



Austintown Local School District

Monthly Financial Report

Fiscal Year 2021 Revenue and Expenditure Activity Through May

Treasurer/CFO, Blaise E. Karlovic

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FISCAL YEAR 2021 REVENUE AND EXPENDITURE ANALYSIS THROUGH MAY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$240,865

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$791,572

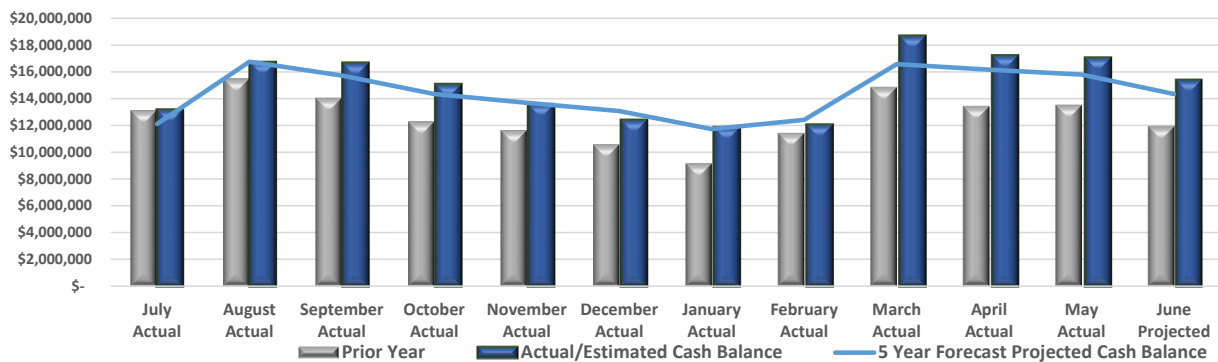
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$1,032,437

