

Austintown Local School District

Monthly Financial Report

Fiscal Year 2024 Revenue and Expenditure Activity Through September

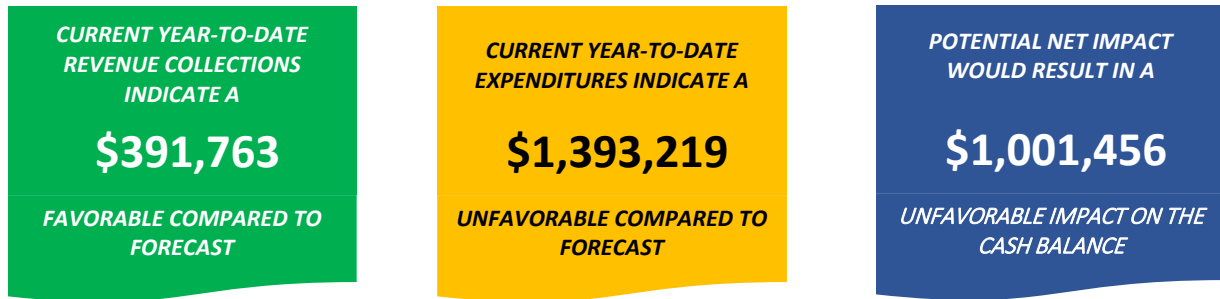
Treasurer/CFO, Blase E. Karlovic

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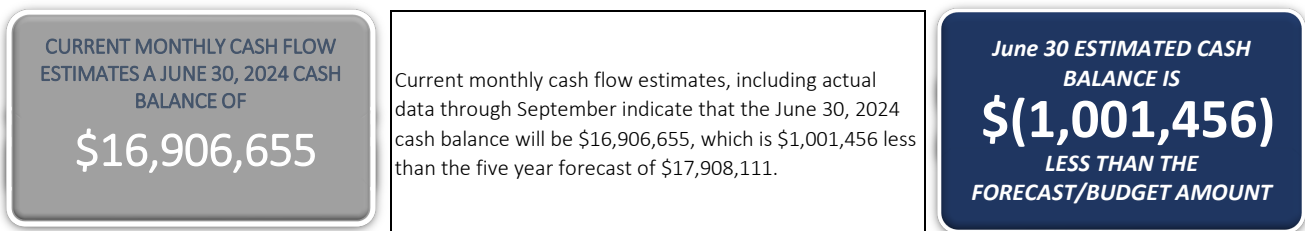
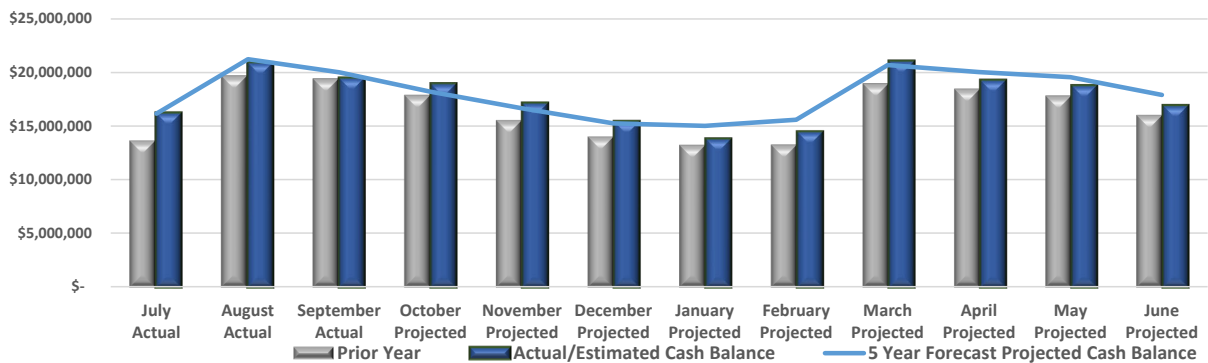
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FISCAL YEAR 2024 REVENUE AND EXPENDITURE ANALYSIS THROUGH SEPTEMBER

