2023 to FY2024 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
October 31, 2023**

Bank Balances

Huntington	2,033,053.88
Dragonfly	10,000.00
Petty Cash	200.00
Change Fund-Activity Fund	3,200.00
Change Fund-Nutrition Services	1,010.00
Star Ohio	29,012,429.59
Redtree/US Bank	15,338,943.03

Outstanding Items

Payroll Outstanding Checks	(4,503.05)
Operating Outstanding checks	(515,873.05)
Payroll ACH payments Outstanding	(22,435.77)
HSA	750.00

Total Bank Balance

45,856,774.63

Book Balances

Cash Summary Report	45,856,774.63
	-

Total Book Balance

45,856,774.63

Reconciled Difference

-

**Riverside Local Schools
Fund Balance Report
All Funds
October 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	23,684,402.52	3,004,783.20	21,667,027.64	4,052,390.25	15,946,157.76	29,405,272.40	5,170,236.80	24,235,035.60
002	Bond Retirement	1,834,841.36	20,820.50	851,691.94	-	1,085,269.27	1,601,264.03	659,261.86	942,002.17
003	Permanent Improvement	736,271.17	4,828.92	18,142.64	-	-	754,413.81	-	754,413.81
004	Building Fund	57,983.74	118.54	587.35	-	24,585.98	33,985.11	10,632.35	23,352.76
006	Food Service Fund	1,401,287.72	258,018.57	561,712.28	187,425.13	592,836.57	1,370,163.43	721,096.45	649,066.98
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	163,322.81	16,410.99	42,053.49	8,820.85	22,458.91	182,917.39	47,018.75	135,898.64
020	Latchkey	196,578.53	36,572.97	112,243.21	21,386.66	131,078.77	177,742.97	41,298.93	136,444.04
022	Unclaimed Funds	8,193.60	1,955.00	1,955.00	-	386.40	9,762.20	-	9,762.20
030	Joint Financing District	1,987,336.65	157,201.15	1,536,108.11	225,647.12	912,796.10	2,610,648.66	-	2,610,648.66
033	Permanent Improvement Levy	8,685,004.70	54,565.86	1,359,502.88	268,683.64	759,580.19	9,284,927.39	2,485,452.30	6,799,475.09
035	Termination Benefit Fund	220,775.86	496.98	252,662.80	-	330,958.42	142,480.24	35,196.26	107,283.98
200	Student Managed Activity	80,207.90	32,151.50	54,547.94	37,831.89	50,594.06	84,161.78	41,193.64	42,968.14
300	District Managed Activity	135,136.50	37,714.08	171,134.83	31,248.96	162,507.92	143,763.41	152,087.13	(8,323.72)
State Funds:									
451	Network Subsidy	-	-	276.60	-	276.60	-	10,800.00	(10,800.00)
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	-	46,057.27	17,593.36	202,373.83	(144,672.02)	-	(144,672.02)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	25,785.69	87,672.60	149,238.41	59,140.68	291,712.04	(116,687.94)	2,583.15	(119,271.09)
551	Title III - Limited English Proficiency	-	-	-	528.00	528.00	(528.00)	1,090.03	(1,618.03)
572	Title I - Targeted Assistance	27,178.34	58,616.61	86,818.01	38,156.44	188,436.39	(74,440.04)	4,959.10	(79,399.14)
584	Title IV-A - Student Support and Academic Enrichment	-	5,050.00	5,050.00	-	5,050.00	-	34,713.61	(34,713.61)
587	ECSE - Early Childhood Special Education	-	-	-	-	-	-	-	-
590	Title II-A Improving Teacher Quality	10,451.43	16,072.04	22,865.39	14,434.08	42,653.09	(9,336.27)	28,421.03	(37,757.30)
599	Miscellaneous Federal Grant Fund	400,000.00	-	-	-	-	400,000.00	400,000.00	-
Total All Funds		39,687,339.14	3,793,049.51	26,963,033.34	4,963,287.06	20,793,597.85	45,856,774.63	9,846,041.39	36,010,733.24