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



MAY CASH BALANCE IS

\$3,517,834

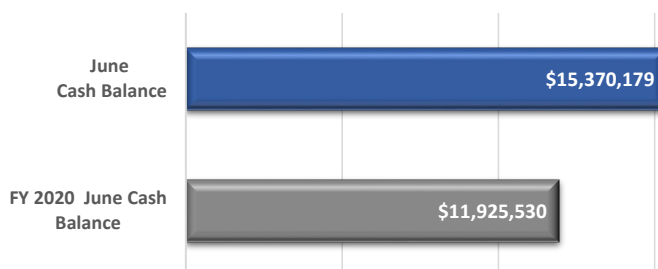
MORE THAN LAST MAY

MAY CASH BALANCE IS

\$1,032,437

MORE THAN THE FORECASTED
AMOUNT

3. FISCAL YEAR 2021 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



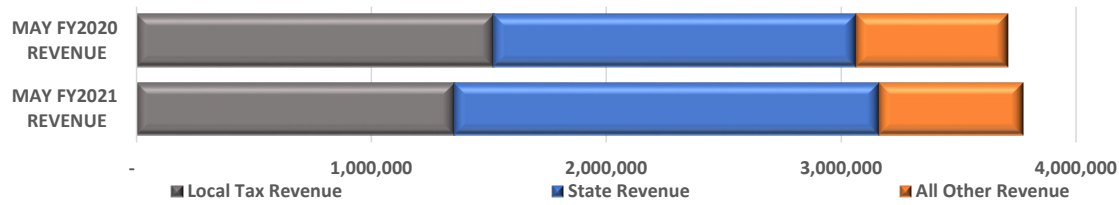
OPERATING SURPLUS OF

\$3,444,649

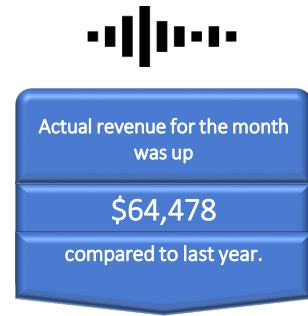
WILL INCREASE THE CASH BALANCE
BY THE END OF THE FISCAL YEAR

FISCAL YEAR 2021 MONTHLY REVENUE ANALYSIS - MAY

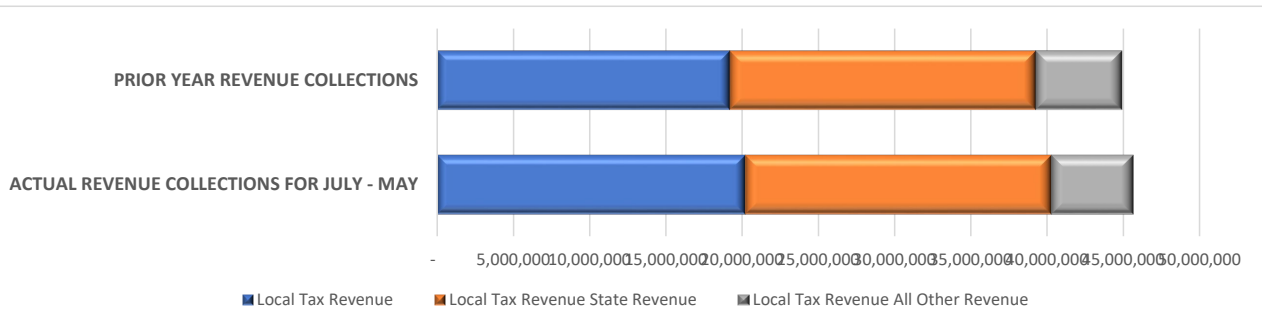
1. MAY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



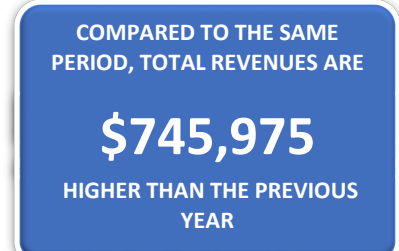
	Actual Revenue Collections For May	Prior Year Revenue Collections	Actual Compared to Last Year
Local Tax Revenue	1,353,051	1,518,470	▼ (165,420)
State Revenue	1,807,996	1,545,750	▲ 262,247
All Other Revenue	614,393	646,742	▼ (32,349)
Total Revenue	3,775,440	3,710,963	▲ 64,478



2. ACTUAL REVENUE RECEIVED THROUGH MAY COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - May	Prior Year Revenue Collections For July - May	Current Year Compared to Last Year
Local Tax Revenue	20,214,068	19,212,287	▲ 1,001,781
State Revenue	20,063,751	20,048,760	▲ 14,991
All Other Revenue	5,358,444	5,629,241	▼ (270,797)
Total Revenue	45,636,264	44,890,288	▲ 745,975



FISCAL YEAR 2021 REVENUE ANALYSIS - JULY - MAY

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A**

\$240,865

FAVORABLE COMPARED TO FORECAST

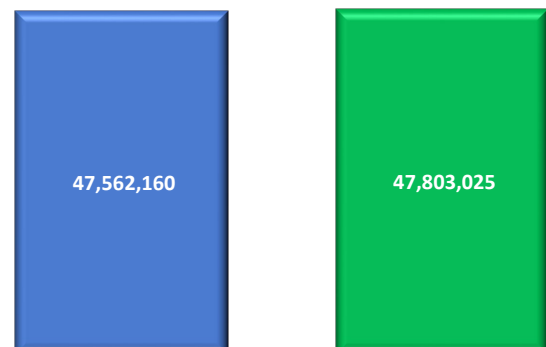
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Local Tax Revenue	19,989,191	20,214,068	224,877
State Revenue	21,904,534	21,909,637	5,103
All Other Revenue	5,668,435	5,679,320	10,885
Total Revenue	47,562,160	47,803,025	240,865

The district's current cash flow, both actual and estimated indicate a favorable variance of \$240,865

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through May indicate that Fiscal Year 2021 actual/estimated revenue could total \$47,803,025, a favorable variance of \$240,865 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

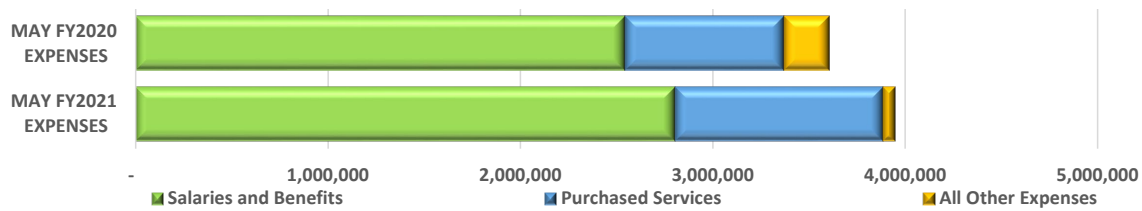
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



