



## **FINANCIAL REPORTS**

**FOR THE MONTH ENDED SEPTEMBER 30, 2022**

**PREPARED BY:  
TREASURER'S OFFICE**

**Riverside Local Schools  
Monthly Financial Report - Tables  
September 30, 2022**

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**Riverside Local Schools  
Bank Reconciliation  
September 30, 2022**

**Bank Balances**

Huntington	1,791,568.13
Arbiterpay, LLC	10,000.00
Change Fund-Nutrition Services	1,010.00
Petty Cash	200.00
Change Fund-Activity Fund	

Star Ohio	26,735,085.86
Redtree/US Bank	15,060,099.40

**Outstanding Items**

Payroll Outstanding Checks	(7,309.54)
Operating Outstanding checks	(251,448.00)
Payroll ACH payments Outstanding	(36,896.47)

<b>Total Bank Balance</b>	<b><u><u>43,302,309.38</u></u></b>
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**Book Balances**

Cash Summary Report	43,302,309.38
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<b>Total Book Balance</b>	<b><u><u>43,302,309.38</u></u></b>
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Reconciled Difference	-
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**Riverside Local Schools  
Fund Balance Report  
All Funds  
September 30, 2022**

<b>Fund</b>	<b>Fund Description</b>	<b>FY Beginning Fund Balance</b>	<b>MTD Receipts</b>	<b>FYTD Receipts</b>	<b>MTD Expenditures</b>	<b>FYTD Expenditures</b>	<b>Current Cash Balance</b>	<b>Current Encumbrances</b>	<b>Unencumbered Fund Balance</b>
001	General Fund	22,150,103.97	857,471.53	17,837,196.90	3,516,056.41	10,854,876.79	29,132,424.08	5,160,102.32	23,972,321.76
002	Bond Retirement	1,743,422.92	6,933.65	813,161.35	1,058,535.29	1,062,211.61	1,494,372.66	-	1,494,372.66
003	Permanent Improvement	653,324.59	38,162.52	43,442.96	-	-	696,767.55	-	696,767.55
004	Building Fund	95,168.99	135.35	335.36	-	17,726.46	77,777.89	46,517.82	31,260.07
006	Food Service Fund	938,428.10	99,519.14	543,053.43	165,363.22	374,404.56	1,107,076.97	803,892.64	303,184.33
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	186,478.87	2,532.51	9,471.51	6,534.90	17,474.79	178,475.59	47,442.23	131,033.36
020	Latchkey	124,559.12	35,735.36	80,755.96	22,767.63	99,947.85	105,367.23	20,465.56	84,901.67
022	Unclaimed Funds	8,328.30	-	-	-	-	8,328.30	-	8,328.30
030	Joint Financing District	1,433,802.40	8,514.74	1,360,511.64	229,852.12	670,849.85	2,123,464.19	-	2,123,464.19
033	Permanent Improvement Levy	7,367,912.39	20,628.17	1,242,953.79	211,267.78	449,408.14	8,161,458.04	539,876.59	7,621,581.45
035	Termination Benefit Fund	174,299.17	477.88	251,112.69	101,079.76	150,803.54	274,608.32	-	274,608.32
200	Student Managed Activity	69,938.18	8,568.00	9,507.50	12,945.19	13,356.96	66,088.72	67,381.57	(1,292.85)
300	District Managed Activity	112,821.87	56,824.60	108,546.82	38,976.47	81,777.49	139,591.20	73,900.14	65,691.06
<b>State Funds:</b>									
451	Network Subsidy	-	-	-	-	-	-	10,800.00	(10,800.00)
467	Student Wellness and Success	33,788.28	44.15	105.77	3,038.08	8,519.48	25,374.57	-	25,374.57
499	Miscellaneous State Grant Fund	23,195.82	15,000.00	15,000.00	11,242.32	23,195.82	15,000.00	15,000.00	-
<b>Federal Funds:</b>									
507	Elementary and Secondary School Emergency Relief (ESSER)	22,326.53	-	-	49,441.81	223,437.97	(201,111.44)	2,668.88	(203,780.32)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	35,337.07	-	-	95,385.26	254,313.95	(218,976.88)	18,919.44	(237,896.32)
551	Title III - Limited English Proficiency	-	-	-	-	-	-	878.87	(878.87)
572	Title I - Targeted Assistance	17,277.33	-	-	37,120.17	109,595.40	(92,318.07)	-	(92,318.07)
584	Title IV-A - Student Support and Academic Enrichment	578.00	-	-	-	-	578.00	-	578.00
587	ECSE - Early Childhood Special Education	-	-	-	1,754.26	1,978.26	(1,978.26)	4,014.38	(5,992.64)
590	Title II-A Improving Teacher Quality	1,332.44	-	-	4,564.07	14,248.40	(12,915.96)	3,921.55	(16,837.51)
599	Miscellaneous Federal Grant Fund	802.60	225,703.88	225,703.88	-	4,585.88	221,920.60	-	221,920.60
<b>Total All Funds</b>		<b>35,194,163.02</b>	<b>1,376,251.48</b>	<b>22,540,859.56</b>	<b>5,565,924.74</b>	<b>14,432,713.20</b>	<b>43,302,309.38</b>	<b>6,815,781.99</b>	<b>36,486,527.39</b>

