



FINANCIAL REPORTS

FOR THE MONTH ENDED FEBRUARY 28, 2023

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
February 28, 2023**

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**Riverside Local Schools
Bank Reconciliation
February 28, 2023**

Bank Balances

Huntington	1,853,178.23
Arbiterpay, LLC	10,000.00
Change Fund-Nutrition Services	1,010.00
Petty Cash	200.00
Change Fund-Activity Fund	750.00

Star Ohio	24,150,444.95
Redtree/US Bank	15,120,338.83

Outstanding Items

Payroll Outstanding Checks	(28,354.27)
Operating Outstanding checks	(128,665.44)
Payroll ACH payments Outstanding	(4,387.50)

Total Bank Balance

-

40,974,514.80

Book Balances

Cash Summary Report	40,974,514.80
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Total Book Balance

-

40,974,514.80

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
February 28, 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	11,120,366.82	34,096,706.18	3,824,931.28	30,397,709.71	25,849,100.44	3,995,606.99	21,853,493.45
002	Bond Retirement	1,743,422.92	504,709.33	1,347,315.31	-	1,062,211.61	2,028,526.62	-	2,028,526.62
003	Permanent Improvement	653,324.59	3,617.64	65,003.98	-	-	718,328.57	-	718,328.57
004	Building Fund	95,168.99	135.39	1,052.13	-	37,901.22	58,319.90	47,487.41	10,832.49
006	Food Service Fund	938,428.10	223,748.90	1,553,377.43	190,633.42	1,243,163.86	1,248,641.67	417,085.82	831,555.85
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	186,478.87	12,528.03	93,485.01	10,040.99	76,956.06	203,007.82	37,583.85	165,423.97
020	Latchkey	124,559.12	43,319.60	233,849.60	21,744.18	202,799.77	155,608.95	12,181.59	143,427.36
022	Unclaimed Funds	8,328.30	-	-	-	-	8,328.30	-	8,328.30
030	Joint Financing District	1,433,802.40	431,936.37	1,953,981.48	229,341.05	1,825,521.40	1,562,262.48	-	1,562,262.48
033	Permanent Improvement Levy	7,367,912.39	919,773.47	2,257,008.18	132,527.34	1,107,576.55	8,517,344.02	299,413.57	8,217,930.45
035	Termination Benefit Fund	174,299.17	606.73	254,095.10	8,775.64	167,046.20	261,348.07	-	261,348.07
200	Student Managed Activity	69,938.18	6,871.09	127,491.33	12,153.43	101,832.87	95,596.64	54,770.51	40,826.13
300	District Managed Activity	112,821.87	44,294.12	245,914.65	25,695.56	244,041.67	114,694.85	123,826.89	(9,132.04)
State Funds:									
451	Network Subsidy	-	-	5,400.00	10,800.00	10,800.00	(5,400.00)	-	(5,400.00)
467	Student Wellness and Success	33,788.28	24.05	280.98	3,038.08	23,709.88	10,359.38	-	10,359.38
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	321,040.99	409,440.89	26,538.78	457,671.05	(25,903.63)	65,916.25	(91,819.88)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	35,337.07	-	620,929.58	89,815.80	795,508.54	(139,241.89)	103,691.11	(242,933.00)
551	Title III - Limited English Proficiency	-	-	8,255.36	520.63	9,041.97	(786.61)	11,539.52	(12,326.13)
572	Title I - Targeted Assistance	17,277.33	-	232,662.47	53,286.87	332,819.77	(82,879.97)	2,436.58	(85,316.55)
584	Title IV-A - Student Support and Academic Enrichment	578.00	-	5,050.00	-	5,628.00	-	-	-
587	ECSE - Early Childhood Special Education	-	-	2,888.97	-	4,171.79	(1,282.82)	-	(1,282.82)
590	Title II-A Improving Teacher Quality	1,332.44	-	29,438.16	11,883.50	55,085.27	(24,314.67)	4,127.21	(28,441.88)
599	Miscellaneous Federal Grant Fund	802.60	260,000.00	485,703.88	60,000.00	64,585.88	421,920.60	-	421,920.60
Total All Funds		35,194,163.02	13,892,972.53	44,044,330.67	4,711,726.55	38,263,978.89	40,974,514.80	5,175,667.30	35,798,847.50