2021 5-Year Forecast Total Revenue July - May Actual Revenue Collected
To-date plus June Estimated
Revenue Collections

FISCAL YEAR 2021 MONTHLY EXPENDITURE ANALYSIS - MAY

1. MAY EXPENDITURES COMPARED TO PRIOR YEAR



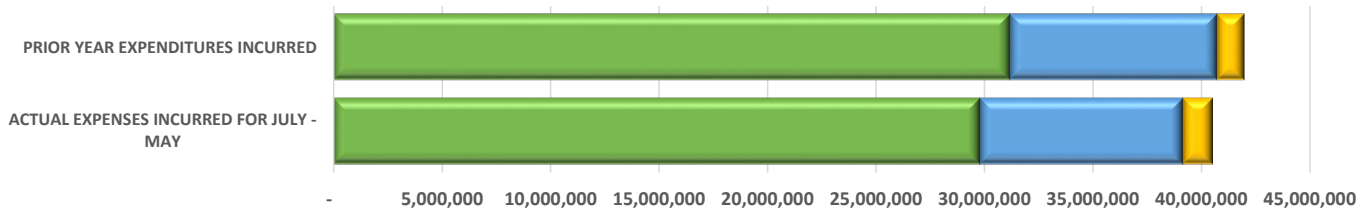
	Actual Expenses For May	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	2,802,487	2,543,898	▲ 258,589
Purchased Services	1,079,015	825,170	▲ 253,845
All Other Expenses	67,107	240,052	▼ (172,944)
Total Expenditures	3,948,608	3,609,119	▲ 339,489

Actual expenses for the month was up

\$339,489

compared to last year.

2. ACTUAL EXPENSES INCURRED THROUGH MAY COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - May	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	29,792,198	31,171,257	▼ (1,379,059)
Purchased Services	9,344,754	9,527,667	▼ (182,913)
All Other Expenses	1,396,577	1,271,510	▲ 125,067
Total Expenditures	40,533,529	41,970,433	▼ (1,436,905)

Compared to the same period, total expenditures are

\$1,436,905

lower than the previous year

FISCAL YEAR 2021 EXPENDITURE ANALYSIS - JULY - MAY

3. POSSIBLE CASH FLOW VARIANCE FROM FORECAST DUE TO FYTD ACTUAL RESULTS

**CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A**

\$791,572

**FAVORABLE COMPARED TO
FORECAST**

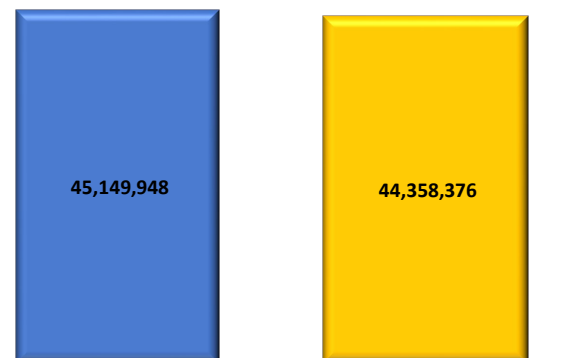
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	32,657,260	32,630,837	▼ (26,423)
Purchased Services	10,038,705	10,181,747	▲ 143,042
All Other Expenses	2,453,983	1,545,792	▼ (908,191)
Total Expenditures	45,149,948	44,358,376	▼ (791,572)

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$791,572.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through May indicate that Fiscal Year 2021 actual/estimated expenditures could total \$44,358,376 which has a favorable expenditure variance of \$791,572. This means the forecast cash balance could be improved.

Comparison of 5 Year Forecast Total
Expenditures with Actual + Estimated
Monthly Cash Flow



2021 5-Year Forecast Total Expenditures July - May Actual Expended to-date plus
June Estimated Expenditures

Comparison of Current Forecast Amount
to Updated FYTD Actual + FY Estimated Remaining