**Riverside Local Schools  
Appropriation Summary  
All Funds  
September 30, 2022**

<b>Fund</b>	<b>Fund Description</b>	<b>Current FYTD Appropriated</b>	<b>Prior FY Carryover Encumbrances</b>	<b>FYTD Expendable</b>	<b>FYTD Actual Expenditures</b>	<b>Current Encumbrances</b>	<b>FYTD Remaining Balance</b>
001	General Fund	47,850,000.00	517,263.45	48,367,263.45	10,854,876.79	5,160,102.32	32,352,284.34
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	374,404.56	803,892.64	1,067,637.34
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	277,160.00	6,646.95	283,806.95	17,474.79	47,442.23	218,889.93
020	Latchkey	390,000.00	27,846.26	417,846.26	99,947.85	20,465.56	297,432.85
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	2,780,000.00	-	2,780,000.00	670,849.85	-	2,109,150.15
033	Permanent Improvement Levy	3,500,000.00	752,238.57	4,252,238.57	449,408.14	539,876.59	3,262,953.84
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	13,356.96	67,381.57	132,094.47
300	District Managed Activity	435,807.00	21,686.88	457,493.88	81,777.49	73,900.14	301,816.25
<b>State Funds:</b>							
451	Network Subsidy	10,800.00	-	10,800.00	-	10,800.00	-
467	Student Wellness and Success	33,900.00	-	33,900.00	8,519.48	-	25,380.52
499	Miscellaneous State Grant Fund	15,000.00	23,195.82	38,195.82	23,195.82	15,000.00	-
<b>Federal Funds:</b>							
507	Elementary and Secondary School Emergency Relief (ESSER)	868,892.38	15,669.39	884,561.77	223,437.97	2,668.88	658,454.92
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,273,421.08	8,488.77	1,281,909.85	254,313.95	18,919.44	1,008,676.46
551	Title III - Limited English Proficiency	22,909.23	-	22,909.23	-	878.87	22,030.36
572	Title I - Targeted Assistance	550,999.00	2,227.94	553,226.94	109,595.40	-	443,631.54
584	Title IV-A - Student Support and Academic Enrichment	37,431.51	-	37,431.51	-	-	37,431.51
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	14,248.40	3,921.55	100,897.12
599	Miscellaneous Federal Grant Fund	204,085.88	500.00	204,585.88	4,585.88	-	200,000.00
<b>Total All Funds</b>		<b>62,909,458.50</b>	<b>1,425,710.59</b>	<b>64,335,169.09</b>	<b>14,432,713.20</b>	<b>6,815,781.99</b>	<b>43,086,673.90</b>

