



FINANCIAL REPORTS

FOR THE MONTH ENDED OCTOBER 31, 2022

**PREPARED BY:
TREASURER'S OFFICE**

**Riverside Local Schools
Monthly Financial Report - Tables
October 31, 2022**

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**Riverside Local Schools
Bank Reconciliation
October 31, 2022**

Bank Balances

Huntington	2,028,864.46
Arbiterpay, LLC	10,000.00
Change Fund-Nutrition Services	1,010.00
Petty Cash	200.00
Change Fund-Activity Fund	

Star Ohio	25,459,435.99
Redtree/US Bank	15,062,857.36

Outstanding Items

Payroll Outstanding Checks	(8,134.31)
Operating Outstanding checks	(134,897.24)
Payroll ACH payments Outstanding	(4,852.75)

Total Bank Balance

-

42,414,483.51

Book Balances

Cash Summary Report	42,414,483.51
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Total Book Balance

-

42,414,483.51

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
October 31, 2022**

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	2,820,184.77	20,657,381.67	3,541,550.68	14,396,427.47	28,411,058.17	5,136,285.64	23,274,772.53
002	Bond Retirement	1,743,422.92	17,942.74	831,104.09	-	1,062,211.61	1,512,315.40	-	1,512,315.40
003	Permanent Improvement	653,324.59	3,105.51	46,548.47	-	-	699,873.06	-	699,873.06
004	Building Fund	95,168.99	128.63	463.99	-	17,726.46	77,906.52	46,517.82	31,388.70
006	Food Service Fund	938,428.10	242,952.61	786,006.04	182,317.14	556,721.70	1,167,712.44	716,599.46	451,112.98
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	186,478.87	12,392.22	21,863.73	14,660.27	32,135.06	176,207.54	41,033.98	135,173.56
020	Latchkey	124,559.12	30,209.98	110,965.94	20,663.32	120,611.17	114,913.89	14,703.58	100,210.31
022	Unclaimed Funds	8,328.30	-	-	-	-	8,328.30	-	8,328.30
030	Joint Financing District	1,433,802.40	148,813.09	1,509,324.73	231,269.91	902,119.76	2,041,007.37	-	2,041,007.37
033	Permanent Improvement Levy	7,367,912.39	38,339.82	1,281,293.61	49,686.93	499,095.07	8,150,110.93	494,824.61	7,655,286.32
035	Termination Benefit Fund	174,299.17	454.14	251,566.83	-	150,803.54	275,062.46	-	275,062.46
200	Student Managed Activity	69,938.18	48,082.15	57,589.65	41,124.18	54,481.14	73,046.69	35,825.52	37,221.17
300	District Managed Activity	112,821.87	41,319.41	149,866.23	35,220.97	116,998.46	145,689.64	107,077.72	38,611.92
State Funds:									
451	Network Subsidy	-	5,400.00	5,400.00	-	-	5,400.00	10,800.00	(5,400.00)
467	Student Wellness and Success	33,788.28	36.94	142.71	3,038.08	11,557.56	22,373.43	-	22,373.43
499	Miscellaneous State Grant Fund	23,195.82	-	15,000.00	15,000.00	38,195.82	-	-	-
Federal Funds:									
507	Elementary and Secondary School Emergency Relief (ESSER)	22,326.53	6,498.84	6,498.84	32,541.02	255,978.99	(227,153.62)	2,668.88	(229,822.50)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	35,337.07	-	-	93,848.37	348,162.32	(312,825.25)	17,870.50	(330,695.75)
551	Title III - Limited English Proficiency	-	-	-	547.88	547.88	(547.88)	314.00	(861.88)
572	Title I - Targeted Assistance	17,277.33	-	-	36,672.90	146,268.30	(128,990.97)	-	(128,990.97)
584	Title IV-A - Student Support and Academic Enrichment	578.00	-	-	-	-	578.00	5,050.00	(4,472.00)
587	ECSE - Early Childhood Special Education	-	-	-	-	1,978.26	(1,978.26)	4,014.38	(5,992.64)
590	Title II-A Improving Teacher Quality	1,332.44	-	-	5,545.07	19,793.47	(18,461.03)	2,275.25	(20,736.28)
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	3,415,860.85	25,956,720.41	4,303,686.72	18,736,399.92	42,414,483.51	6,635,861.34	35,778,622.17

