



FINANCIAL REPORTS

FOR THE MONTH ENDED DECEMBER 31, 2022

**PREPARED BY:
TREASURER'S OFFICE**

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

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

Bank Balances

Huntington	1,906,150.74
Arbiterpay, LLC	10,000.00
Change Fund-Nutrition Services	1,010.00
Petty Cash	200.00
Change Fund-Activity Fund	

Star Ohio	17,732,361.87
Redtree/US Bank	15,087,425.25

Outstanding Items

Payroll Outstanding Checks	(32,687.63)
Operating Outstanding checks	(66,070.23)
Payroll ACH payments Outstanding	(35,662.76)

Total Bank Balance

-

34,602,727.24

Book Balances

Cash Summary Report	34,602,727.24
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Total Book Balance

-

34,602,727.24

Reconciled Difference

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**Riverside Local Schools
Fund Balance Report
All Funds
December 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	706,915.09	22,117,934.71	3,724,534.97	22,637,929.42	21,630,109.26	4,412,226.07	17,217,883.19
002	Bond Retirement	1,743,422.92	3,962.07	838,957.71	-	1,062,211.61	1,520,169.02	-	1,520,169.02
003	Permanent Improvement	653,324.59	3,792.80	53,725.20	-	-	707,049.79	-	707,049.79
004	Building Fund	95,168.99	176.07	777.44	-	28,391.46	67,554.97	46,364.82	21,190.15
006	Food Service Fund	938,428.10	262,879.97	1,152,645.76	151,970.90	893,723.56	1,197,350.30	572,174.11	625,176.19
012	Adult Education	936.08	-	-	-	-	936.08	-	936.08
018	Public School Support	186,478.87	13,402.74	42,964.29	9,850.32	55,380.47	174,062.69	42,117.73	131,944.96
020	Latchkey	124,559.12	21,256.91	160,356.10	17,303.02	158,717.86	126,197.36	12,623.50	113,573.86
022	Unclaimed Funds	8,328.30	-	-	-	-	8,328.30	-	8,328.30
030	Joint Financing District	1,433,802.40	5,770.17	1,518,789.84	230,751.32	1,365,429.03	1,587,163.21	-	1,587,163.21
033	Permanent Improvement Levy	7,367,912.39	20,341.51	1,318,727.58	12,981.20	881,995.18	7,804,644.79	359,118.26	7,445,526.53
035	Termination Benefit Fund	174,299.17	714.28	252,843.10	2,282.21	153,085.75	274,056.52	-	274,056.52
200	Student Managed Activity	69,938.18	27,506.05	109,523.75	10,584.49	75,511.28	103,950.65	61,160.65	42,790.00
300	District Managed Activity	112,821.87	28,114.48	186,425.07	28,030.52	201,806.74	97,440.20	78,085.53	19,354.67
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	42.69	224.91	3,038.08	17,633.72	16,379.47	-	16,379.47
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	81,901.06	88,399.90	45,719.22	407,741.00	(297,014.57)	74,185.00	(371,199.57)
510	Coronavirus Relief Fund	-	-	-	-	-	-	-	-
516	IDEA Part B Special Education	35,337.07	-	119,234.62	110,522.65	610,195.96	(455,624.27)	105,223.86	(560,848.13)
551	Title III - Limited English Proficiency	-	-	-	2,234.37	8,255.36	(8,255.36)	11,689.52	(19,944.88)
572	Title I - Targeted Assistance	17,277.33	-	55,197.90	38,317.57	222,694.77	(150,219.54)	511.92	(150,731.46)
584	Title IV-A - Student Support and Academic Enrichment	578.00	-	-	-	5,628.00	(5,050.00)	-	(5,050.00)
587	ECSE - Early Childhood Special Education	-	-	-	-	2,888.97	(2,888.97)	3,141.96	(6,030.93)
590	Title II-A Improving Teacher Quality	1,332.44	-	6,901.89	4,269.94	29,167.59	(20,933.26)	12,902.59	(33,835.85)
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	1,176,775.89	28,269,733.65	4,392,390.78	28,861,169.43	34,602,727.24	5,802,325.52	28,800,401.72