**Riverside Local Schools**  
**FY 2022 to FY 2023 Variance Report**  
**September 30, 2022**

	September 2021 Actual	September 2022 Actual	Monthly Difference	Prior FYTD Actual	Current FYTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 General Property (Real Estate)	-	53,674	53,674	13,763,091	14,010,745	247,654
1.020 Tangible Personal Property Tax	-	3,467	3,467	1,375,942	1,404,768	28,826
1.030 Income Tax	-	-	-	-	-	-
1.035 Unrestricted Grants-in-Aid	535,095	582,194	47,099	1,746,498	1,913,298	166,800
1.040 Restricted Grants-in-Aid	8,945	38,056	29,111	26,836	114,173	87,337
1.050 Property Tax Allocation	27,970	-	(27,970)	27,970	-	(27,970)
1.060 All Other Operating Revenue	101,854	173,351	71,497	200,610	387,483	186,873
1.070 Total Revenue	673,865	850,742	176,876	17,140,947	17,830,467	689,520
<b>OTHER FINANCING SOURCES</b>						
2.010 Proceeds from Sale of Notes	-	-	-	-	-	-
2.040 Operating Transfers-in	-	-	-	-	-	-
2.050 Advances-in	1,887,806	-	(1,887,806)	1,889,082	-	(1,889,082)
2.060 All Other Financing Sources	3,135	6,730	3,595	3,135	6,730	3,595
2.070 Total Other Financing Sources	1,890,941	6,730	(1,884,211)	1,892,217	6,730	(1,885,487)
2.080 Total Revenues and Other Financing Sources	2,564,806	857,472	(1,707,335)	19,033,164	17,837,197	(1,195,967)
<b>EXPENDITURES</b>						
3.010 Personal Services	1,966,499	2,050,165	83,666	5,200,884	5,956,444	755,561
3.020 Employees' Retirement/Insurance Benefits	894,207	952,112	57,905	2,612,326	2,913,034	300,708
3.030 Purchased Services	225,161	271,165	46,004	1,144,413	1,159,049	14,636
3.040 Supplies and Materials	175,190	233,506	58,316	359,932	418,465	58,533
3.050 Capital Outlay	5,798	-	(5,798)	5,798	-	(5,798)
4.050 Debt Service: Principal - HB 264 Loans	-	-	-	-	-	-
4.060 Debt Service: Interest and Fiscal Charges	-	-	-	-	-	-
4.300 Other Objects	7,284	9,109	1,825	147,243	157,884	10,641
4.500 Total Expenditures	3,274,139	3,516,056	241,917	9,470,595	10,604,877	1,134,282
<b>OTHER FINANCING USES</b>						
5.010 Operating Transfers-Out	1,655,000	-	(1,655,000)	1,905,000	250,000	(1,655,000)
5.020 Advances-Out	-	-	-	-	-	-
5.030 All Other Financing Uses	-	-	-	-	-	-
5.040 Total Other Financing Uses	1,655,000	-	(1,655,000)	1,905,000	250,000	(1,655,000)
5.050 Total Expenditure and Other Financing Uses	4,929,139	3,516,056	(1,413,083)	11,375,595	10,854,877	(520,718)
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,364,333)	(2,658,585)	(294,252)	7,657,569	6,982,320	(675,249)
7.010 Beginning Cash Balance	28,411,906	31,791,009	3,379,103	18,390,004	22,150,104	3,760,100
7.020 Ending Cash Balance	26,047,573	29,132,424	3,084,851	26,047,573	29,132,424	3,084,851
8.010 Outstanding Encumbrances	4,265,569	5,160,102	894,533	4,265,569	5,160,102	894,533
15.010 Unreserved Fund Balance	21,782,004	23,972,322	2,190,318	21,782,004	23,972,322	2,190,318

NOTE: Report includes General Fund only.