**Riverside Local Schools
Appropriation Summary
All Funds
October 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	50,500,000.00	599,561.83	51,099,561.83	15,946,157.76	5,170,236.80	29,983,167.27
002	Bond Retirement	1,770,000.00	-	1,770,000.00	1,085,269.27	659,261.86	25,468.87
003	Permanent Improvement	-	-	-	-	-	-
004	Building Fund	25,500.00	32,668.35	58,168.35	24,585.98	10,632.35	22,950.02
006	Food Service Fund	2,180,000.00	3,396.41	2,183,396.41	592,836.57	721,096.45	869,463.39
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	295,850.00	10,426.01	306,276.01	22,458.91	47,018.75	236,798.35
020	Latchkey	400,000.00	30,266.16	430,266.16	131,078.77	41,298.93	257,888.46
022	Unclaimed Funds	2,000.00	-	2,000.00	386.40	-	1,613.60
030	Joint Financing District	2,900,000.00	-	2,900,000.00	912,796.10	-	1,987,203.90
033	Permanent Improvement Levy	4,300,000.00	1,308,748.05	5,608,748.05	759,580.19	2,485,452.30	2,363,715.56
035	Termination Benefit Fund	460,000.00	-	460,000.00	330,958.42	35,196.26	93,845.32
200	Student Managed Activity	275,305.00	4,142.63	279,447.63	50,594.06	41,193.64	187,659.93
300	District Managed Activity	489,720.00	34,688.91	524,408.91	162,507.92	152,087.13	209,813.86
State Funds:							
451	Network Subsidy	11,076.60	-	11,076.60	276.60	10,800.00	-
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)	192,586.66	11,332.50	203,919.16	202,373.83	-	1,545.33
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,141,683.38	354.99	1,142,038.37	291,712.04	2,583.15	847,743.18
551	Title III - Limited English Proficiency	26,061.39	-	26,061.39	528.00	1,090.03	24,443.36
572	Title I - Targeted Assistance	580,113.31	-	580,113.31	188,436.39	4,959.10	386,717.82
584	Title IV-A - Student Support and Academic Enrichment	73,562.86	-	73,562.86	5,050.00	34,713.61	33,799.25
587	ECSE - Early Childhood Special Education	19,047.15	-	19,047.15	-	-	19,047.15
590	Title II-A Improving Teacher Quality	113,139.23	6,415.47	119,554.70	42,653.09	28,421.03	48,480.58
599	Miscellaneous Federal Grant Fund	400,000.00	-	400,000.00	-	400,000.00	-
Total All Funds		66,179,939.21	2,062,001.31	68,241,940.52	20,793,597.85	9,846,041.39	37,602,301.28

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

	October 2022 Actual	October 2023 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	588,827	886,000	297,173	2,502,125	2,829,952	327,827
1.040 Restricted Grants-in-Aid	38,226	47,975	9,750	152,399	149,147	(3,251)
1.050 Property Tax Allocation	1,882,500	1,898,486	15,986	1,882,500	1,914,605	32,105
1.060 All Other Operating Revenue	305,950	172,322	(133,627)	693,433	1,292,146	598,713
1.070 Total Revenue	2,815,502	3,004,783	189,281	20,645,969	21,623,376	977,407
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	4,683	-	(4,683)	11,413	352	(11,061)
2.070 Total Other Financing Sources	4,683	-	(4,683)	11,413	43,652	32,239
2.080 Total Revenues and Other Financing Sources	2,820,185	3,004,783	184,598	20,657,382	21,667,028	1,009,646
EXPENDITURES						
3.010 Personal Services	2,027,211	2,263,136	235,925	7,983,655	8,724,641	740,986
3.020 Employees' Retirement/Insurance Benefits	970,781	1,062,456	91,676	3,883,815	4,315,158	431,343
3.030 Purchased Services	320,449	557,639	237,190	1,479,498	1,953,696	474,198
3.040 Supplies and Materials	206,031	149,013	(57,019)	624,497	504,082	(120,415)
3.050 Capital Outlay	161	10,299	10,138	161	25,250	25,089
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	16,918	9,848	(7,071)	174,802	173,331	(1,471)
4.500 Total Expenditures	3,541,551	4,052,390	510,840	14,146,427	15,696,158	1,549,730
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	3,541,551	4,052,390	510,840	14,396,427	15,946,158	1,549,730
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(721,366)	(1,047,607)	(326,241)	6,260,954	5,720,870	(540,084)
7.010 Beginning Cash Balance	29,132,424	30,452,879	1,320,455	22,150,104	23,684,403	1,534,299
7.020 Ending Cash Balance	28,411,058	29,405,272	994,214	28,411,058	29,405,272	994,214
8.010 Outstanding Encumbrances	5,136,286	5,170,237	33,951	5,136,286	5,170,237	33,951
15.010 Unreserved Fund Balance	23,274,773	24,235,036	960,263	23,274,773	24,235,036	960,263

NOTE: Report includes General Fund only.