**Riverside Local Schools
Appropriation Summary
All Funds
December 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	22,637,929.42	4,412,226.07	21,317,107.96
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	28,391.46	46,364.82	19,789.24
006	Food Service Fund	2,230,000.00	15,934.54	2,245,934.54	893,723.56	572,174.11	780,036.87
012	Adult Education	936.08	-	936.08	-	-	936.08
018	Public School Support	277,160.00	6,646.95	283,806.95	55,380.47	42,117.73	186,308.75
020	Latchkey	390,000.00	27,846.26	417,846.26	158,717.86	12,623.50	246,504.90
022	Unclaimed Funds	2,000.00	-	2,000.00	-	-	2,000.00
030	Joint Financing District	2,780,000.00	-	2,780,000.00	1,365,429.03	-	1,414,570.97
033	Permanent Improvement Levy	3,500,000.00	752,238.57	4,252,238.57	881,995.18	359,118.26	3,011,125.13
035	Termination Benefit Fund	250,000.00	-	250,000.00	153,085.75	-	96,914.25
200	Student Managed Activity	212,582.00	251.00	212,833.00	75,511.28	61,160.65	76,161.07
300	District Managed Activity	435,807.00	21,686.88	457,493.88	201,806.74	78,085.53	177,601.61
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	17,633.72	-	16,266.28
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	407,741.00	74,185.00	402,635.77
510	Coronavirus Relief Fund	-	-	-	-	-	-
516	IDEA Part B Special Education	1,273,421.08	8,488.77	1,281,909.85	610,195.96	105,223.86	566,490.03
551	Title III - Limited English Proficiency	22,909.23	-	22,909.23	8,255.36	11,689.52	2,964.35
572	Title I - Targeted Assistance	550,999.00	2,227.94	553,226.94	222,694.77	511.92	330,020.25
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	2,888.97	3,141.96	27,651.84
590	Title II-A Improving Teacher Quality	117,851.57	1,215.50	119,067.07	29,167.59	12,902.59	76,996.89
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	28,861,169.43	5,802,325.52	29,671,674.14

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

	December 2021 Actual	December 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	533,144	578,421	45,277	3,375,440	3,659,132	283,692
1.040 Restricted Grants-in-Aid	8,945	37,759	28,813	53,673	228,118	174,445
1.050 Property Tax Allocation	-	-	-	1,870,506	1,898,552	28,047
1.060 All Other Operating Revenue	44,457	86,836	42,379	569,765	901,308	331,543
1.070 Total Revenue	586,546	703,015	116,469	21,008,416	22,102,622	1,094,206
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	-	3,900	3,900	13,285	15,313	2,028
2.070 Total Other Financing Sources	-	3,900	3,900	1,902,367	15,313	(1,887,054)
2.080 Total Revenues and Other Financing Sources	586,546	706,915	120,369	22,910,782	22,117,935	(792,848)
EXPENDITURES						
3.010 Personal Services	1,866,544	2,087,388	220,844	10,959,229	12,179,051	1,219,822
3.020 Employees' Retirement/Insurance Benefits	942,157	968,562	26,405	5,426,321	5,816,055	389,734
3.030 Purchased Services	287,555	535,812	248,257	2,358,500	3,163,321	804,821
3.040 Supplies and Materials	88,926	121,015	32,089	798,609	961,747	163,138
3.050 Capital Outlay	-	-	-	9,948	161	(9,787)
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	9,502	11,758	2,257	179,367	196,621	17,253
4.500 Total Expenditures	3,194,683	3,724,535	529,852	19,801,869	22,387,929	2,586,060
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	3,194,683	3,724,535	529,852	21,706,869	22,637,929	931,060
6.010 Excess Rev & Other Fin. Sources Over (Under) Exp & Other Fin. Uses	(2,608,137)	(3,017,620)	(409,483)	1,203,913	(519,995)	(1,723,908)
7.010 Beginning Cash Balance	22,202,054	24,647,729	2,445,675	18,390,004	22,150,104	3,760,100
7.020 Ending Cash Balance	19,593,917	21,630,109	2,036,192	19,593,917	21,630,109	2,036,192
8.010 Outstanding Encumbrances	3,929,464	4,412,226	482,762	3,929,464	4,412,226	482,762
15.010 Unreserved Fund Balance	15,664,453	17,217,883	1,553,430	15,664,453	17,217,883	1,553,430

NOTE: Report includes General Fund only.