**Riverside Local Schools  
Revenue Report  
General Fund  
September 30, 2022**

SM-2 Receipt			3/12=	25.00%		
Line #	Code	Revenue Source	FY 23 Estimate	Sept. Actual	YTD Actual	Percentage of FY 23 Estimate
<b>Revenues:</b>						
1.010	1111	General Property Tax (Real Estate)	30,554,469	53,674	14,010,745	45.9%
1.020	1122	Public Utility Tangible Tax	2,885,746	3,467	1,404,768	48.7%
1.035	3110	State Foundation	6,949,462	582,194	1,771,828	25.5%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	275,000	-	141,470	51.4%
			<u>7,224,462</u>	<u>582,194</u>	<u>1,913,298</u>	<u>26.5%</u>
1.040	3211	Poverty Based Assistance	93,882	7,823	23,473	25.0%
1.040	3215	Career Technical Education	1,365	114	341	25.0%
1.040	3216	Gifted	149,295	12,441	37,324	25.0%
1.040	3217	English Learners	21,596	1,800	5,399	25.0%
1.040	3218	Student Wellness and Success	190,538	15,878	47,636	25.0%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			<u>456,676</u>	<u>38,056</u>	<u>114,173</u>	<u>25.0%</u>
1.050	3131	10% and 2.5% Rollback	3,134,752	-	-	0.0%
1.050	3132	Homestead Exemption	642,719	-	-	0.0%
			<u>3,777,471</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
1.060	1190	Manufactured Homes Tax	55,000	24,729	24,729	45.0%
1.060	1219	Tuition - Preschool	55,000	3,100	5,800	10.6%
1.060	1221	Tuition - SF 14	95,000	-	17,154	18.1%
1.060	1223	Tuition - Other Districts - Special Education	245,000	4,695	14,142	5.8%
1.060	1227	Open Enrollment - Other Districts	-	-	-	0.0%
1.060	1344	Field Trips	30,000	-	16,125	53.8%
1.060	1410	Interest	300,000	50,696	115,199	38.4%
1.060	1740	Class Fees	229,000	57,336	74,383	32.5%
1.060	1790	Pay to Participate Fees	195,000	29,430	56,902	29.2%
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	2,077	38,646	10.0%
1.060	1860	Fines / Damages	18,050	417	2,947	16.3%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	-	0.0%
1.060	1890	Other Revenue / Shared Services	42,000	871	21,455	51.1%
			<u>1,822,050</u>	<u>173,351</u>	<u>387,483</u>	<u>21.3%</u>
		<b>Total Revenue</b>	<b>46,720,874</b>	<b>850,742</b>	<b>17,830,467</b>	<b>38.2%</b>
<b>Other Financing Sources:</b>						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	-	-	-	0.0%
2.050	5220	Return of Advances	98,000	-	-	0.0%
2.060	5300	Refund of Prior Year Expenditures	400,000	6,730	6,730	1.7%
		<b>Total Other Financing Sources</b>	<b>498,000</b>	<b>6,730</b>	<b>6,730</b>	<b>1.4%</b>
		<b>Total Revenue and Other Financing Sources</b>	<b>47,218,874</b>	<b>857,472</b>	<b>17,837,197</b>	<b>37.8%</b>