**Riverside Local Schools
Appropriation Summary
All Funds
October 31, 2022**

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	14,396,427.47	5,136,285.64	28,834,550.34
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	17,726.46	46,517.82	30,301.24
006	Food Service Fund	2,230,000.00	15,934.54	2,245,934.54	556,721.70	716,599.46	972,613.38
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	277,160.00	6,646.95	283,806.95	32,135.06	41,033.98	210,637.91
020	Latchkey	390,000.00	27,846.26	417,846.26	120,611.17	14,703.58	282,531.51
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	2,780,000.00	-	2,780,000.00	902,119.76	-	1,877,880.24
033	Permanent Improvement Levy	3,500,000.00	752,238.57	4,252,238.57	499,095.07	494,824.61	3,258,318.89
035	Termination Benefit Fund	250,000.00	-	250,000.00	150,803.54	-	99,196.46
200	Student Managed Activity	212,582.00	251.00	212,833.00	54,481.14	35,825.52	122,526.34
300	District Managed Activity	435,807.00	21,686.88	457,493.88	116,998.46	107,077.72	233,417.70
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	11,557.56	-	22,342.44
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	255,978.99	2,668.88	625,913.90
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,273,421.08	8,488.77	1,281,909.85	348,162.32	17,870.50	915,877.03
551	Title III - Limited English Proficiency	22,909.23	-	22,909.23	547.88	314.00	22,047.35
572	Title I - Targeted Assistance	550,999.00	2,227.94	553,226.94	146,268.30	-	406,958.64
584	Title IV-A - Student Support and Academic Enrichment	37,431.51	-	37,431.51	-	5,050.00	32,381.51
587	ECSE - Early Childhood Special Education	33,682.77	-	33,682.77	1,978.26	4,014.38	27,690.13
590	Title II-A Improving Teacher Quality	117,851.57	1,215.50	119,067.07	19,793.47	2,275.25	96,998.35
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	18,736,399.92	6,635,861.34	38,962,907.83

Riverside Local Schools
FY 2022 to FY 2023 Variance Report
October 31, 2022

	October 2021 Actual	October 2022 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	-	-	-	1,375,942	1,404,768	28,826
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	535,095	588,827	53,731	2,281,593	2,502,125	220,532
1.040 Restricted Grants-in-Aid	8,945	38,226	29,280	35,782	152,399	116,617
1.050 Property Tax Allocation	1,834,744	1,882,500	47,755	1,862,715	1,882,500	19,785
1.060 All Other Operating Revenue	170,470	305,950	135,480	371,079	693,433	322,353
1.070 Total Revenue	2,549,255	2,815,502	266,247	19,690,202	20,645,969	955,767
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	5,150	4,683	(467)	8,285	11,413	3,128
2.070 Total Other Financing Sources	5,150	4,683	(467)	1,897,367	11,413	(1,885,954)
2.080 Total Revenues and Other Financing Sources	2,554,405	2,820,185	265,780	21,587,569	20,657,382	(930,187)
EXPENDITURES						
3.010 Personal Services	1,884,893	2,027,211	142,318	7,085,777	7,983,655	897,879
3.020 Employees' Retirement/Insurance Benefits	937,028	970,781	33,752	3,549,354	3,883,815	334,461
3.030 Purchased Services	515,258	320,449	(194,809)	1,659,671	1,479,498	(180,173)
3.040 Supplies and Materials	203,751	206,031	2,281	563,683	624,497	60,814
3.050 Capital Outlay	4,150	161	(3,989)	9,948	161	(9,787)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	15,405	16,918	1,514	162,648	174,802	12,154
4.500 Total Expenditures	3,560,485	3,541,551	(18,934)	13,031,080	14,146,427	1,115,347
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	3,560,485	3,541,551	(18,934)	14,936,080	14,396,427	(539,653)
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(1,006,080)	(721,366)	284,714	6,651,488	6,260,954	(390,534)
7.010 Beginning Cash Balance	26,047,573	29,132,424	3,084,851	18,390,004	22,150,104	3,760,100
7.020 Ending Cash Balance	25,041,493	28,411,058	3,369,566	25,041,493	28,411,058	3,369,566
8.010 Outstanding Encumbrances	4,120,484	5,136,286	1,015,802	4,120,484	5,136,286	1,015,802
15.010 Unreserved Fund Balance	20,921,009	23,274,773	2,353,764	20,921,009	23,274,773	2,353,764

NOTE: Report includes General Fund only.