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

SM-2 Line #	Receipt Code	Revenue Source	4/12= FY 24 Estimate	33.33% Oct. 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	886,000	2,688,192	38.4%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	279,000	-	141,760	50.8%
			<u>7,279,000</u>	<u>886,000</u>	<u>2,829,952</u>	<u>38.9%</u>
1.040	3211	Poverty Based Assistance	90,000	8,619	30,928	34.4%
1.040	3215	Career Technical Education	1,200	293	587	48.9%
1.040	3216	Gifted	120,000	12,229	43,727	36.4%
1.040	3217	English Learners	20,000	2,526	7,480	37.4%
1.040	3218	Student Wellness and Success	190,000	24,309	66,425	35.0%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			<u>421,200</u>	<u>47,975</u>	<u>149,147</u>	<u>35.4%</u>
1.050	3131	10% and 2.5% Rollback	3,100,000	1,597,080	1,597,080	51.5%
1.050	3132	Homestead Exemption	615,000	301,406	317,525	51.6%
			<u>3,715,000</u>	<u>1,898,486</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	7,500	16,950	36.1%
1.060	1221	Tuition - SF 14	250,000	-	126,900	50.8%
1.060	1223	Tuition - Other Districts - Special Education	100,000	1,919	72,463	72.5%
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	2,031	15,074	33.5%
1.060	1410	Interest	750,000	102,567	399,203	53.2%
1.060	1740	Class Fees	216,500	40,130	129,835	60.0%
1.060	1790	Pay to Participate Fees	195,000	10,354	119,057	61.1%
1.060	1810	Rental of Property	1,500	-	439	29.3%
1.060	1820	Donations	10,000	-	-	0.0%
1.060	1833	Medicaid School Program	380,000	5,224	375,751	98.9%
1.060	1860	Fines / Damages	15,100	2,200	6,128	40.6%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	42,000	399	8,433	20.1%
			<u>2,268,100</u>	<u>172,322</u>	<u>1,292,146</u>	<u>57.0%</u>
		Total Revenue	47,586,413	3,004,783	21,623,376	45.4%
Other Financing Sources:						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	5,000	-	75	1.5%
2.050	5220	Return of Advances	43,300	-	43,300	100.0%
2.060	5300	Refund of Prior Year Expenditures	375,000	-	277	0.1%
		Total Other Financing Sources	423,300	-	43,652	10.3%
		Total Revenue and Other Financing Sources	48,009,713	3,004,783	21,667,028	45.1%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	4/12= Expendable FY 24	33.33% Oct. Actual	FYTD (2024) Actual	% of Expendable FY 24
111	Regular Certificated Salaries	19,313,314	-	19,313,314	-	19,313,314	1,584,504	6,171,097	32.0%
112	Substitute Teachers	180,017	-	180,017	-	180,017	1,586	59,387	33.0%
113	Extra Duty/Supplemental Teachers	40,144	-	40,144	-	40,144	25,398	53,051	132.2%
119	Extra Duty/Supplemental Teachers	49,392	-	49,392	-	49,392	-	12,688	25.7%
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	596,345	2,209,574	31.0%
142	Substitute Non-Certificated	280,106	-	280,106	-	280,106	20,657	124,974	44.6%
143	Extra Duty/Supplemental Non-Certificated	130,489	-	130,489	-	130,489	11,885	18,861	14.5%