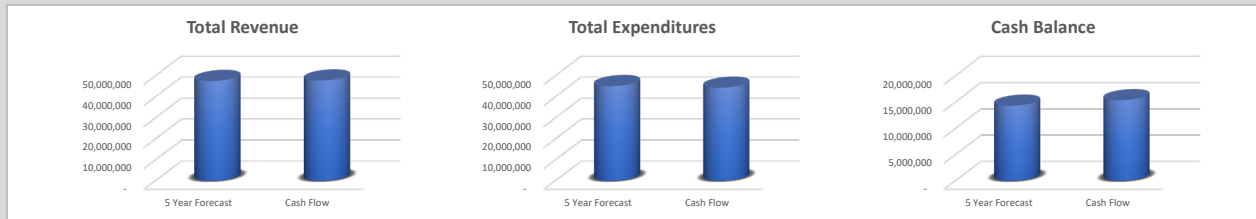
Austintown Local School District

FYTD Thi MAY

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5year Forecast 2021	Proj. from Actual/Est. Cash Flow 2021	FYTD Actual Through Month Of: Through May	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	0	16,482,882	16,482,882	16,482,882	-
1.020 - Public Utility Personal Property	0	1,227,878	1,227,878	1,227,878	-
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	5,101	21,143,349	21,148,450	19,403,690	1,744,760
1.040 - 1.045 - Restricted Grants-in-Aid	2	761,185	761,187	660,061	101,126
		-	-	-	-
1.050 - Property Tax Allocation	224,877	2,278,431	2,503,308	2,503,308	-
1.060 - All Other Operating Revenues	9,362	4,219,392	4,228,754	3,916,110	312,644
1.070 - Total Revenue	239,342	46,113,117	46,352,459	44,193,929	2,158,530
Other Financing Sources:					
2.070 - Total Other Financing Sources	1,523	1,449,043	1,450,566	1,442,334	8,231
2.080 - Total Revenues and Other Financing Sources	240,865	47,562,160	47,803,025	45,636,264	2,166,761
Expenditures:					
3.010 - Personnel Services	(14,808)	22,928,829	22,914,021	20,963,382	1,950,639
3.020 - Employees' Retirement/Insurance Benefits	(11,615)	9,728,431	9,716,816	8,828,816	888,000
3.030 - Purchased Services	143,042	10,038,705	10,181,747	9,344,754	836,993
3.040 - Supplies and Materials	3,318	952,140	955,458	901,341	54,117
3.050 - Capital Outlay	(0)	36	36	36	-
3.060 - 4.060 - Intergovernmental, Debt & Interest	0	-	0	-	-
4.300 - Other Objects	3,493	461,805	465,298	462,526	2,773
4.500 - Total Expenditures	123,430	44,109,946	44,233,376	40,500,855	3,732,521
Other Financing Uses:					
5.040 - Total Other Financing Uses	(915,002)	1,040,002	125,000	32,674	92,326
5.050 - Total Expenditures and Other Financing Uses	(791,572)	45,149,948	44,358,376	40,533,529	3,824,847
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	1,032,437	2,412,212	3,444,649	5,102,735	(1,658,086)
7.010 - Cash Balance July 1	-	11,925,530	11,925,530		
7.020 - Cash Balance June 30	1,032,437	14,337,742	15,370,179		

Projected Differences from 5year Forecast Actuals/Estimates as compared to Cash Flow Actual/Estimates



Dollar Variance: 240,865
Percent Variance: 0.51%

Dollar Variance: (791,572)
Percent Variance: -1.75%

Dollar Variance: 1,032,437
Percent Variance: 7.20%

Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1100 - 1199 Local Taxes	\$16,878,859	\$16,917,377	\$17,710,760	\$38,517	\$793,384
Total	\$16,878,859	\$16,917,377	\$17,710,760	\$38,517	\$793,384
Locally Generated Revenue	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1200 - 1299 Tuition and Patron Payments	\$3,728,775	\$3,362,041	\$3,134,788	-\$366,733	-\$227,253
1300 - 1399 Transportation Fees	\$0	\$35,020	\$19,245	\$35,020	-\$15,775
1400 - 1499 Investment Earnings	\$444,547	\$544,331	\$200,783	\$99,783	-\$343,548
1500 - 1599 Food Services	-\$1,000	\$562	\$0	\$1,562	-\$562
1600 - 1699 Student Activities	\$2,807	\$4,282	\$3,226	\$1,475	-\$1,057
1700 - 1799 Class Fees	\$64,010	\$58,371	\$19,519	-\$5,638	-\$38,852
1800 - 1899 Miscellaneous Receipts	\$16,333	\$18,828	\$18,349	\$2,495	-\$479
1900 - 1999 Other Revenue Not Above	\$19,133	\$12,387	\$31,060	-\$6,745	\$18,673
Total	\$4,274,604	\$4,035,822	\$3,426,969	-\$238,782	-\$608,853
Intermediate Revenue	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
3100 - 3199 Unrestricted Grants In Aid	\$20,980,719	\$21,699,231	\$21,906,998	\$718,513	\$207,767
3200 - 3299 Restricted Aid State	\$651,649	\$660,079	\$660,061	\$8,430	-\$18
3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$21,632,368	\$22,359,310	\$22,567,059	\$726,943	\$207,749
Federal Revenue	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$403,535	\$852,907	\$492,646	\$449,371	-\$360,260
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
Total	\$403,535	\$852,907	\$492,646	\$449,371	-\$360,260
Other Financing Sources	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
5100 - 5199 Transfers In	\$0	\$32,674	\$32,674	\$32,674	\$0
5200 - 5299 Advances In	\$66,988	\$1,551	\$0	-\$65,437	-\$1,551
5300 - 5399 Refund of Prior Year Expense	\$288,271	\$690,647	\$1,406,155	\$402,376	\$715,508
Total	\$355,259	\$724,872	\$1,438,828	\$369,613	\$713,956
Total Revenue	\$43,544,626	\$44,890,288	\$45,636,264	\$1,345,662	\$745,975