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS



2. VARIANCE AND CASH BALANCE COMPARISON



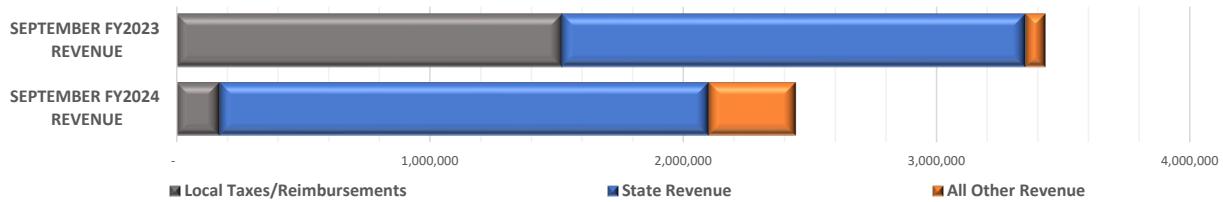
3. FISCAL YEAR 2024 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$903,872 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$46,853,191 totaling more than estimated cash flow expenditures of \$45,949,319.

FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - SEPTEMBER

1. SEPTEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For September	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	171,373	1,519,597	▼ (1,348,225)
State Revenue	1,928,955	1,830,044	▲ 98,911
All Other Revenue	344,378	79,121	▲ 265,257
Total Revenue	2,444,706	3,428,762	▼ (984,057)

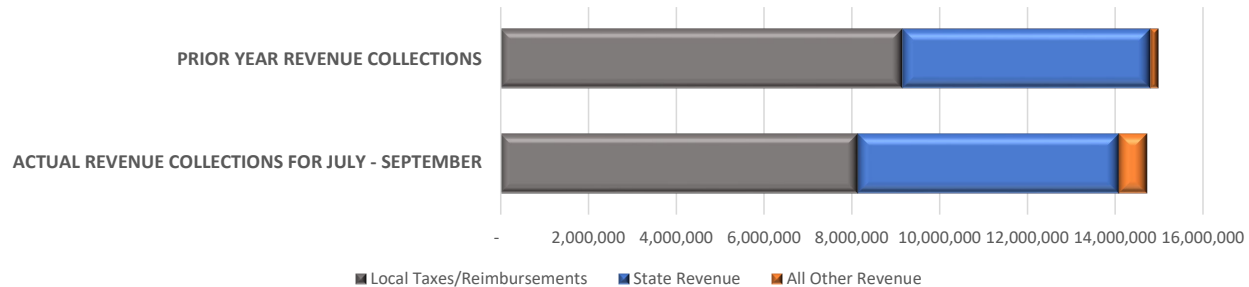
Actual revenue for the month was down

\$984,057

compared to last year.

Overall total revenue for September is down -28.7% (-\$984,057). The largest change in this September's revenue collected compared to September of FY2023 is lower homestead and rollback and other state reimbursements (-\$1,342,354) and higher tuition and patron payments (\$158,579). A single month's results can be skewed compared to a prior year because of the timing of revenue received. The fiscal year-to-date results, when involving additional months of revenue activity can provide more insight.

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



	Actual Revenue Collections For July - September	Prior Year Revenue Collections For July - September	Current Year Compared to Last Year
Local Taxes/Reimbursements	8,135,373	9,149,597	▼ (1,014,225)
State Revenue	5,940,436	5,641,136	▲ 299,301
All Other Revenue	647,971	191,830	▲ 456,141
Total Revenue	14,723,780	14,982,563	▼ (258,783)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$258,783

LOWER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$14,723,780 through September, which is -\$258,783 or -1.7% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through September to the same period last year is homestead and rollback and other state reimbursements revenue coming in -\$1,342,354 lower compared to the previous year, followed by local taxes coming in \$328,129 higher.

FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - SEPTEMBER

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$391,763

FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	20,444,635	20,615,507	170,872
State Revenue	23,657,797	23,623,155	(34,642)
All Other Revenue	2,358,996	2,614,528	255,532
Total Revenue	46,461,428	46,853,191	391,763

The top two categories (local taxes and tuition and patron payments), represents 69.1% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$391,763 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .84% forecast annual revenue

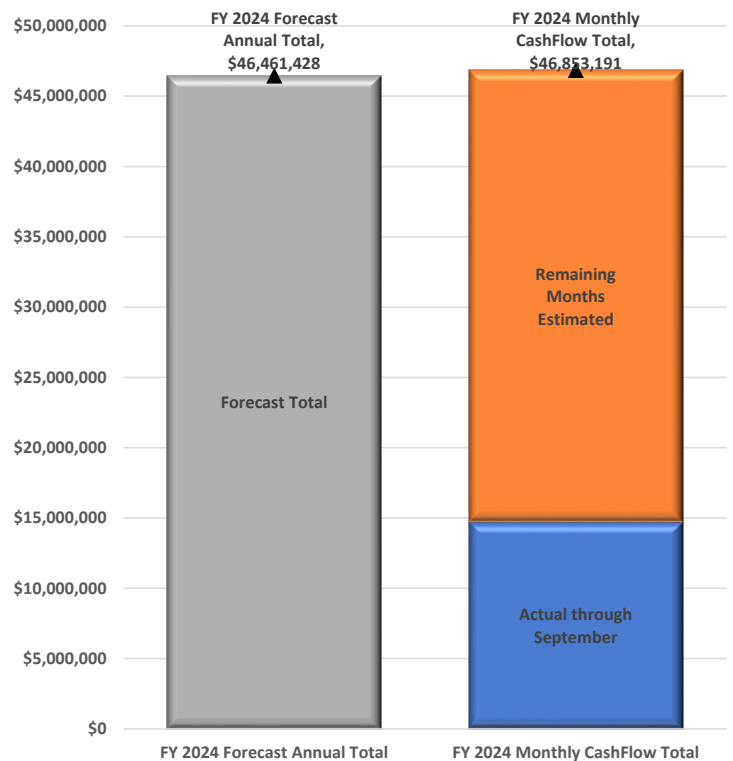
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▲	170,872
Tuition and Patron Payments ▲	99,698
Investment Earnings ▲	77,035
Restricted Fed ▲	60,060
All Other Revenue Categories ▼	(15,903)
Total Revenue ▲	391,763

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

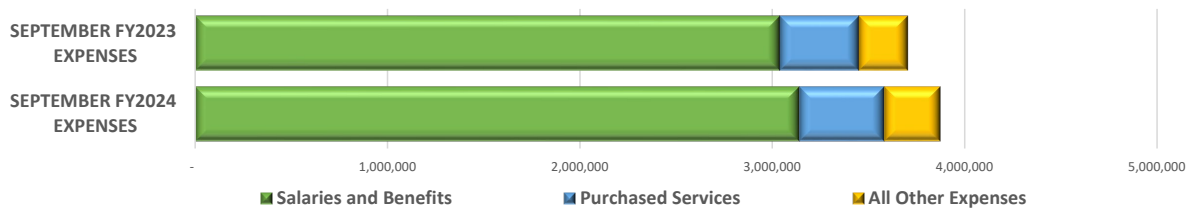
Results through September indicate a favorable variance of \$391,763 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates revenue totaling \$46,853,191 which is \$391,763 more than total revenue projected in the district's current forecast of \$46,461,428



FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER

1. SEPTEMBER EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For September	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	3,140,006	3,038,987	▲	101,019
Purchased Services	441,446	412,795	▲	28,651
All Other Expenses	287,887	253,008	▲	34,879
Total Expenditures	3,869,339	3,704,791	▲	164,548



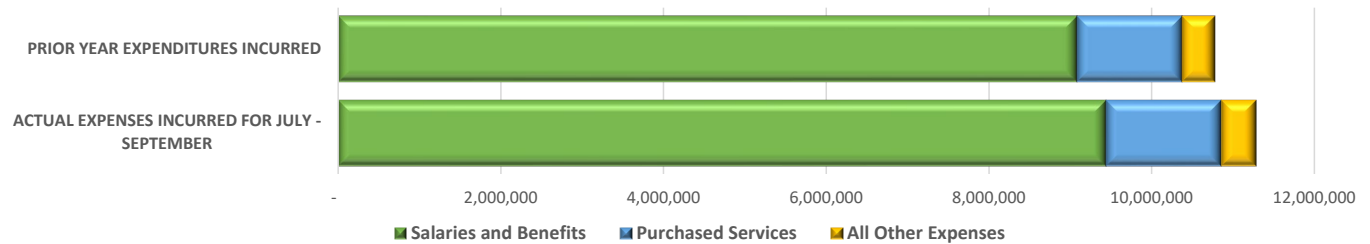
Actual expenses for the month was up

\$164,548

compared to last year.