**Riverside Local Schools
Appropriation Summary
All Funds
February 28, 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	30,397,709.71	3,995,606.99	13,973,946.75
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	47,487.41	9,156.89
006	Food Service Fund	2,230,000.00	15,934.54	2,245,934.54	1,243,163.86	417,085.82	585,684.86
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	277,160.00	6,646.95	283,806.95	76,956.06	37,583.85	169,267.04
020	Latchkey	390,000.00	27,846.26	417,846.26	202,799.77	12,181.59	202,864.90
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	2,780,000.00	-	2,780,000.00	1,825,521.40	-	954,478.60
033	Permanent Improvement Levy	3,500,000.00	752,238.57	4,252,238.57	1,107,576.55	299,413.57	2,845,248.45
035	Termination Benefit Fund	250,000.00	-	250,000.00	167,046.20	-	82,953.80
200	Student Managed Activity	212,582.00	251.00	212,833.00	101,832.87	54,770.51	56,229.62
300	District Managed Activity	435,807.00	21,686.88	457,493.88	244,041.67	123,826.89	89,625.32
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	23,709.88	-	10,190.12
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	457,671.05	65,916.25	360,974.47
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,273,421.08	8,488.77	1,281,909.85	795,508.54	103,691.11	382,710.20
551	Title III - Limited English Proficiency	22,909.23	-	22,909.23	9,041.97	11,539.52	2,327.74
572	Title I - Targeted Assistance	550,999.00	2,227.94	553,226.94	332,819.77	2,436.58	217,970.59
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	55,085.27	4,127.21	59,854.59
599	Miscellaneous Federal Grant Fund	204,085.88	500.00	204,585.88	64,585.88	-	140,000.00
Total All Funds		62,909,458.50	1,425,710.59	64,335,169.09	38,263,978.89	5,175,667.30	20,895,522.90

Riverside Local Schools
FY 2022 to FY 2023 Variance Report
February 28, 2023

	February 2022 Actual	February 2023 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
REVENUES						
1.010 General Property (Real Estate)	10,000,000	10,300,000	300,000	23,763,091	24,310,745	547,654
1.020 Tangible Personal Property Tax	-	-	-	1,382,065	1,404,768	22,704
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	430,313	591,820	161,508	5,635,695	4,973,835	(661,860)
1.040 Restricted Grants-in-Aid	15,092	36,932	21,840	466,970	302,698	(164,272)
1.050 Property Tax Allocation	-	-	-	1,870,506	1,898,552	28,047
1.060 All Other Operating Revenue	105,496	131,614	26,119	713,273	1,130,775	417,502
1.070 Total Revenue	10,550,901	11,060,367	509,466	33,831,599	34,021,373	189,774
OTHER FINANCING SOURCES						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	-	60,000	60,000	1,889,082	60,000	(1,829,082)
2.060 All Other Financing Sources	-	-	-	29,690	15,333	(14,357)
2.070 Total Other Financing Sources	-	60,000	60,000	1,918,772	75,333	(1,843,439)
2.080 Total Revenues and Other Financing Sources	10,550,901	11,120,367	569,466	35,750,371	34,096,706	(1,653,665)
EXPENDITURES						
3.010 Personal Services	1,908,720	2,027,914	119,195	14,802,079	16,320,796	1,518,717
3.020 Employees' Retirement/Insurance Benefits	996,419	1,002,044	5,625	7,387,734	7,817,834	430,100
3.030 Purchased Services	548,828	647,323	98,495	3,847,727	4,481,203	633,476
3.040 Supplies and Materials	120,276	136,886	16,610	1,020,558	1,225,907	205,349
3.050 Capital Outlay	9,262	1,780	(7,482)	19,210	6,131	(13,079)
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	5,432	8,984	3,552	199,245	224,865	25,620
4.500 Total Expenditures	3,588,936	3,824,931	235,995	27,346,446	30,147,710	2,801,263
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	3,588,936	3,824,931	235,995	29,251,446	30,397,710	1,146,263
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	6,961,965	7,295,436	333,471	6,498,925	3,698,996	(2,799,928)
7.010 Beginning Cash Balance	17,926,964	18,553,665	626,701	18,390,004	22,150,104	3,760,100
7.020 Ending Cash Balance	24,888,929	25,849,100	960,172	24,888,929	25,849,100	960,172
8.010 Outstanding Encumbrances	3,573,440	3,995,607	422,167	3,573,440	3,995,607	422,167
15.010 Unreserved Fund Balance	21,315,489	21,853,493	538,005	21,315,489	21,853,493	538,005