**Riverside Local Schools
Revenue Report
General Fund
October 31, 2022**

4/12= 33.33%

SM-2 Line #	Receipt Code	Revenue Source	FY 23 Estimate	Oct. Actual	YTD 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	588,827	2,360,655	34.0%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	275,000	-	141,470	51.4%
			<u>7,224,462</u>	<u>588,827</u>	<u>2,502,125</u>	<u>34.6%</u>
1.040	3211	Poverty Based Assistance	93,882	8,121	31,595	33.7%
1.040	3215	Career Technical Education	1,365	114	455	33.3%
1.040	3216	Gifted	149,295	12,356	49,680	33.3%
1.040	3217	English Learners	21,596	1,777	7,176	33.2%
1.040	3218	Student Wellness and Success	190,538	15,858	63,493	33.3%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			<u>456,676</u>	<u>38,226</u>	<u>152,399</u>	<u>33.4%</u>
1.050	3131	10% and 2.5% Rollback	3,134,752	1,575,703	1,575,703	50.3%
1.050	3132	Homestead Exemption	642,719	306,797	306,797	47.7%
			<u>3,777,471</u>	<u>1,882,500</u>	<u>1,882,500</u>	<u>49.8%</u>
1.060	1190	Manufactured Homes Tax	55,000	-	24,729	45.0%
1.060	1219	Tuition - Preschool	55,000	4,555	10,355	18.8%
1.060	1221	Tuition - SF 14	95,000	71,536	88,690	93.4%
1.060	1223	Tuition - Other Districts - Special Education	245,000	41,330	55,472	22.6%
1.060	1227	Open Enrollment - Other Districts	-	-	-	0.0%
1.060	1344	Field Trips	30,000	4,284	20,409	68.0%
1.060	1410	Interest	300,000	46,908	162,107	54.0%
1.060	1740	Class Fees	229,000	36,423	110,805	48.4%
1.060	1790	Pay to Participate Fees	195,000	10,803	67,705	34.7%
1.060	1810	Rental of Property	5,000	-	-	0.0%
1.060	1820	Donations	8,000	-	-	0.0%
1.060	1833	Medicaid School Program	385,000	152	38,798	10.1%
1.060	1860	Fines / Damages	18,050	817	3,764	20.9%
1.060	1880	Compensation from Property Tax Exempt.	160,000	88,485	88,485	55.3%
1.060	1890	Other Revenue / Shared Services	42,000	658	22,113	52.7%
			<u>1,822,050</u>	<u>305,950</u>	<u>693,433</u>	<u>38.1%</u>
		Total Revenue	<u>46,720,874</u>	<u>2,815,502</u>	<u>20,645,969</u>	<u>44.2%</u>
Other Financing Sources:						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	-	4,683	4,683	0.0%
2.050	5220	Return of Advances	98,000	-	-	0.0%
2.060	5300	Refund of Prior Year Expenditures	400,000	-	6,730	1.7%
		Total Other Financing Sources	<u>498,000</u>	<u>4,683</u>	<u>11,413</u>	<u>2.3%</u>
		Total Revenue and Other Financing Sources	<u>47,218,874</u>	<u>2,820,185</u>	<u>20,657,382</u>	<u>43.8%</u>