Overall total expenses for September are up 4.4% (\$164,548). The largest change in this September's expenses compared to September of FY2023 is higher retirement classified (\$81,650), lower certified other compensation (-\$46,128) and higher general supplies (\$29,249). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

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



	Actual Expenses For July - September	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	9,432,604	9,077,984	▲	354,620
Purchased Services	1,417,868	1,296,796	▲	121,072
All Other Expenses	428,447	408,033	▲	20,414
Total Expenditures	11,278,919	10,782,813	▲	496,107

Compared to the same period, total expenditures are

\$496,107

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$11,278,919 through September, which is \$496,107 or 4.6% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through September to the same period last year is that insurance certified costs are \$123,591 higher compared to the previous year, followed by regular certified salaries coming in \$83,078 higher and tuition and similar payments coming in \$73,255 higher.

FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - SEPTEMBER

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

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

\$1,393,219

**UNFAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	36,355,730	37,694,990	▲ 1,339,260
Purchased Services	6,457,417	6,499,718	▲ 42,301
All Other Expenses	1,742,953	1,754,611	▲ 11,658
Total Expenditures	44,556,100	45,949,319	▲ 1,393,219

The top two categories (insurance certified and retirement certified), represents 78.2% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,393,219 (current expense estimates vs. amounts projected in the five year forecast) is equal to 3.1% of the total Forecasted annual expenses.

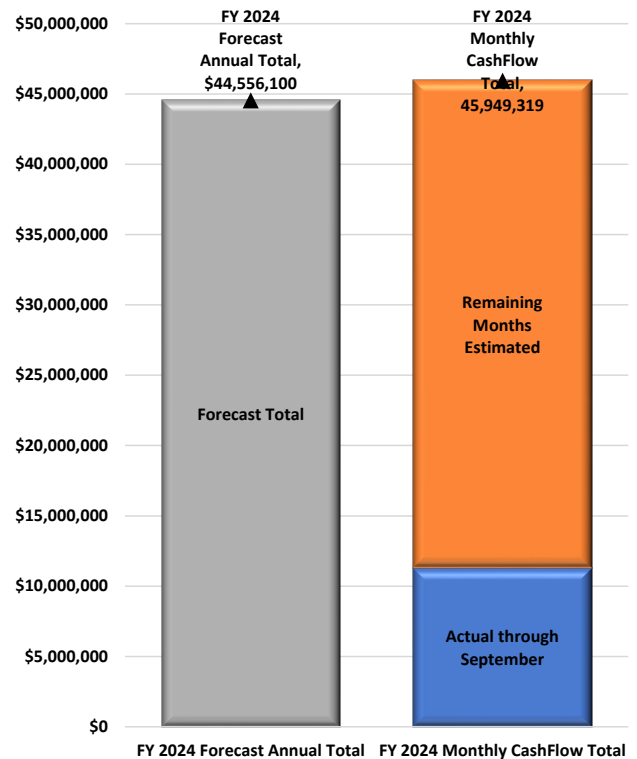
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Insurance Certified ▲	725,253
Retirement Certified ▲	364,216
Regular Certified Salaries ▲	174,946
Retirement Classified ▲	120,628
All Other Expense Categories ▲	8,176
Total Expenses ▲	1,393,219

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through September indicate that Fiscal Year 2024 actual/estimated expenditures could total \$45,949,319 which has a unfavorable expenditure variance of \$1,393,219. This means the forecast cash balance could be reduced.