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
February 28, 2023**

		8/12= 66.67%				
SM-2 Line #	Receipt Code	Revenue Source	FY 23 Estimate	Feb. Actual	FYTD Actual	Percentage of FY 23 Estimate
Revenues:						
1.010	1111	General Property Tax (Real Estate)	30,554,469	10,300,000	24,310,745	79.6%
1.020	1122	Public Utility Tangible Tax	2,885,746	-	1,404,768	48.7%
1.035	3110	State Foundation	6,949,462	591,820	4,699,136	67.6%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	275,000	-	274,698	99.9%
			7,224,462	591,820	4,973,835	68.9%
1.040	3211	Poverty Based Assistance	93,882	6,923	61,688	65.7%
1.040	3215	Career Technical Education	1,365	93	849	62.2%
1.040	3216	Gifted	149,295	12,271	98,769	66.2%
1.040	3217	English Learners	21,596	1,817	14,578	67.5%
1.040	3218	Student Wellness and Success	190,538	15,828	126,814	66.6%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			456,676	36,932	302,698	66.3%
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	10,325	30,795	56.0%
1.060	1221	Tuition - SF 14	95,000	6,948	95,638	100.7%
1.060	1223	Tuition - Other Districts - Special Education	245,000	796	55,962	22.8%
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	3,250	25,232	84.1%
1.060	1410	Interest	300,000	60,010	373,170	124.4%
1.060	1740	Class Fees	229,000	18,385	169,421	74.0%
1.060	1790	Pay to Participate Fees	195,000	10,133	110,418	56.6%
1.060	1810	Rental of Property	5,000	-	311	6.2%
1.060	1820	Donations	8,000	16,575	16,575	207.2%
1.060	1833	Medicaid School Program	385,000	-	72,083	18.7%
1.060	1860	Fines / Damages	18,050	1,940	7,607	42.2%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	88,485	55.3%
1.060	1890	Other Revenue / Shared Services	42,000	3,252	27,054	64.4%
			1,822,050	131,614	1,130,775	62.1%
Total Revenue			46,720,874	11,060,367	34,021,373	72.8%
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	60,000	60,000	61.2%
2.060	5300	Refund of Prior Year Expenditures	400,000	-	6,750	1.7%
Total Other Financing Sources			498,000	60,000	75,333	15.1%
Total Revenue and Other Financing Sources			47,218,874	11,120,367	34,096,706	72.2%