144	Overtime - Non-Certificated	295,310	-	295,310	-	295,310	21,486	63,734	21.6%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	1,923	-	1,923	-	1,923	26	1,911	99.4%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	-	-	-	-	-	-	-	0.0%
171	Compensation of Board Members	26,393	-	26,393	-	26,393	1,250	5,750	21.8%
3.010	SALARIES & WAGES	27,443,435	-	27,443,435	-	27,443,435	2,263,136	8,724,641	31.8%
210	STRS	3,404,397	-	3,404,397	-	3,404,397	297,228	1,188,820	34.9%
220	SERS	1,037,071	-	1,037,071	-	1,037,071	87,215	496,264	47.9%
223	Social Security - BOE and Summer Workers	1,150	-	1,150	-	1,150	31	147	12.8%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	600	33.3%
241	Medical Insurance - Certificated	4,912,944	-	4,912,944	-	4,912,944	418,655	1,621,996	33.0%
242	Life Insurance - Certificated	39,200	-	39,200	-	39,200	3,391	13,252	33.8%
249	Medicare - Certificated	293,744	-	293,744	-	293,744	24,425	96,711	32.9%
251	Medical Insurance - Non-Certificated	2,431,878	-	2,431,878	-	2,431,878	206,203	798,894	32.9%
252	Life Insurance - Non-Certificated	18,900	-	18,900	-	18,900	1,670	6,527	34.5%
259	Medicare - Non-Certificated	144,471	-	144,471	-	144,471	12,030	47,634	33.0%
261	Workers Compensation - Certificated	94,976	-	94,976	7,677	102,654	7,677	29,690	28.9%
262	Workers Compensation - Non-Certificated	44,425	-	44,425	3,781	48,206	3,781	14,624	30.3%
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	1,062,456	4,315,158	34.7%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	4/12= 33.33%		FYTD (2024) Actual	% of Expendable FY 24
						Expendable FY 24	Oct. Actual		
410	Contracted Services	2,595,194	-	2,595,194	122,329	2,717,522	150,216	480,687	17.7%
411	Instructional Contracted Services	510,500	-	510,500	2,918	513,418	56,996	100,994	19.7%
412	Consultation/Support Services	20,000	-	20,000	-	20,000	-	-	0.0%
413	Health Services	810,000	-	810,000	38,000	848,000	32,335	72,788	8.6%
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	15,601	49,444	28.7%
419	Other Professional Services	5,000	-	5,000	-	5,000	126	2,128	42.6%
420	Contracted Services - Property	722,394	-	722,394	14,487	736,881	50,499	167,373	22.7%
422	Trash	42,000	-	42,000	-	42,000	-	3,014	7.2%
423	Repairs	357,000	-	357,000	39,834	396,834	58,797	167,651	42.3%
424	Insurance	143,000	-	143,000	-	143,000	500	142,482	99.6%
425	Insurance	35,000	-	35,000	-	35,000	17,500	17,500	50.0%
429	Uniforms / Security	53,000	-	53,000	1,181	54,181	5,558	17,742	32.8%
430	Instructional Mileage / Prof. Def. Expense	13,400	-	13,400	3,140	16,540	464	1,596	9.7%
439	Travel and Meeting Expense	28,260	-	28,260	4,182	32,442	2,409	5,073	15.6%
441	Telephones	40,000	-	40,000	-	40,000	1,854	8,337	20.8%
443	Postage	14,832	-	14,832	3,376	18,208	2,641	7,195	39.5%
446	Advertising - Legal	2,500	-	2,500	500	3,000	-	-	0.0%
447	Internet & Wifi Service	8,300	-	8,300	-	8,300	401	1,613	19.4%
451	Electricity	525,500	-	525,500	-	525,500	57,358	172,223	32.8%