The fiscal year is approximately 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates expenditures totaling \$45,949,319 which is \$1,393,219 more than total expenditures projected in the district's current forecast of \$44,556,100



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

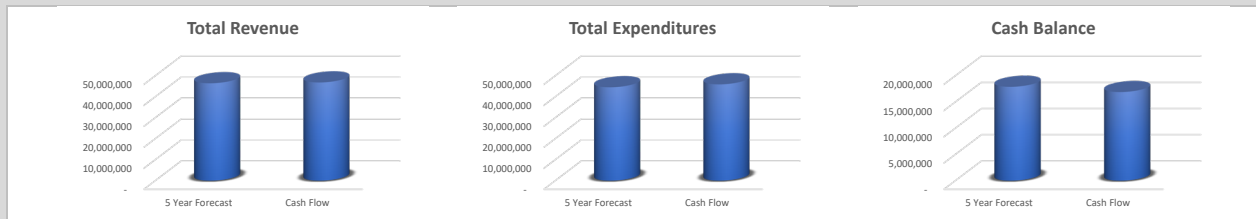
Austintown Local School District

FYTD Thru SEPTEMBER

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5year Forecast 2024	Proj. from Actual/Est. Cash Flow 2024	FYTD Actual Through Month Of: Through September	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	219,157	16,902,143	17,121,300	7,548,158	9,573,143
1.020 - Public Utility Personal Property	(48,285)	1,271,081	1,222,796	587,215	635,581
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	(33,476)	21,464,670	21,431,194	5,396,828	16,034,365
1.040 - 1.045 - Restricted Grants-in-Aid	(1,166)	2,193,127	2,191,961	543,608	1,648,353
		-	-	-	-
1.050 - Property Tax Allocation	(0)	2,271,411	2,271,411	-	2,271,411
1.060 - All Other Operating Revenues	248,764	2,315,794	2,564,558	633,959	1,930,599
1.070 - Total Revenue	384,995	46,418,226	46,803,220	14,709,768	32,093,452
Other Financing Sources:					
2.070 - Total Other Financing Sources	6,768	43,202	49,970	14,011	35,959
2.080 - Total Revenues and Other Financing Sources	391,763	46,461,428	46,853,191	14,723,780	32,129,411
Expenditures:					
3.010 - Personnel Services	(26,479)	24,970,016	24,943,537	6,210,994	18,732,543
3.020 - Employees' Retirement/Insurance Benefits	1,365,739	11,385,714	12,751,453	3,221,610	9,529,843
3.030 - Purchased Services	42,301	6,457,417	6,499,718	1,417,868	5,081,850
3.040 - Supplies and Materials	(9,484)	1,096,276	1,086,792	256,484	830,308
3.050 - Capital Outlay	(8,091)	64,997	56,906	9,700	47,206
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	-	(0)	-	-
4.300 - Other Objects	29,251	466,682	495,933	162,263	333,670
4.500 - Total Expenditures	1,393,237	44,441,102	45,834,339	11,278,919	34,555,420
Other Financing Uses:					
5.040 - Total Other Financing Uses	(18)	114,998	114,980	-	114,980
5.050 - Total Expenditures and Other Financing Uses	1,393,219	44,556,100	45,949,319	11,278,919	34,670,400
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	(1,001,456)	1,905,328	903,872	3,444,860	(2,540,989)
7.010 - Cash Balance July 1	-	16,002,783	16,002,783		
7.020 - Cash Balance June 30	(1,001,456)	17,908,111	16,906,655		

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



Dollar Variance: 391,763
Percent Variance: 0.84%

Dollar Variance: 1,393,219
Percent Variance: 3.13%

Dollar Variance: (1,001,456)
Percent Variance: -5.59%

Revenue Analytics	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1100 - 1199 Local Taxes	\$7,892,000	\$7,807,243	\$8,135,373	-\$84,757	\$328,129
Total	\$7,892,000	\$7,807,243	\$8,135,373	-\$84,757	\$328,129
Locally Generated Revenue	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1200 - 1299 Tuition and Patron Payments	\$523,056	\$29,152	\$179,509	-\$493,904	\$150,357
1300 - 1399 Transportation Fees	\$1,343	\$0	\$1,120	-\$1,343	\$1,120
1400 - 1499 Investment Earnings	\$57,846	\$128,350	\$266,954	\$70,504	\$138,604
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,323	\$1,740	\$410	-\$583	-\$1,330
1700 - 1799 Class Fees	\$3,166	\$3,784	\$1,785	\$618	-\$1,999
1800 - 1899 Miscellaneous Receipts	\$7,868	\$10,138	\$31,041	\$2,270	\$20,903
1900 - 1999 Other Revenue Not Above	\$2,019	\$0	\$83	-\$2,019	\$83
Total	\$597,621	\$173,164	\$480,901	-\$424,457	\$307,737
Intermediate Revenue	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
3100 - 3199 Unrestricted Grants In Aid	\$4,945,817	\$5,195,776	\$5,396,828	\$249,959	\$201,053
3200 - 3299 Restricted Aid State	\$180,019	\$445,360	\$543,608	\$265,341	\$98,248
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$1,342,354	\$0	\$1,342,354	-\$1,342,354
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$5,125,836	\$6,983,490	\$5,940,436	\$1,857,654	-\$1,043,053
Federal Revenue	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$748	\$1,944	\$153,141	\$1,196	\$151,197
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	\$748	\$1,944	\$153,141	\$1,196	\$151,197
Other Financing Sources	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	\$47,753	\$16,722	\$13,928	-\$31,031	-\$2,794
Total	\$47,753	\$16,722	\$13,928	-\$31,031	-\$2,794
Total Revenue	\$13,663,958	\$14,982,563	\$14,723,780	\$1,318,604	-\$258,783