**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	8/12= Expendable FY 23	66.67% Feb. Actual	FYTD (2023) Actual	% of Expendable FY 23
111	Regular Certificated Salaries	18,263,401	(35,000)	18,228,401	-	18,228,401	1,488,541	11,791,962	64.7%
112	Substitute Teachers	189,500	-	189,500	-	189,500	1,929	70,250	37.1%
113	Extra Duty/Supplemental Teachers	402,100	-	402,100	-	402,100	17,657	213,866	53.2%
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	474,687	3,811,507	68.3%
142	Substitute Non-Certificated	188,200	-	188,200	-	188,200	20,568	176,923	94.0%
143	Extra Duty/Supplemental Non-Certificated	192,700	-	192,700	-	192,700	3,302	84,907	44.1%
144	Overtime - Non-Certificated	159,500	-	159,500	-	159,500	20,106	139,550	87.5%
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	1,125	7,875	52.5%
3.010	SALARIES & WAGES	25,136,701	(35,000)	25,101,701	-	25,101,701	2,027,914	16,320,796	65.0%
210	STRS	3,553,500	-	3,553,500	-	3,553,500	272,047	2,179,732	61.3%
220	SERS	983,000	-	983,000	-	983,000	82,935	694,086	70.6%
223	Social Security - BOE and Summer Workers	1,600	-	1,600	-	1,600	75	694	43.4%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	1,200	66.7%
241	Medical Insurance - Certificated	4,555,000	-	4,555,000	-	4,555,000	397,401	3,031,517	66.6%
242	Life Insurance - Certificated	37,800	-	37,800	-	37,800	3,252	25,484	67.4%
249	Medicare - Certificated	268,000	-	268,000	-	268,000	22,733	183,292	68.4%
251	Medical Insurance - Non-Certificated	2,165,000	-	2,165,000	-	2,165,000	195,735	1,493,135	69.0%
252	Life Insurance - Non-Certificated	17,700	-	17,700	-	17,700	1,602	12,552	70.9%
259	Medicare - Non-Certificated	132,000	-	132,000	-	132,000	11,197	90,278	68.4%
261	Workers Compensation - Certificated	105,500	-	105,500	8,871	114,371	9,994	70,928	62.0%
262	Workers Compensation - Non-Certificated	50,000	-	50,000	4,369	54,369	4,922	34,935	64.3%
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	1,002,044	7,817,834	65.7%

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**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	8/12= Expendable FY 23	66.67% Feb. Actual	FYTD (2023) Actual	% of Expendable FY 23
410	Contracted Services	2,482,919	-	2,482,919	25,029	2,507,948	158,118	1,241,067	49.5%
411	Instructional Contracted Services	472,000	-	472,000	8,793	480,793	35,141	228,784	47.6%
412	Consultation/Support Services	-	-	-	-	-	2,303	13,816	0.0%
413	Health Services	459,500	-	459,500	12,267	471,767	86,508	392,737	83.3%
415	Consultant Services	300,000	-	300,000	1	300,001	-	-	0.0%
418	Legal Services	225,250	-	225,250	63,880	289,130	7,792	73,161	25.3%
419	Other Professional Services	4,000	-	4,000	-	4,000	78	2,262	56.6%
420	Contracted Services - Property	666,000	(500)	665,500	23,566	689,066	37,006	416,678	60.5%
422	Trash	38,000	-	38,000	1,115	39,115	3,665	25,515	65.2%
423	Repairs	307,000	-	307,000	49,634	356,634	13,251	322,245	90.4%
424	Insurance	154,610	-	154,610	-	154,610	-	150,497	97.3%
425	Insurance	35,000	-	35,000	-	35,000	-	35,000	100.0%