452	Water/Sewage	74,500	-	74,500	-	74,500	2,259	12,975	17.4%
453	Gas Heat	84,000	-	84,000	-	84,000	16,150	60,983	72.6%
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	8,211	15,786	73.1%
471	Tuition Paid - Other Districts	190,000	-	190,000	-	190,000	20,805	23,758	12.5%
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	36,271	126,621	16.5%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	310,000	-	310,000	-	310,000	2,867	127,361	41.1%
480	Contracted Student Transportation - Special Ed.	157,746	-	157,746	96,904	254,650	17,313	55,182	21.7%
481	Payment in Lieu of Transportation	95,000	-	95,000	-	95,000	508	90,789	95.6%
3.030	PURCHASED SERVICES	7,811,417	-	7,811,417	476,311	8,287,728	557,639	1,953,696	23.6%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 24	Appropriation Adjustments	Revised Appropriation FY 24	Prior FY Carryover Encumbrances	4/12= Expendable FY 24	33.33% Oct. Actual	FYTD (2024) Actual	% of Expendable FY 24
	510 General Supplies	821,676	-	821,676	35,321	856,997	86,335	268,745	31.4%
	512 Office Supplies	52,000	-	52,000	5,366	57,366	5,576	12,991	22.7%
	514 Health & Hygiene Supplies	16,000	-	16,000	-	16,000	1,262	5,146	32.2%
	517 Computer Supplies	10,000	-	10,000	-	10,000	-	1,710	17.1%
	526 Textbooks - College Credit Plus	55,000	-	55,000	-	55,000	752	752	1.4%
	560 Food Supplies	16,700	-	16,700	602	17,302	716	2,557	14.8%
	570 Maintenance Supplies	80,500	-	80,500	10,127	90,627	10,066	34,690	38.3%
	572 Janitor Supplies	104,688	-	104,688	20,312	125,000	-	37,169	29.7%
	581 Transportation Supplies	196,000	-	196,000	34,190	230,190	16,533	59,326	25.8%
	582 Fuel	430,000	-	430,000	1,265	431,265	18,219	67,040	15.5%
	583 Tires	40,000	-	40,000	-	40,000	9,554	13,956	34.9%
	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	149,013	504,082	26.1%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	25,200	-	25,200	3,312	28,512	10,299	25,250	88.6%
3.050	TOTAL CAPITAL OUTLAY	25,200	-	25,200	3,312	28,512	10,299	25,250	88.6%
	812 Tax Anticipation Note - Principal	-	-	-	-	-	-	-	0.0%
	814 Energy Conservation Loans - HB264	63,021	-	63,021	-	63,021	-	-	0.0%
	819 Lease Purchase - Principal	-	-	-	-	-	-	-	0.0%
	822 Tax Anticipation Note - Interest	-	-	-	-	-	-	-	0.0%
	824 Energy Conservation Loans - Interest	16,981	-	16,981	-	16,981	-	-	0.0%
4.010-4.060	TOTAL DEBT SERVICE	80,002	-	80,002	-	80,002	-	-	0.0%
	841 Dues & Fees	20,425	-	20,425	120	20,545	414	5,534	26.9%
	843 State Audit / Conversion Fees	36,000	-	36,000	-	36,000	2,125	3,188	8.9%
	844 County Board of Education Contribution	28,000	-	28,000	-	28,000	2,251	9,128	32.6%
	845 Property Tax Collection Fees	380,000	-	380,000	-	380,000	3,857	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	1,200	7,715	38.6%
	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	9,848	173,331	30.6%
	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	4,052,390	15,946,158	31.2%