Revenue Analytics					
Expenditure Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
111 - Regular Certified Salaries	\$16,237,767	\$16,480,332	\$16,124,954	\$242,565	-\$355,378
112-119 All Other Certified Salaries	\$1,017,637	\$738,756	\$732,370	-\$278,881	-\$6,386
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$91,344	\$148,481	\$29,857	\$57,138	-\$118,625
141 Regular Classified Salaries	\$4,223,840	\$4,129,847	\$3,772,460	-\$93,994	-\$357,387
142 - 149 All Other Classified Salaries	\$209,714	\$246,220	\$248,022	\$36,506	\$1,802
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$4,323	\$37,650	\$49,470	\$33,327	\$11,821
170 - 190 - Other Wages and Salaries	\$12,677	\$8,625	\$6,250	-\$4,052	-\$2,375
Total	\$21,797,302	\$21,789,910	\$20,963,382	-\$7,391	-\$826,528
3.02 Fringe Benefits	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
210-219 Retirement Certified	\$2,894,780	\$2,769,443	\$3,047,132	-\$125,337	\$277,689
220-229 Retirement Classified	\$1,062,072	\$1,131,378	\$780,897	\$69,306	-\$350,482
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$3,791,924	\$4,593,551	\$4,241,221	\$801,628	-\$352,331
250-259 Insurance Classified	\$587,013	\$765,064	\$660,020	\$178,051	-\$105,044
260-269 Insurance - Workers' Compensation	\$5,516	\$90,907	\$0	\$85,392	-\$90,907
270-279 Deferred Compensation	\$12,884	\$8,764	\$0	-\$4,119	-\$8,764
280-289 Insurance Unemployment	\$24,330	\$22,238	\$99,546	-\$2,091	\$77,308
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$8,378,517	\$9,381,347	\$8,828,816	\$1,002,830	-\$552,531
3.03 Purchased Services	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
410-419 Professional and Technical Services	\$3,799,712	\$3,470,519	\$3,325,059	-\$329,193	-\$145,460
420-429 Non-utility Property Services	\$703,828	\$576,335	\$568,507	-\$127,493	-\$7,828
430-439 Travel, Mileage, Meeting Expense	\$63,983	\$28,756	\$7,298	-\$35,227	-\$21,458
440-449 Communications	\$111,476	\$71,131	\$104,915	-\$40,345	\$33,784
450-459 Utilities	\$915,672	\$749,086	\$794,244	-\$166,586	\$45,158
460-469 Contracted Craft or Trade Services	\$14,680	\$17,667	\$7,152	\$2,987	-\$10,515
470-479 Tuition and Similar	\$4,403,098	\$4,506,157	\$4,479,877	\$103,058	-\$26,279
480-489 Pupil Transportation	\$22,311	\$55,777	\$14,573	\$33,466	-\$41,204
490-499 Other Purchased Services	\$37,180	\$52,240	\$43,129	\$15,060	-\$9,111
Total	\$10,071,940	\$9,527,667	\$9,344,754	-\$544,273	-\$182,913
3.04 Supplies	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
510-519 General Supplies	\$330,968	\$338,149	\$386,830	\$7,180	\$48,682
520-529 Textbooks	\$22,949	\$24,485	\$2,670	\$1,537	-\$21,816
530-539 Library Books	\$0	\$0	\$0	\$0	\$0
540-549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550-559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560-569 Food and Related Supplies	\$3,261	\$3,816	\$431	\$554	-\$3,384
570-579 Supplies for Operation and Repair - Buildings	\$192,506	\$217,207	\$314,100	\$24,701	\$96,893
580-589 Supplies for Operation and Repair - Vehicles	\$232,153	\$187,120	\$197,309	-\$45,033	\$10,190
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$781,837	\$770,777	\$901,341	-\$11,061	\$130,565
3.05 Capital and Equipment	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
610-619 Land	\$2,210	\$0	\$0	-\$2,210	\$0
620-629 Buildings	-\$480,748	\$22,585	\$0	\$503,333	-\$22,585
630-639 Improvements Other Than Buildings	\$1,571	\$0	\$0	-\$1,571	\$0
640-649 Equipment	\$38,257	\$15,989	\$36	-\$22,268	-\$15,953
650-659 Vehicles	\$0	\$0	\$0	\$0	\$0
660-669 School Buses	\$0	\$0	\$0	\$0	\$0
670-679 Library Books	\$0	\$0	\$0	\$0	\$0
680-689 Livestock	\$0	\$0	\$0	\$0	\$0
690-699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total	-\$438,710	\$38,574	\$36	\$477,284	-\$38,538
3.06 Other Objects (800's)	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
810-819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820-829 Interest	\$0	\$0	\$0	\$0	\$0
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$462,515	\$399,770	\$425,754	-\$62,746	\$25,984
850-859 Insurance	\$15,770	\$13,898	\$27,292	-\$1,872	\$13,394
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$52	\$53	\$0	\$1	-\$53
880-889 Awards and Prizes	\$5,799	\$3,033	\$6,765	-\$2,766	\$3,732
890-899 Other Miscellaneous Expenditures	\$664	\$1,247	\$2,715	\$583	\$1,468
Total	\$484,800	\$418,001	\$462,526	-\$66,799	\$44,525
Other Uses of Funds (900's)	FY2019 July - May	FY2020 July - May	FY2021 July - May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Transfers Out	\$0	\$44,158	\$32,674	\$44,158	-\$11,484
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$44,158	\$32,674	\$44,158	-\$11,484
Total Expenditures	\$41,075,686	\$41,970,433	\$40,533,529	\$894,747	-\$1,436,905

Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
Tax Revenue	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1100 - 1199 Local Taxes	\$0	\$369,023	\$0	\$369,023	-\$369,023
Total	\$0	\$369,023	\$0		
Locally Generated Revenue	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1200 - 1299 Tuition and Patron Payments	\$291,983	\$252,666	\$270,244	-\$39,317	\$17,577
1300 - 1399 Transportation Fees	\$0	\$0	\$1,929	\$0	\$1,929
1400 - 1499 Investment Earnings	\$50,564	\$30,072	\$11,231	-\$20,492	-\$18,841
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$20	\$0	\$310	-\$20	\$310
1700 - 1799 Class Fees	\$4,622	\$3,254	\$1,504	-\$1,368	-\$1,750
1800 - 1899 Miscellaneous Receipts	\$888	\$2,504	\$2,244	\$1,616	-\$260
1900 - 1999 Other Revenue Not Above	\$5,530	\$6,165	\$129	\$634	-\$6,035
Total	\$353,607	\$294,661	\$287,590	-\$58,947	-\$7,070
Intermediate Revenue	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
3100 - 3199 Unrestricted Grants In Aid	\$1,758,194	\$2,635,198	\$3,101,041	\$877,004	\$465,843
3200 - 3299 Restricted Aid State	\$59,707	\$60,000	\$60,006	\$293	\$7
3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,817,901	\$2,695,198	\$3,161,047	\$877,297	\$465,850
Federal Revenue	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$25,693	\$352,081	\$315,410	\$326,388	-\$36,672
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
Total	\$25,693	\$352,081	\$315,410	\$326,388	-\$36,672
Other Financing Sources	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
5100 - 5199 Transfers In	\$0	\$0	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$27,178	\$0	\$11,393	-\$27,178	\$11,393
Total	\$27,178	\$0	\$11,393	-\$27,178	\$11,393
Total Revenue	\$2,224,380	\$3,710,963	\$3,775,440	\$1,486,583	\$64,478

Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
111 - Regular Certified Salaries	\$1,355,468	\$1,419,780	\$1,460,898	\$64,312	\$41,119
112-119 All Other Certified Salaries	\$103,626	\$59,751	\$95,788	-\$43,875	\$36,037
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$0	\$1,000	\$0	\$1,000
141 Regular Classified Salaries	\$356,382	\$336,527	\$346,864	-\$19,855	\$10,337
142 - 149 All Other Classified Salaries	\$14,954	\$9,812	\$21,542	-\$5,142	\$11,730
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$0	\$0	\$0
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$1,830,430	\$1,825,870	\$1,926,092	-\$4,560	\$100,222
3.02 Fringe Benefits	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
210-219 Retirement Certified	\$277,046	\$92,042	\$272,202	-\$185,004	\$180,160
220-229 Retirement Classified	\$89,251	\$96,963	\$61,002	\$7,712	-\$35,961
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$458,263	\$453,420	\$466,440	-\$4,844	\$13,021
250-259 Insurance Classified	\$95,356	\$75,034	\$76,750	-\$20,321	\$1,716
260-269 Insurance - Workers' Compensation	\$16,242	\$79	\$0	-\$16,162	-\$79
270-279 Deferred Compensation	\$2,540	\$0	\$0	-\$2,540	\$0
280-289 Insurance Unemployment	\$0	\$489	\$0	\$489	-\$489
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$938,697	\$718,028	\$876,395	-\$220,669	\$158,367
3.03 Purchased Services	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
410-419 Professional and Technical Services	\$350,130	\$264,187	\$460,640	-\$85,943	\$196,453
420-429 Non-utility Property Services	\$49,944	\$15,224	\$56,916	-\$34,720	\$41,691
430-439 Travel, Mileage, Meeting Expense	\$3,509	\$522	\$2,064	-\$2,987	\$1,542
440-449 Communications	\$6,225	\$3,972	\$5,097	-\$2,253	\$1,125
450-459 Utilities	\$66,623	\$52,740	\$69,881	-\$13,883	\$17,140
460-469 Contracted Craft or Trade Services	\$0	\$0	\$5,493	\$0	\$5,493
470-479 Tuition and Similar	\$465,156	\$486,920	\$476,559	\$21,764	-\$10,361
480-489 Pupil Transportation	\$68	\$0	\$38	-\$68	\$38
490-499 Other Purchased Services	\$0	\$1,604	\$2,328	\$1,604	\$724
Total	\$941,655	\$825,170	\$1,079,015	-\$116,485	\$253,845
3.04 Supplies	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
510-519 General Supplies	\$19,603	\$8,341	\$9,932	-\$11,263	\$1,591
520-529 Textbooks	\$0	\$0	\$0	\$0	\$0
530-539 Library Books	\$0	\$0	\$0	\$0	\$0
540-549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550-559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560-569 Food and Related Supplies	\$629	\$0	\$431	-\$629	\$431
570-579 Supplies for Operation and Repair - Buildings	\$13,211	\$21,577	\$33,154	\$8,366	\$11,577
580-589 Supplies for Operation and Repair - Vehicles	\$11,196	\$1,802	\$16,742	-\$9,394	\$14,939
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$44,638	\$31,720	\$60,259	-\$12,919	\$28,539
3.05 Capital and Equipment	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
610-619 Land	\$195	\$0	\$0	-\$195	\$0
620-629 Buildings	\$0	\$0	\$0	\$0	\$0
630-639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640-649 Equipment	\$2,733	\$0	\$0	-\$2,733	\$0
650-659 Vehicles	\$0	\$0	\$0	\$0	\$0
660-669 School Buses	\$0	\$0	\$0	\$0	\$0
670-679 Library Books	\$0	\$0	\$0	\$0	\$0
680-689 Livestock	\$0	\$0	\$0	\$0	\$0
690-699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total	\$2,928	\$0	\$0	-\$2,928	\$0
3.06 Other Objects (800's)	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
810-819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820-829 Interest	\$0	\$0	\$0	\$0	\$0
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$1,848	\$187,706	\$3,330	\$185,858	-\$184,376
850-859 Insurance	\$0	\$7,716	\$0	\$7,716	-\$7,716
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880-889 Awards and Prizes	\$3,488	\$1,038	\$3,432	-\$2,450	\$2,394
890-899 Other Miscellaneous Expenditures	\$6	\$387	\$86	\$381	-\$301
Total	\$5,342	\$196,848	\$6,848	\$191,506	-\$189,999
Other Uses of Funds (900's)	FY2019 May	FY2020 May	FY2021 May	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Transfers Out	\$0	\$11,484	\$0	\$11,484	-\$11,484
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$11,484	\$0	\$11,484	-\$11,484
Total Expenditures	\$3,763,691	\$3,609,119	\$3,948,608	-\$154,572	\$339,489