429	Uniforms / Security	39,000	-	39,000	1,553	40,553	761	10,773	26.6%
430	Instructional Mileage / Prof. Def. Expense	12,800	-	12,800	1,547	14,347	2,475	11,005	76.7%
439	Travel and Meeting Expense	21,900	-	21,900	3,671	25,571	496	10,905	42.7%
441	Telephones	45,500	-	45,500	-	45,500	788	15,242	33.5%
443	Postage	24,000	-	24,000	272	24,272	1,747	5,901	24.3%
446	Advertising - Legal	2,000	-	2,000	-	2,000	91	394	19.7%
447	Internet & Wifi Service	-	500	500	-	500	2,465	2,465	493.1%
451	Electricity	556,500	-	556,500	-	556,500	35,848	303,728	54.6%
452	Water/Sewage	72,750	-	72,750	-	72,750	6,292	45,109	62.0%
453	Gas Heat	245,500	-	245,500	-	245,500	18,819	96,902	39.5%
459	Stormwater Assessment	35,000	-	35,000	-	35,000	11,561	21,411	61.2%
461	Printing - Communications Department	25,000	-	25,000	6,090	31,090	5,636	21,701	69.8%
471	Tuition Paid - Other Districts	110,000	-	110,000	5,066	115,066	13,084	26,845	23.3%
474	Excess Cost Tuition - Other Districts	175,000	-	175,000	-	175,000	-	104	0.1%
475	Special Education Tuition - Other Districts	836,000	-	836,000	88,204	924,204	54,492	434,401	47.0%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	285,000	-	285,000	-	285,000	114,290	361,970	127.0%
480	Contracted Student Transportation - Special Ed.	169,800	-	169,800	12,951	182,751	34,617	146,184	80.0%
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	647,323	4,481,203	54.9%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
February 28, 2023**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	8/12= Expendable FY 23	66.67% Feb. Actual	FYTD (2023) Actual	% of Expendable FY 23
	510 General Supplies	818,400	35,000	853,400	30,806	884,206	42,723	580,309	65.6%
	512 Office Supplies	43,000	-	43,000	1,042	44,042	2,246	35,871	81.5%
	514 Health & Hygiene Supplies	13,000	-	13,000	3,585	16,585	216	10,868	65.5%
	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	13,982	16,435	16.2%
	560 Food Supplies	16,000	-	16,000	2,200	18,200	1,006	7,050	38.7%
	570 Maintenance Supplies	89,000	-	89,000	11,366	100,366	7,241	71,331	71.1%
	572 Janitor Supplies	110,000	-	110,000	16,946	126,946	5,183	67,220	53.0%
	581 Transportation Supplies	152,000	-	152,000	55,697	207,697	11,912	120,766	58.2%
	582 Fuel	500,000	-	500,000	76,847	576,847	52,378	294,748	51.1%
	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	136,886	1,225,907	57.2%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	35,000	-	35,000	-	35,000	1,780	6,131	17.5%
3.050	TOTAL CAPITAL OUTLAY	35,000	-	35,000	-	35,000	1,780	6,131	17.5%
	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	2,823	16,518	84.9%
	843 State Audit / Conversion Fees	30,000	-	30,000	-	30,000	1,763	34,318	114.4%
	844 County Board of Education Contribution	27,600	-	27,600	-	27,600	2,305	18,387	66.6%
	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	2,093	13,330	22.2%
	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	8,984	224,865	36.1%
	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	3,824,931	30,397,710	62.9%