**Riverside Local Schools  
Expenditure Report  
General Fund  
September 30, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	3/12= Expendable FY 23	25.00% Sept. Actual	FYTD (2023) Actual	% of Expendable FY 23
111	Regular Certificated Salaries	18,263,401	-	18,263,401	-	18,263,401	1,481,122	4,320,845	23.7%
112	Substitute Teachers	189,500	-	189,500	-	189,500	3,448	63,864	33.7%
113	Extra Duty/Supplemental Teachers	402,100	-	402,100	-	402,100	5,040	32,413	8.1%
139	Insurance Rebate - Certificated	80,000	-	80,000	-	80,000	-	267	0.3%
141	Non-Certificated Support Employees	5,577,000	-	5,577,000	-	5,577,000	494,304	1,387,685	24.9%
142	Substitute Non-Certificated	188,200	-	188,200	-	188,200	18,306	81,887	43.5%
143	Extra Duty/Supplemental Non-Certificated	192,700	-	192,700	-	192,700	-	-	0.0%
144	Overtime - Non-Certificated	159,500	-	159,500	-	159,500	28,012	47,176	29.6%
148	Overtime - Non-Contributing - Non-Certificated	-	-	-	-	-	-	-	0.0%
149	Staff Training - Non-Certificated	12,200	-	12,200	-	12,200	12,787	12,787	104.8%
162	Termination Benefits - Non-Certificated	-	-	-	-	-	-	-	0.0%
169	Insurance Rebate - Non-Certificated	57,100	-	57,100	-	57,100	6,520	6,520	11.4%
171	Compensation of Board Members	15,000	-	15,000	-	15,000	625	3,000	20.0%
<b>3.010</b>	<b>SALARIES &amp; WAGES</b>	<b>25,136,701</b>	<b>-</b>	<b>25,136,701</b>	<b>-</b>	<b>25,136,701</b>	<b>2,050,165</b>	<b>5,956,444</b>	<b>23.7%</b>
210	STRS	3,553,500	-	3,553,500	-	3,553,500	272,051	817,830	23.0%
220	SERS	983,000	-	983,000	-	983,000	82,021	277,479	28.2%
223	Social Security - BOE and Summer Workers	1,600	-	1,600	-	1,600	56	393	24.6%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	450	25.0%
241	Medical Insurance - Certificated	4,555,000	-	4,555,000	-	4,555,000	365,676	1,113,913	24.5%
242	Life Insurance - Certificated	37,800	-	37,800	-	37,800	3,078	9,378	24.8%
249	Medicare - Certificated	268,000	-	268,000	-	268,000	22,924	67,408	25.2%
251	Medical Insurance - Non-Certificated	2,165,000	-	2,165,000	-	2,165,000	180,109	548,644	25.3%
252	Life Insurance - Non-Certificated	17,700	-	17,700	-	17,700	1,516	4,619	26.1%
259	Medicare - Non-Certificated	132,000	-	132,000	-	132,000	11,291	33,201	25.2%
261	Workers Compensation - Certificated	105,500	-	105,500	8,871	114,371	8,871	26,612	23.3%
262	Workers Compensation - Non-Certificated	50,000	-	50,000	4,369	54,369	4,369	13,107	24.1%
281	Unemployment - Certificated	5,000	-	5,000	-	5,000	-	-	0.0%
282	Unemployment - Non-Certificated	3,000	-	3,000	-	3,000	-	-	0.0%
<b>3.020</b>	<b>FRINGES</b>	<b>11,878,900</b>	<b>-</b>	<b>11,878,900</b>	<b>13,240</b>	<b>11,892,140</b>	<b>952,112</b>	<b>2,913,034</b>	<b>24.5%</b>