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

		6/12= 50.00%				
SM-2 Line #	Receipt Code	Revenue Source	FY 23 Estimate	Dec. 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	578,421	3,517,662	50.6%
1.035	3190	Other Unrestricted Grants-In-Aid (Casino Revenue)	275,000	-	141,470	51.4%
			<u>7,224,462</u>	<u>578,421</u>	<u>3,659,132</u>	<u>50.7%</u>
1.040	3211	Poverty Based Assistance	93,882	7,683	47,123	50.2%
1.040	3215	Career Technical Education	1,365	94	663	48.5%
1.040	3216	Gifted	149,295	12,275	74,225	49.7%
1.040	3217	English Learners	21,596	1,873	10,946	50.7%
1.040	3218	Student Wellness and Success	190,538	15,834	95,161	49.9%
1.040	3219	Other Restricted State Revenue - Catastrophic Cost	-	-	-	0.0%
			<u>456,676</u>	<u>37,759</u>	<u>228,118</u>	<u>50.0%</u>
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%
			<u>3,777,471</u>	<u>-</u>	<u>1,898,552</u>	<u>50.3%</u>
1.060	1190	Manufactured Homes Tax	55,000	-	24,729	45.0%
1.060	1219	Tuition - Preschool	55,000	2,700	16,610	30.2%
1.060	1221	Tuition - SF 14	95,000	-	88,690	93.4%
1.060	1223	Tuition - Other Districts - Special Education	245,000	(102)	54,702	22.3%
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	120	21,754	72.5%
1.060	1410	Interest	300,000	56,375	268,739	89.6%
1.060	1740	Class Fees	229,000	6,878	131,964	57.6%
1.060	1790	Pay to Participate Fees	195,000	7,215	83,400	42.8%
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	13,192	61,988	16.1%
1.060	1860	Fines / Damages	18,050	435	4,742	26.3%
1.060	1880	Compensation from Property Tax Exempt.	160,000	-	88,485	55.3%
1.060	1890	Other Revenue / Shared Services	42,000	23	22,207	52.9%
			<u>1,822,050</u>	<u>86,836</u>	<u>901,308</u>	<u>49.5%</u>
		Total Revenue	46,720,874	703,015	22,102,622	47.3%
Other Financing Sources:						
2.010	1941	Tax Anticipation Notes	-	-	-	0.0%
2.060	1933	Sale of Assets	-	3,900	8,583	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	498,000	3,900	15,313	3.1%
		Total Revenue and Other Financing Sources	47,218,874	706,915	22,117,935	46.8%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	6/12= Expendable FY 23	50.00% Dec. Actual	FYTD (2023) Actual	% of Expendable FY 23
111	Regular Certificated Salaries	18,263,401	(35,000)	18,228,401	-	18,228,401	1,486,195	8,772,198	48.1%
112	Substitute Teachers	189,500	-	189,500	-	189,500	1,761	66,545	35.1%
113	Extra Duty/Supplemental Teachers	402,100	-	402,100	-	402,100	49,028	155,197	38.6%
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	492,911	2,846,690	51.0%
142	Substitute Non-Certificated	188,200	-	188,200	-	188,200	11,106	129,764	69.0%
143	Extra Duty/Supplemental Non-Certificated	192,700	-	192,700	-	192,700	32,384	69,822	36.2%
144	Overtime - Non-Certificated	159,500	-	159,500	-	159,500	13,379	108,756	68.2%
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	6,125	40.8%
3.010	SALARIES & WAGES	25,136,701	(35,000)	25,101,701	-	25,101,701	2,087,388	12,179,051	48.5%
210	STRS	3,553,500	-	3,553,500	-	3,553,500	272,944	1,634,939	46.0%
220	SERS	983,000	-	983,000	-	983,000	83,558	527,911	53.7%
223	Social Security - BOE and Summer Workers	1,600	-	1,600	-	1,600	28	520	32.5%
239	Other Fringe Benefits - Certified	1,800	-	1,800	-	1,800	150	900	50.0%
241	Medical Insurance - Certificated	4,555,000	-	4,555,000	-	4,555,000	374,347	2,237,334	49.1%
242	Life Insurance - Certificated	37,800	-	37,800	-	37,800	3,200	19,000	50.3%
249	Medicare - Certificated	268,000	-	268,000	-	268,000	23,510	137,105	51.2%
251	Medical Insurance - Non-Certificated	2,165,000	-	2,165,000	-	2,165,000	184,380	1,101,971	50.9%
252	Life Insurance - Non-Certificated	17,700	-	17,700	-	17,700	1,576	9,358	52.9%
259	Medicare - Non-Certificated	132,000	-	132,000	-	132,000	11,579	67,529	51.2%
261	Workers Compensation - Certificated	105,500	-	105,500	8,871	114,371	8,904	53,257	46.6%
262	Workers Compensation - Non-Certificated	50,000	-	50,000	4,369	54,369	4,385	26,231	48.3%
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	968,562	5,816,055	48.9%