2021 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: May	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Projected June	Total
1.010 General Property Tax (Real Estate)	2,764,000	4,960,000	(329,164)	0	0	0	0	1,208,000	8,074,000	(193,953)	0	0	16,482,882
1.020 Public Utility Personal Property	0	0	479,584	0	0	0	0	0	0	748,294	0	0	1,227,878
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,702,213	1,764,179	1,706,613	1,702,181	1,755,446	1,709,318	1,824,951	2,006,911	1,742,878	1,741,010	1,747,990	1,744,760	21,148,450
1.040 Restricted Grants-in-Aid	60,000	60,003	60,006	60,006	60,006	60,006	60,006	60,006	60,006	60,006	60,006	101,126	761,187
1.045 Other Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	1,150,257	0	0	0	0	0	0	0	1,353,051	0	2,503,308
1.060 All Other Revenues	271,427	300,984	406,518	311,164	287,561	280,002	276,863	433,959	449,059	295,701	602,871	312,644	4,228,754
1.070 Total Revenues	4,797,640	7,085,166	3,473,815	2,073,351	2,103,014	2,049,326	2,161,820	3,708,877	10,325,944	2,651,059	3,763,918	2,158,530	46,352,459
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In	0	0	32,673	0	1	0	0	0	0	0	0	0	32,674
2.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0
2.060 All Other Financing Sources	0	200	345,304	179	220,994	818,917	2,302	196	8,268	1,778	11,522	8,231	1,417,892
2.070 Total Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	4,797,640	7,085,366	3,851,192	2,073,530	2,324,008	2,868,243	2,164,122	3,709,073	10,334,212	2,652,837	3,775,440	2,166,761	47,803,025
3.010 Personnel Services	1,787,655	1,826,238	1,873,419	1,916,463	1,953,804	1,959,060	1,865,618	1,931,948	1,989,046	1,934,039	1,926,092	1,950,639	22,914,021
3.020 Retirement/Benefits	892,082	929,286	972,054	910,059	893,162	899,191	62,612	629,226	883,049	881,700	876,395	888,000	9,716,816
3.030 Purchased Services	747,917	745,316	764,858	786,252	864,569	1,027,853	729,009	805,170	805,928	988,867	1,079,015	836,993	10,181,747
3.040 Supplies and Materials	94,804	63,253	115,768	49,379	72,070	134,948	30,274	121,494	73,064	86,029	60,259	54,117	955,458
3.050 Capital Outlay	36	0	0	0	0	0	0	0	0	0	0	0	36
3.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
4.300 Other Objects	17,074	5,801	135,889	4,635	15,635	26,052	17,220	15,558	5,196	212,617	6,848	2,773	465,298
4.500 Total Expenditures	3,539,568	3,569,894	3,861,988	3,666,789	3,799,240	4,047,104	2,704,733	3,503,396	3,756,283	4,103,252	3,948,608	3,732,521	44,233,376
5.010 Operating Transfers-Out	0	0	32,673	0	1	0	0	0	0	0	0	67,326	100,000
5.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	25,000	25,000
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
5.050 Total Expenditures and Other Financing Uses	3,539,568	3,569,894	3,894,662	3,666,789	3,799,241	4,047,104	2,704,733	3,503,396	3,756,283	4,103,252	3,948,608	3,824,847	44,358,376
6.010 Rev. over/(under) Expenditures	1,258,072	3,515,472	(42,869)	(1,593,258)	(1,475,232)	(1,178,861)	(540,611)	205,677	6,577,928	(1,450,415)	(173,168)	(1,658,086)	3,444,649
7.010 Beginning Cash Balance	11,925,530	13,183,602	16,699,074	16,656,205	15,062,947	13,587,714	12,408,853	11,868,242	12,073,919	18,651,848	17,201,433	17,028,265	11,925,530
7.020 Ending Cash Balance	13,183,602	16,699,074	16,656,205	15,062,947	13,587,714	12,408,853	11,868,242	12,073,919	18,651,848	17,201,433	17,028,265	15,370,179	15,370,179