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**Riverside Local Schools  
Expenditure Report  
General Fund  
September 30, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	3/12= Expendable FY 23	25.00% Sept. Actual	FYTD (2023) Actual	% of Expendable FY 23
410	Contracted Services	2,482,919	-	2,482,919	25,029	2,507,948	74,726	337,701	13.5%
411	Instructional Contracted Services	472,000	-	472,000	8,793	480,793	-	-	0.0%
412	Consultation/Support Services	-	-	-	-	-	-	-	0.0%
413	Health Services	459,500	-	459,500	12,267	471,767	-	6,299	1.3%
415	Consultant Services	300,000	-	300,000	1	300,001	-	-	0.0%
418	Legal Services	225,250	-	225,250	63,880	289,130	7,050	22,548	7.8%
419	Other Professional Services	4,000	-	4,000	-	4,000	78	1,833	45.8%
420	Contracted Services - Property	666,000	-	666,000	23,566	689,566	29,344	80,249	11.6%
422	Trash	38,000	-	38,000	1,115	39,115	2,793	6,675	17.1%
423	Repairs	307,000	-	307,000	49,634	356,634	55,217	201,558	56.5%
424	Insurance	154,610	-	154,610	-	154,610	-	150,497	97.3%
425	Insurance	35,000	-	35,000	-	35,000	-	-	0.0%
429	Uniforms / Security	39,000	-	39,000	1,553	40,553	620	3,794	9.4%
430	Instructional Mileage / Prof. Def. Expense	12,800	-	12,800	1,547	14,347	-	627	4.4%
439	Travel and Meeting Expense	21,900	-	21,900	3,671	25,571	702	2,289	9.0%
441	Telephones	45,500	-	45,500	-	45,500	6,070	8,469	18.6%
443	Postage	24,000	-	24,000	272	24,272	1,508	1,688	7.0%
446	Advertising - Legal	2,000	-	2,000	-	2,000	-	208	10.4%
451	Electricity	556,500	-	556,500	-	556,500	46,416	113,038	20.3%
452	Water/Sewage	72,750	-	72,750	-	72,750	3,013	8,407	11.6%
453	Gas Heat	245,500	-	245,500	-	245,500	10,354	31,221	12.7%
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	1,650	7,740	24.9%
471	Tuition Paid - Other Districts	110,000	-	110,000	5,066	115,066	(0)	(1)	0.0%
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	8,698	54,487	5.9%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	285,000	-	285,000	-	285,000	22,927	40,575	14.2%
480	Contracted Student Transportation - Special Ed.	169,800	-	169,800	12,951	182,751	-	6,847	3.8%
481	Payment in Lieu of Transportation	65,000	-	65,000	-	65,000	-	62,450	96.1%
<b>3.030</b>	<b>PURCHASED SERVICES</b>	<b>7,865,029</b>	<b>-</b>	<b>7,865,029</b>	<b>303,637</b>	<b>8,168,666</b>	<b>271,165</b>	<b>1,159,049</b>	<b>14.2%</b>

Continued on Next Page

**Riverside Local Schools  
Expenditure Report  
General Fund  
September 30, 2022**

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	3/12= Expendable FY 23	25.00% Sept. Actual	FYTD (2023) Actual	% of Expendable FY 23
	510 General Supplies	818,400	-	818,400	30,806	849,206	142,563	238,023	28.0%
	512 Office Supplies	43,000	-	43,000	1,042	44,042	1,117	4,352	9.9%
	514 Health & Hygiene Supplies	13,000	-	13,000	3,585	16,585	4,993	4,993	30.1%
	517 Computer Supplies	9,100	-	9,100	611	9,711	-	-	0.0%
	526 Textbooks - College Credit Plus	101,500	-	101,500	-	101,500	-	-	0.0%
	560 Food Supplies	16,000	-	16,000	2,200	18,200	3,335	4,922	27.0%
	570 Maintenance Supplies	89,000	-	89,000	11,366	100,366	15,891	25,030	24.9%
	572 Janitor Supplies	110,000	-	110,000	16,946	126,946	-	17,224	13.6%
	581 Transportation Supplies	152,000	-	152,000	55,697	207,697	10,737	37,582	18.1%
	582 Fuel	500,000	-	500,000	76,847	576,847	54,871	84,369	14.6%
	583 Tires	55,000	-	55,000	535	55,535	-	1,971	3.6%
	590 Other Supplies - Plaques	200	-	200	-	200	-	-	0.0%
<b>3.040</b>	<b>SUPPLIES, MATERIALS &amp; TEXTS</b>	<b>1,907,200</b>	<b>-</b>	<b>1,907,200</b>	<b>199,635</b>	<b>2,106,835</b>	<b>233,506</b>	<b>418,465</b>	<b>19.9%</b>
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	35,000	-	35,000	-	35,000	-	-	0.0%
<b>3.050</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	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%
<b>4.010-4.060</b>	<b>TOTAL DEBT SERVICE</b>	<b>80,043</b>	<b>-</b>	<b>80,043</b>	<b>-</b>	<b>80,043</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	841 Dues & Fees	18,700	-	18,700	751	19,451	-	4,050	20.8%
	843 State Audit / Conversion Fees	30,000	-	30,000	-	30,000	1,985	2,548	8.5%
	844 County Board of Education Contribution	27,600	-	27,600	-	27,600	2,294	6,863	24.9%
	845 Property Tax Collection Fees	405,000	-	405,000	-	405,000	2,334	78,713	19.4%
	846 Election Expenses	-	-	-	-	-	287	579	0.0%
	847 Ads Delinquent Lands	1,000	-	1,000	-	1,000	116	116	11.6%
	848 Bank Charges and Fees	60,000	-	60,000	-	60,000	2,092	5,994	10.0%
	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%
<b>4.300</b>	<b>OTHER EXPENSES</b>	<b>622,127</b>	<b>-</b>	<b>622,127</b>	<b>751</b>	<b>622,878</b>	<b>9,109</b>	<b>157,884</b>	<b>25.4%</b>
	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%
<b>5.010-5.030</b>	<b>TRANSFERS &amp; ADVANCES</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>-</b>	<b>250,000</b>	<b>76.9%</b>
<b>5.050</b>	<b>TOTAL EXPENDITURES</b>	<b>47,850,000</b>	<b>-</b>	<b>47,850,000</b>	<b>517,263</b>	<b>48,367,263</b>	<b>3,516,056</b>	<b>10,854,877</b>	<b>22.4%</b>