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	6/12= Expendable FY 23	50.00% Dec. Actual	FYTD (2023) Actual	% of Expendable FY 23
410	Contracted Services	2,482,919	-	2,482,919	25,029	2,507,948	158,566	977,197	39.0%
411	Instructional Contracted Services	472,000	-	472,000	8,793	480,793	16,278	148,830	31.0%
412	Consultation/Support Services	-	-	-	-	-	2,303	9,211	0.0%
413	Health Services	459,500	-	459,500	12,267	471,767	26,963	174,374	37.0%
415	Consultant Services	300,000	-	300,000	1	300,001	-	-	0.0%
418	Legal Services	225,250	-	225,250	63,880	289,130	19,175	56,173	19.4%
419	Other Professional Services	4,000	-	4,000	-	4,000	-	2,106	52.7%
420	Contracted Services - Property	666,000	-	666,000	23,566	689,566	16,445	301,644	43.7%
422	Trash	38,000	-	38,000	1,115	39,115	4,075	18,225	46.6%
423	Repairs	307,000	-	307,000	49,634	356,634	14,772	274,787	77.1%
424	Insurance	154,610	-	154,610	-	154,610	-	150,497	97.3%
425	Insurance	35,000	-	35,000	-	35,000	-	17,500	50.0%
429	Uniforms / Security	39,000	-	39,000	1,553	40,553	1,247	8,595	21.2%
430	Instructional Mileage / Prof. Def. Expense	12,800	-	12,800	1,547	14,347	354	2,754	19.2%
439	Travel and Meeting Expense	21,900	-	21,900	3,671	25,571	4,204	9,620	37.6%
441	Telephones	45,500	-	45,500	-	45,500	2,595	12,799	28.1%
443	Postage	24,000	-	24,000	272	24,272	-	4,118	17.0%
446	Advertising - Legal	2,000	-	2,000	-	2,000	-	303	15.1%
451	Electricity	556,500	-	556,500	-	556,500	40,151	234,019	42.1%
452	Water/Sewage	72,750	-	72,750	-	72,750	10,039	36,714	50.5%
453	Gas Heat	245,500	-	245,500	-	245,500	13,530	59,156	24.1%
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	3,881	9,701	8.4%
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	37,774	233,242	25.2%
477	Open Enrollment Tuition - Other Districts	-	-	-	-	-	-	-	0.0%
478	Community School Deductions	-	-	-	-	-	-	-	0.0%
479	Other Tuition	285,000	-	285,000	-	285,000	124,159	229,843	80.7%
480	Contracted Student Transportation - Special Ed.	169,800	-	169,800	12,951	182,751	39,301	101,599	55.6%
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	535,812	3,163,321	38.7%