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	Expendable FY 23	4/12= Oct. Actual	33.33% FYTD (2023) Actual	% of Expendable FY 23
111	Regular Certificated Salaries	18,263,401	-	18,263,401	-	18,263,401	1,479,195	5,800,040	31.8%
112	Substitute Teachers	189,500	-	189,500	-	189,500	402	64,266	33.9%
113	Extra Duty/Supplemental Teachers	402,100	-	402,100	-	402,100	16,153	48,566	12.1%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	1,075	1,342	1.7%
141	Non-Certificated Support Employees	5,577,000	-	5,577,000	-	5,577,000	480,481	1,868,166	33.5%
142	Substitute Non-Certificated	188,200	-	188,200	-	188,200	18,278	100,165	53.2%
143	Extra Duty/Supplemental Non-Certificated	192,700	-	192,700	-	192,700	5,913	5,913	3.1%
144	Overtime - Non-Certificated	159,500	-	159,500	-	159,500	24,135	71,312	44.7%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	12,200	-	12,200	-	12,200	330	13,117	107.5%
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	1,250	4,250	28.3%
3.010	SALARIES & WAGES	25,136,701	-	25,136,701	-	25,136,701	2,027,211	7,983,655	31.8%
210	STRS	3,553,500	-	3,553,500	-	3,553,500	272,001	1,089,831	30.7%
220	SERS	983,000	-	983,000	-	983,000	83,257	360,735	36.7%
223	Social Security - BOE and Summer Workers	1,600	-	1,600	-	1,600	45	438	27.4%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	600	33.3%
241	Medical Insurance - Certificated	4,555,000	-	4,555,000	-	4,555,000	377,507	1,491,420	32.7%
242	Life Insurance - Certificated	37,800	-	37,800	-	37,800	3,250	12,628	33.4%
249	Medicare - Certificated	268,000	-	268,000	-	268,000	22,641	90,049	33.6%
251	Medical Insurance - Non-Certificated	2,165,000	-	2,165,000	-	2,165,000	185,936	734,580	33.9%
252	Life Insurance - Non-Certificated	17,700	-	17,700	-	17,700	1,601	6,220	35.1%
259	Medicare - Non-Certificated	132,000	-	132,000	-	132,000	11,152	44,352	33.6%
261	Workers Compensation - Certificated	105,500	-	105,500	8,871	114,371	8,871	35,483	31.0%
262	Workers Compensation - Non-Certificated	50,000	-	50,000	4,369	54,369	4,369	17,477	32.1%
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	970,781	3,883,815	32.7%

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**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	Expendable FY 23	4/12= 33.33% Oct. Actual	FYTD (2023) Actual	% of Expendable FY 23
410	Contracted Services	2,482,919	-	2,482,919	25,029	2,507,948	12,644	350,345	14.0%
411	Instructional Contracted Services	472,000	-	472,000	8,793	480,793	32,103	32,103	6.7%
412	Consultation/Support Services	-	-	-	-	-	2,303	2,303	0.0%
413	Health Services	459,500	-	459,500	12,267	471,767	44,973	51,272	10.9%
415	Consultant Services	300,000	-	300,000	1	300,001	-	-	0.0%
418	Legal Services	225,250	-	225,250	63,880	289,130	7,095	29,643	10.3%
419	Other Professional Services	4,000	-	4,000	-	4,000	39	1,872	46.8%
420	Contracted Services - Property	666,000	-	666,000	23,566	689,566	20,200	100,449	14.6%
422	Trash	38,000	-	38,000	1,115	39,115	3,625	10,300	26.3%
423	Repairs	307,000	-	307,000	49,634	356,634	33,226	234,784	65.8%
424	Insurance	154,610	-	154,610	-	154,610	-	150,497	97.3%
425	Insurance	35,000	-	35,000	-	35,000	17,500	17,500	50.0%
429	Uniforms / Security	39,000	-	39,000	1,553	40,553	611	4,405	10.9%
430	Instructional Mileage / Prof. Def. Expense	12,800	-	12,800	1,547	14,347	480	1,107	7.7%
439	Travel and Meeting Expense	21,900	-	21,900	3,671	25,571	1,495	3,784	14.8%
441	Telephones	45,500	-	45,500	-	45,500	1,150	9,618	21.1%
443	Postage	24,000	-	24,000	272	24,272	1,881	3,568	14.7%
446	Advertising - Legal	2,000	-	2,000	-	2,000	-	208	10.4%
451	Electricity	556,500	-	556,500	-	556,500	47,453	160,491	28.8%
452	Water/Sewage	72,750	-	72,750	-	72,750	3,660	12,067	16.6%
453	Gas Heat	245,500	-	245,500	-	245,500	11,283	42,503	17.3%
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	8,100	15,840	51.0%
471	Tuition Paid - Other Districts	110,000	-	110,000	5,066	115,066	1,940	1,940	1.7%
474	Excess Cost Tuition - Other Districts	175,000	-	175,000	-	175,000	-	-	0.0%
475	Special Education Tuition - Other Districts	836,000	-	836,000	88,204	924,204	30,871	85,358	9.2%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	285,000	-	285,000	-	285,000	23,554	64,130	22.5%
480	Contracted Student Transportation - Special Ed.	169,800	-	169,800	12,951	182,751	13,301	20,148	11.0%
481	Payment in Lieu of Transportation	65,000	-	65,000	-	65,000	961	63,410	97.6%
3.030	PURCHASED SERVICES	7,865,029	-	7,865,029	303,637	8,168,666	320,449	1,479,498	18.1%