Riverside Local School District Monthly Investment Report



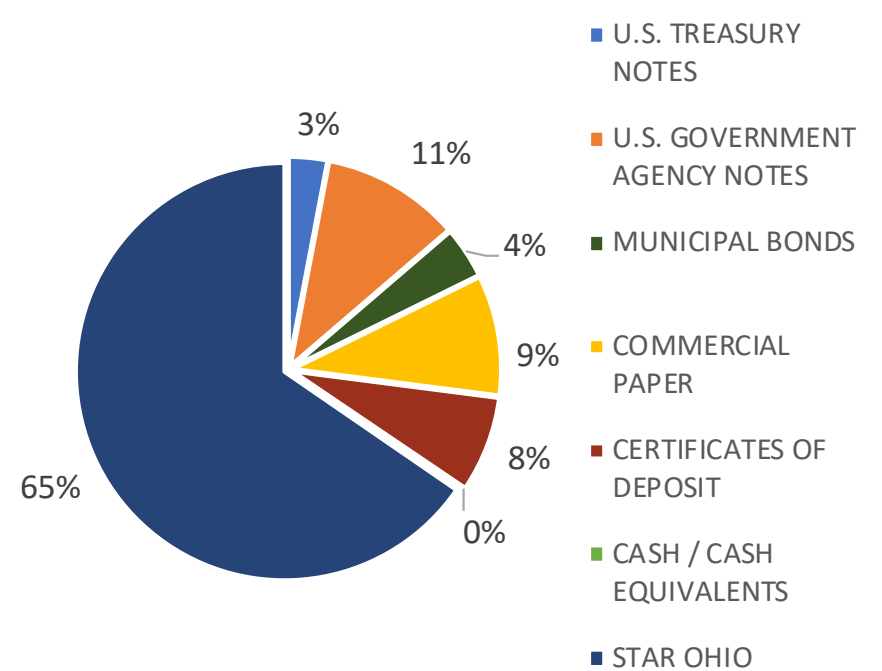
October 31, 2023

Investment Accounts

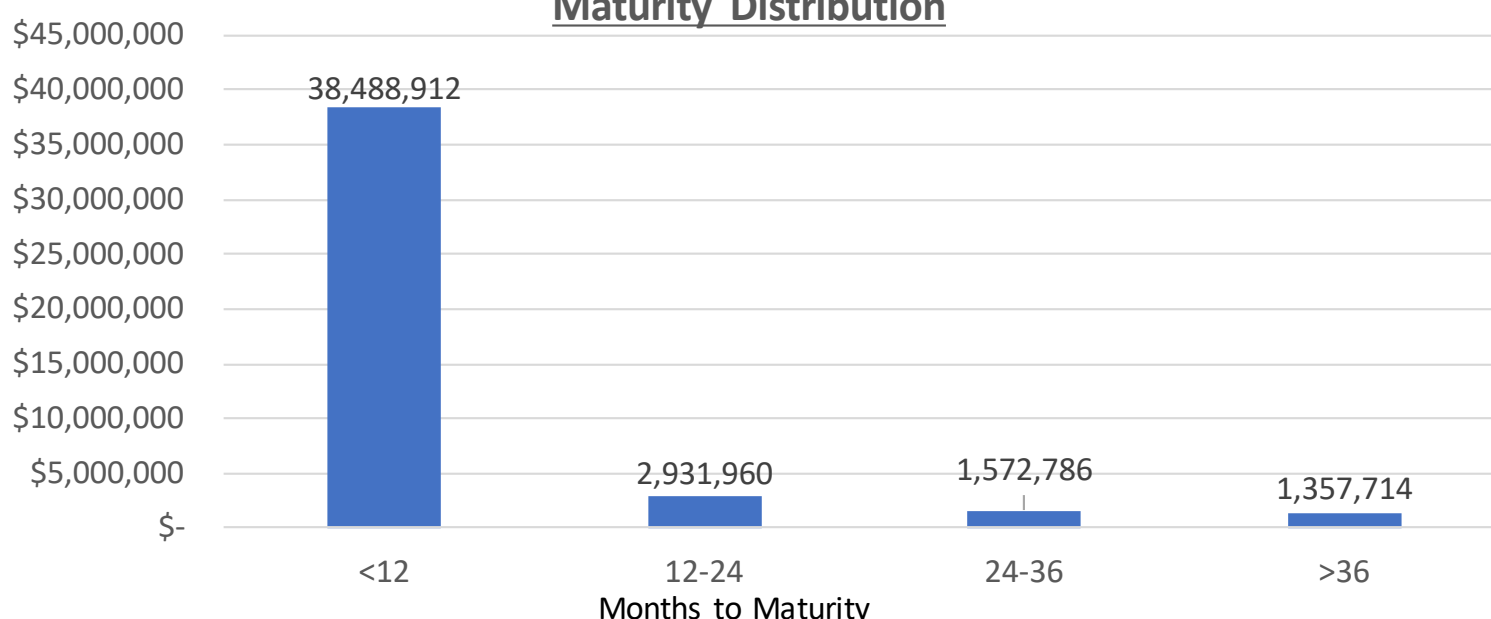
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 29,012,429.59	5.57%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 3,291,128.25	3.95%	1.65 yrs
Commercial Paper	\$ 4,135,978.57	5.76%	0.31 yrs
U.S. Government Agency Notes	\$ 4,755,779.25	1.03%	0.68 yrs
U.S. Treasury Notes	\$ 1,323,471.09	1.65%	1.02 yrs
Municipal Bonds	\$ 1,778,398.65	1.8%	3.58 yrs
Money Market Fund	\$ 54,187.22	5.23%	0.01 yrs
RedTree Investment Account Total	\$ 15,338,943.03	3.14%	1.12 yrs
Total Investments	\$ 44,351,372.62	4.71%	0.4 yrs

Benchmark Interest Rates	10/31/23	10/31/22
STAR Ohio	5.57%	3.13%
6-Month Treasury	5.54%	4.57%
2-Year Treasury	5.07%	4.51%

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.