Continued on Next Page

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

SM-2 Line #	Expenditures	Permanent Appropriation FY 23	Appropriation Adjustments	Revised Appropriation FY 23	Prior FY Carryover Encumbrances	6/12= Expendable FY 23	50.00% Dec. Actual	FYTD (2023) Actual	% of Expendable FY 23
	510 General Supplies	818,400	35,000	853,400	30,806	884,206	48,141	489,901	55.4%
	512 Office Supplies	43,000	-	43,000	1,042	44,042	2,816	32,643	74.1%
	514 Health & Hygiene Supplies	13,000	-	13,000	3,585	16,585	-	7,426	44.8%
	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	240	5,837	32.1%
	570 Maintenance Supplies	89,000	-	89,000	11,366	100,366	9,525	54,126	53.9%
	572 Janitor Supplies	110,000	-	110,000	16,946	126,946	-	44,887	35.4%
	581 Transportation Supplies	152,000	-	152,000	55,697	207,697	28,344	98,800	47.6%
	582 Fuel	500,000	-	500,000	76,847	576,847	25,119	204,366	35.4%
	583 Tires	55,000	-	55,000	535	55,535	6,830	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	121,015	961,747	44.9%
	620 Building Improvements	-	-	-	-	-	-	-	0.0%
	640 New Equipment	35,000	-	35,000	-	35,000	-	161	0.5%
3.050	TOTAL CAPITAL OUTLAY	35,000	-	35,000	-	35,000	-	161	0.5%
	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	-	5,309	27.3%
	843 State Audit / Conversion Fees	30,000	-	30,000	-	30,000	8,443	25,655	85.5%
	844 County Board of Education Contribution	27,600	-	27,600	-	27,600	2,305	13,777	49.9%
	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	1,010	9,567	16.0%
	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%
4.300	OTHER EXPENSES	622,127	-	622,127	751	622,878	11,758	196,621	31.6%
	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	47,850,000	(0)	47,850,000	517,263	48,367,263	3,724,535	22,637,929	46.8%