Continued on Next Page

**Riverside Local Schools
Expenditure Report
General Fund
October 31, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	4/12= Expendable FY 23	33.33% Oct. Actual	FYTD (2023) Actual	% of Expendable FY 23
	510 General Supplies	818,400	-	818,400	30,806	849,206	111,829	349,852	41.2%
	512 Office Supplies	43,000	-	43,000	1,042	44,042	3,746	8,098	18.4%
	514 Health & Hygiene Supplies	13,000	-	13,000	3,585	16,585	2,433	7,426	44.8%
	517 Computer Supplies	9,100	-	9,100	611	9,711	4,545	4,545	46.8%
	526 Textbooks - College Credit Plus	101,500	-	101,500	-	101,500	2,453	2,453	2.4%
	560 Food Supplies	16,000	-	16,000	2,200	18,200	676	5,598	30.8%
	570 Maintenance Supplies	89,000	-	89,000	11,366	100,366	10,992	36,022	35.9%
	572 Janitor Supplies	110,000	-	110,000	16,946	126,946	17,767	34,991	27.6%
	581 Transportation Supplies	152,000	-	152,000	55,697	207,697	20,978	58,559	28.2%
	582 Fuel	500,000	-	500,000	76,847	576,847	22,990	107,359	18.6%
	583 Tires	55,000	-	55,000	535	55,535	7,623	9,594	17.3%
	590 Other Supplies - Plaques	200	-	200	-	200	-	-	0.0%
3.040	SUPPLIES, MATERIALS & TEXTS	1,907,200	-	1,907,200	199,635	2,106,835	206,031	624,497	29.6%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	35,000	-	35,000	-	35,000	161	161	0.5%
3.050	TOTAL CAPITAL OUTLAY	35,000	-	35,000	-	35,000	161	161	0.5%
	812 Tax Anticipation Note - Principal	-	-	-	-	-	-	-	0.0%
	814 Energy Conservation Loans - HB264	60,784	-	60,784	-	60,784	-	-	0.0%
	819 Lease Purchase - Principal	-	-	-	-	-	-	-	0.0%
	822 Tax Anticipation Note - Interest	-	-	-	-	-	-	-	0.0%
	824 Energy Conservation Loans - Interest	19,259	-	19,259	-	19,259	-	-	0.0%
4.010-4.060	TOTAL DEBT SERVICE	80,043	-	80,043	-	80,043	-	-	0.0%
	841 Dues & Fees	18,700	-	18,700	751	19,451	1,200	5,250	27.0%
	843 State Audit / Conversion Fees	30,000	-	30,000	-	30,000	7,980	10,528	35.1%
	844 County Board of Education Contribution	27,600	-	27,600	-	27,600	2,305	9,168	33.2%
	845 Property Tax Collection Fees	405,000	-	405,000	-	405,000	3,884	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	1,550	7,544	12.6%
	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	16,918	174,802	28.1%
	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	-	47,850,000	517,263	48,367,263	3,541,551	14,396,427	29.8%