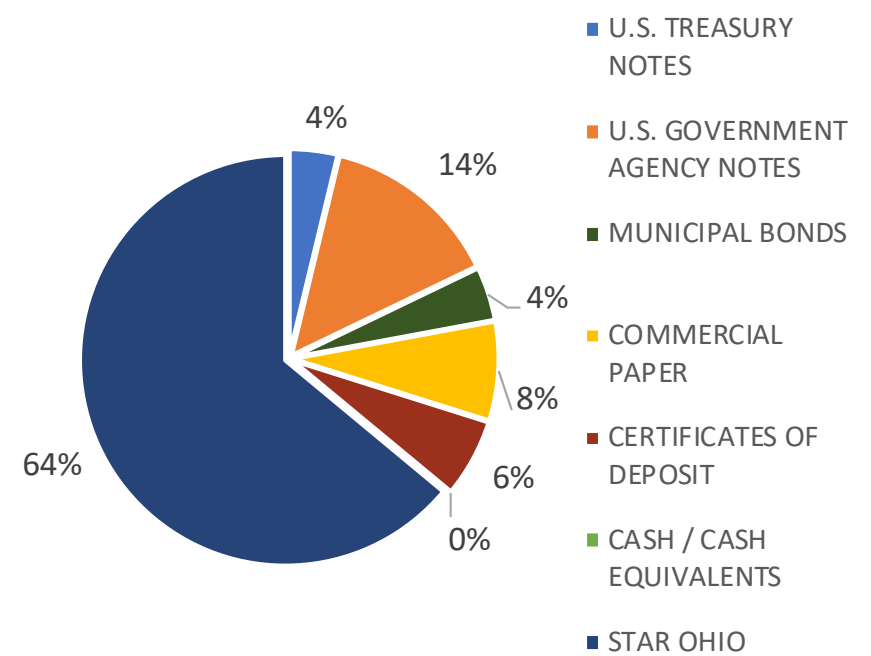


**Investment Accounts**

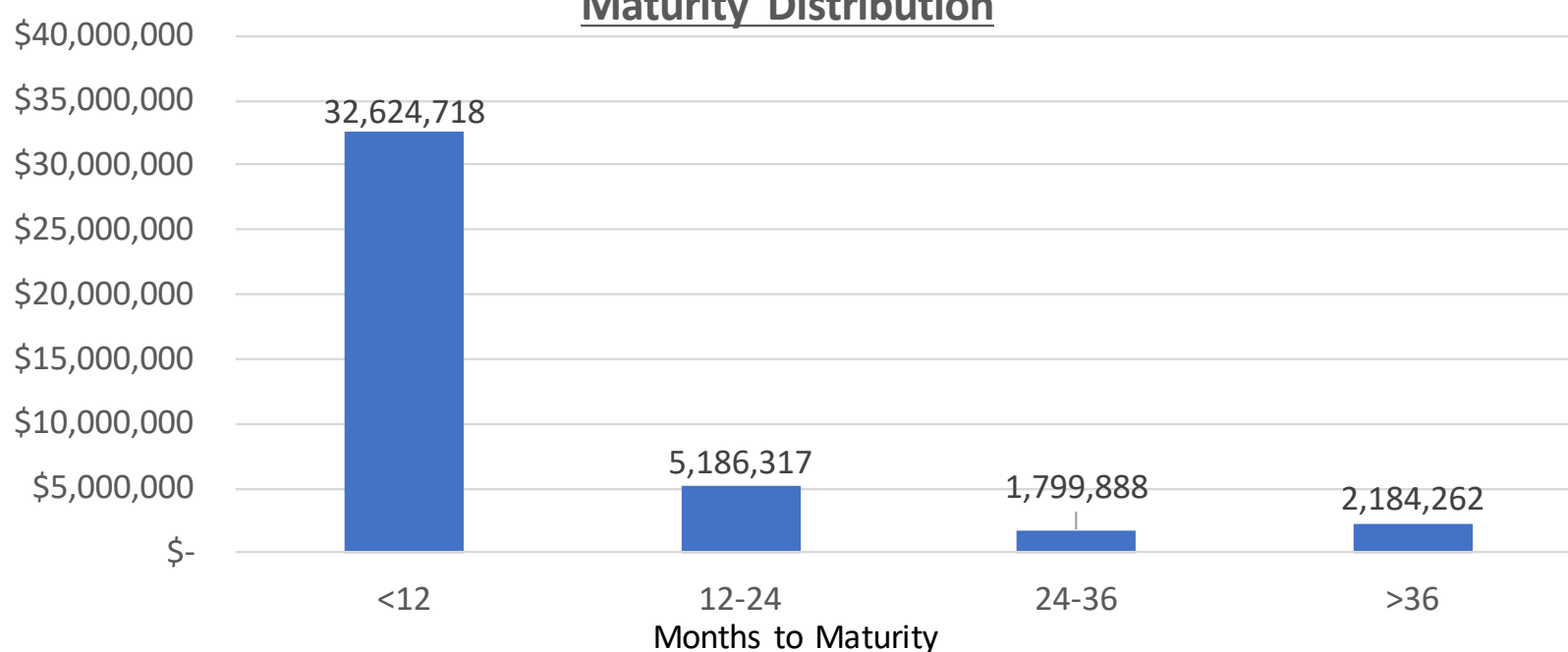
Riverside Local School District	Total Investments	Average Yield	Average Maturity
<b>STAR Ohio</b>	\$ 26,735,085.86	2.95%	0.01 yrs
<b>RedTree Investment Account:</b>			
Certificates of Deposit	\$ 2,571,271.55	1.9%	1.82 yrs
Commercial Paper	\$ 3,252,839.57	3.9%	0.61 yrs
U.S. Government Agency Notes	\$ 5,889,732.18	1.01%	1.55 yrs
U.S. Treasury Notes	\$ 1,573,100.00	1.43%	1.81 yrs
Municipal Bonds	\$ 1,765,434.85	1.1%	3.48 yrs
Money Market Fund	\$ 7,721.25	2.83%	0.01 yrs
<b>RedTree Investment Account Total</b>	<b>\$ 15,060,099.40</b>	<b>1.87%</b>	<b>1.62 yrs</b>
<b>Total Investments</b>	<b>\$ 41,795,185.26</b>	<b>2.55%</b>	<b>0.6 yrs</b>

Benchmark Interest Rates	9/30/22	9/30/21
STAR Ohio	2.95%	0.08%
6-Month Treasury	3.92%	0.05%
2-Year Treasury	4.22%	0.28%

Asset Allocation



Maturity Distribution



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