Riverside Local School District Monthly Investment Report



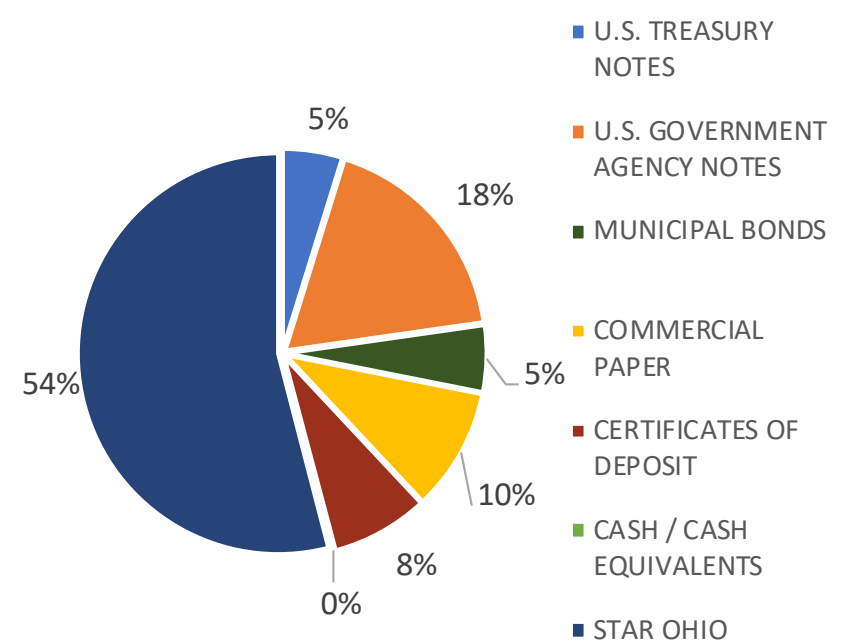
December 31, 2022

Investment Accounts

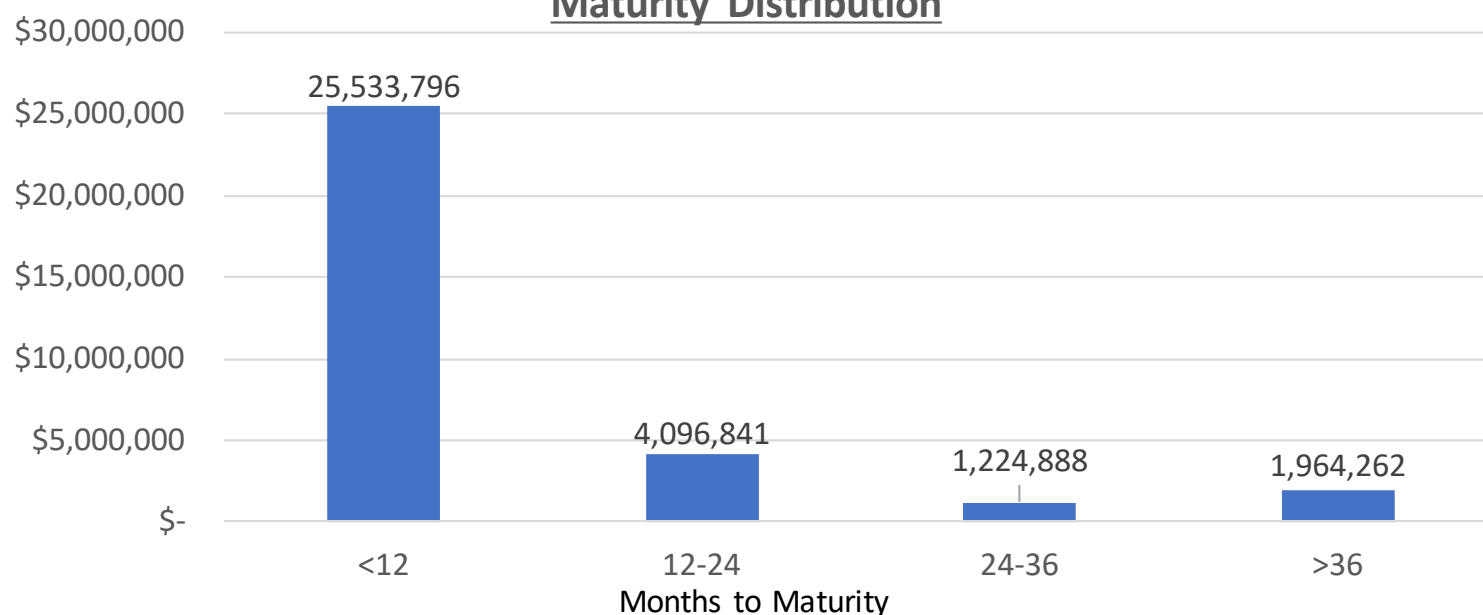
Riverside Local School District	Total Investments	Average Yield	Average Maturity
STAR Ohio	\$ 17,732,361.87	4.48%	0.01 yrs
RedTree Investment Account:			
Certificates of Deposit	\$ 2,571,271.55	1.89%	1.57 yrs
Commercial Paper	\$ 3,252,839.57	3.9%	0.36 yrs
U.S. Government Agency Notes	\$ 5,889,732.18	1%	1.31 yrs
U.S. Treasury Notes	\$ 1,573,100.00	1.43%	1.56 yrs
Municipal Bonds	\$ 1,765,434.85	1.1%	3.27 yrs
Money Market Fund	\$ 35,047.10	4.15%	0.01 yrs
RedTree Investment Account Total	\$ 15,087,425.25	1.88%	1.37 yrs
Total Investments	\$ 32,819,787.12	3.27%	0.65 yrs

Benchmark Interest Rates	12/31/22	12/31/21
STAR Ohio	4.48%	0.09%
6-Month Treasury	4.76%	0.19%
2-Year Treasury	4.41%	0.73%

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.