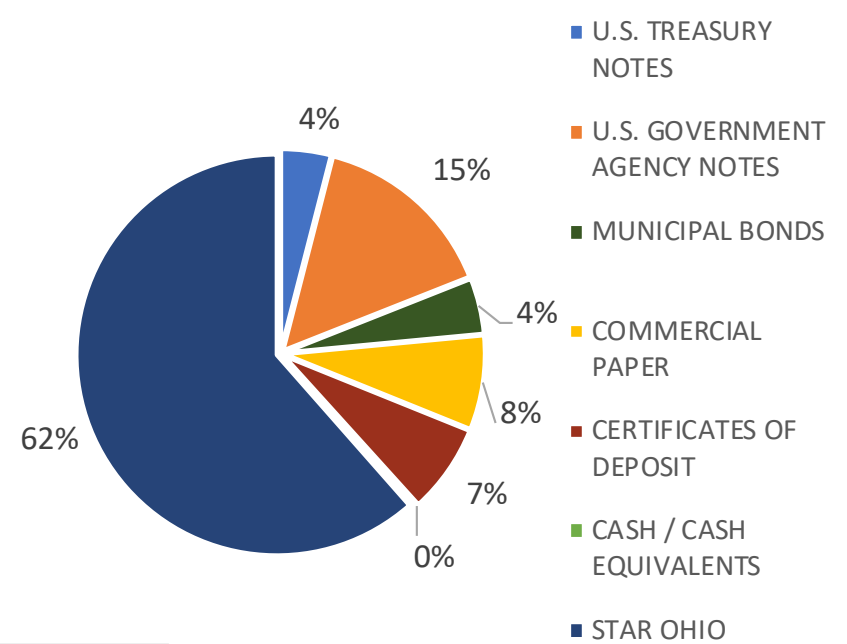


Investment Accounts

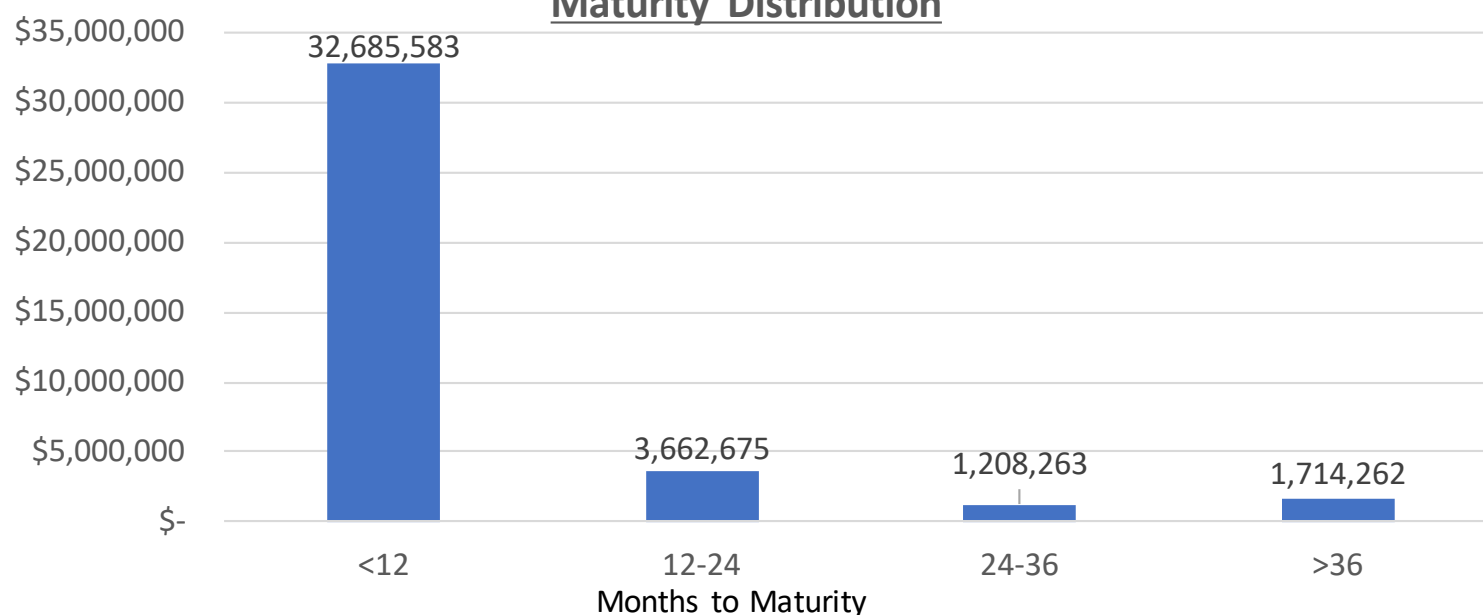
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 24,150,444.95	4.81%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 2,820,147.05	2.13%	1.45 yrs
Commercial Paper	\$ 2,987,538.32	3.93%	0.23 yrs
U.S. Government Agency Notes	\$ 5,889,732.18	1%	1.15 yrs
U.S. Treasury Notes	\$ 1,573,100.00	1.42%	1.4 yrs
Municipal Bonds	\$ 1,765,434.85	1.1%	3.12 yrs
Money Market Fund	\$ 84,386.43	4.44%	0.01 yrs
RedTree Investment Account Total	\$ 15,120,338.83	1.9%	1.25 yrs
Total Investments	\$ 39,270,783.78	3.68%	0.5 yrs

Benchmark Interest Rates	2/28/23	2/28/22
STAR Ohio	4.81%	0.20%
6-Month Treasury	5.17%	0.69%
2-Year Treasury	4.81%	1.44%

Asset Allocation



Maturity Distribution



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