Riverside Local School District

Monthly Investment Report



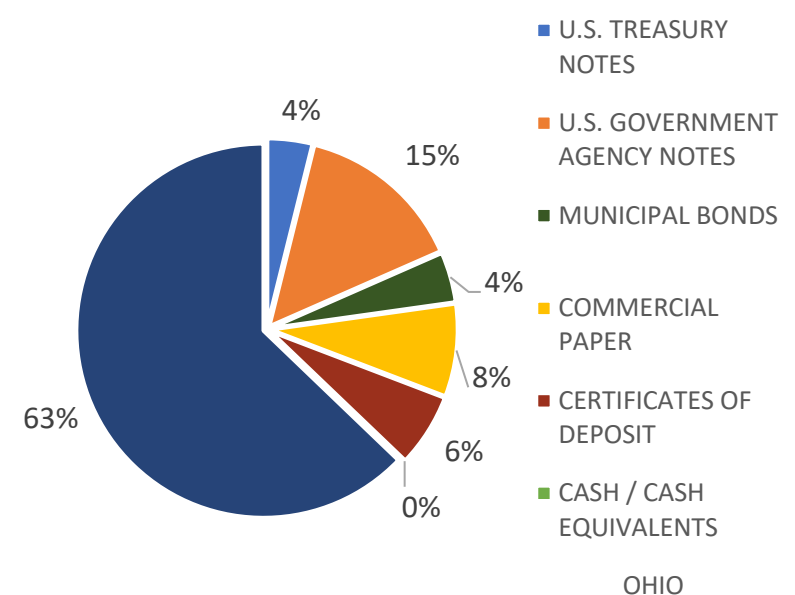
October 31, 2022

Investment Accounts

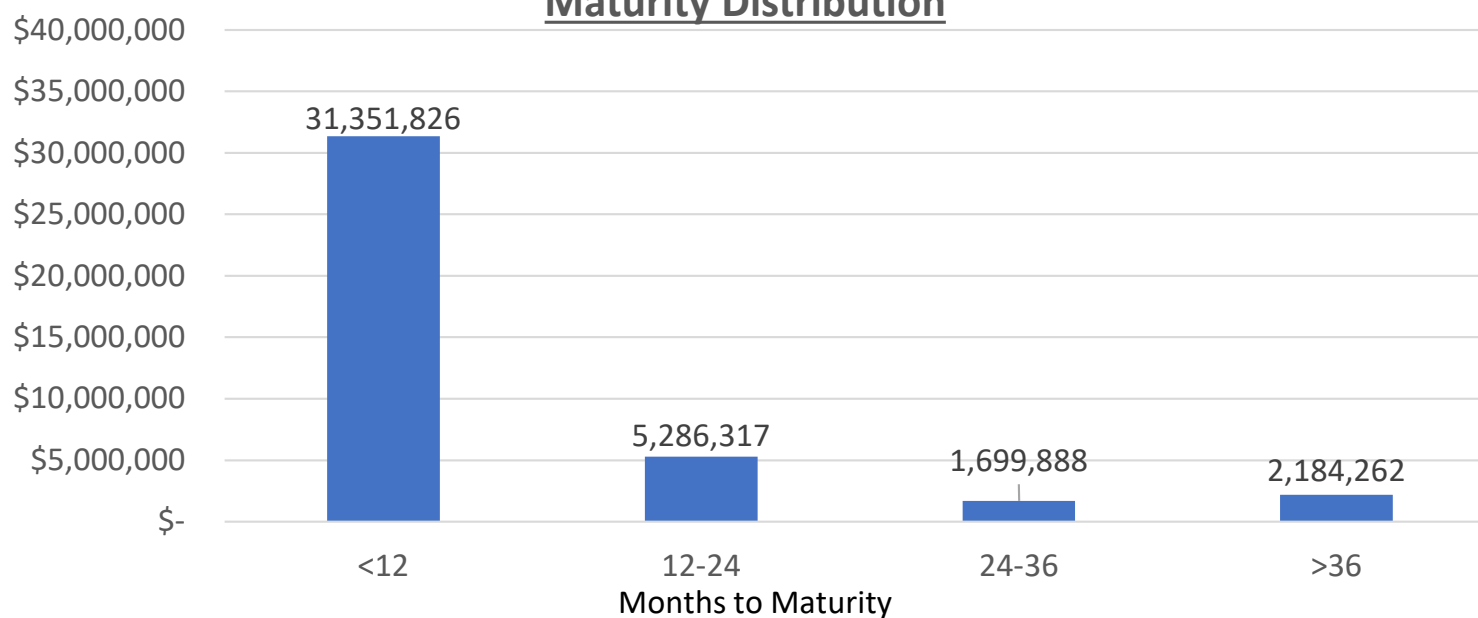
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 25,459,435.99	3.13%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 2,571,271.55	1.89%	1.73 yrs
Commercial Paper	\$ 3,252,839.57	3.9%	0.53 yrs
U.S. Government Agency Notes	\$ 5,889,732.18	1%	1.47 yrs
U.S. Treasury Notes	\$ 1,573,100.00	1.43%	1.72 yrs
Municipal Bonds	\$ 1,765,434.85	1.1%	3.38 yrs
Money Market Fund	\$ 10,479.21	3.02%	0.01 yrs
RedTree Investment Account Total	\$ 15,062,857.36	1.87%	1.53 yrs
Total Investments	\$ 40,522,293.35	2.65%	0.59 yrs

Benchmark Interest Rates	10/31/22	10/31/21
STAR Ohio	3.13%	0.07%
6-Month Treasury	4.57%	0.07%
2-Year Treasury	4.51%	0.48%

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.