Revenue Analytics	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
111 - Regular Certified Salaries	\$4,670,432	\$4,910,047	\$4,993,125	\$239,615	\$83,078
112 - 119 All Other Certified Salaries	\$85,935	\$74,054	\$66,603	-\$11,881	-\$7,451
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$75,461	\$72,802	\$75,461	-\$2,659
141 - Regular Classified Salaries	\$1,029,745	\$1,025,736	\$1,047,193	-\$4,008	\$21,457
142 - 149 All Other Classified Salaries	\$48,810	\$36,660	\$29,021	-\$12,149	-\$7,639
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$7,096	\$0	\$7,096	-\$7,096
170 - 190 Other Wages and Salaries	\$1,250	\$3,625	\$2,250	\$2,375	-\$1,375
Total	\$5,836,171	\$6,132,680	\$6,210,994	\$296,509	\$78,314
3.02 Fringe Benefits	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
210 - 219 Retirement Certified	\$805,686	\$843,915	\$900,896	\$38,228	\$56,981
220 - 229 Retirement Classified	\$273,978	\$242,878	\$273,019	-\$31,100	\$30,141
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$1,525,160	\$1,587,125	\$1,710,716	\$61,965	\$123,591
250 - 259 Insurance Classified	\$254,064	\$271,387	\$281,733	\$17,323	\$10,346
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$55,246	\$0	\$55,246
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$2,858,888	\$2,945,304	\$3,221,610	\$86,416	\$276,306
3.03 Purchased Services	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
410 - 419 Professional and Technical Services	\$906,284	\$880,354	\$927,529	-\$25,930	\$47,175
420 - 429 Non - utility Property Services	\$55,290	\$95,257	\$88,930	\$39,968	-\$6,328
430 - 439 Travel, Mileage, Meeting Expense	\$2,604	\$2,174	\$2,648	-\$430	\$473
440 - 449 Communications	\$38,226	\$58,272	\$40,113	\$20,046	-\$18,160
450 - 459 Utilities	\$199,931	\$212,110	\$238,166	\$12,179	\$26,057
460 - 469 Contracted Craft or Trade Services	\$15,270	\$10,951	\$12,576	-\$4,319	\$1,625
470 - 479 Tuition and Similar Payments	\$433,009	\$5,817	\$79,072	-\$427,193	\$73,255
480 - 489 Pupil Transportation	\$7,453	\$25,100	\$20,138	\$17,647	-\$4,962
490 - 499 Other Purchased Services	\$5,861	\$6,760	\$8,697	\$899	\$1,937
Total	\$1,663,928	\$1,296,796	\$1,417,868	-\$367,132	\$121,072
3.04 Supplies	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
510 - 519 General Supplies	\$95,332	\$174,366	\$131,923	\$79,035	-\$42,443
520 - 529 Textbooks	\$244	\$546	\$20,599	\$303	\$20,053
530 - 539 Library Books	\$0	\$0	\$209	\$0	\$209
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	\$0	\$0	\$0	\$0	\$0
570 - 579 Supplies for Operation and Repair - Buildings	\$65,318	\$52,009	\$77,085	-\$13,309	\$25,076
580 - 589 Supplies for Operation and Repair - Vehicles	\$39,312	\$29,607	\$26,668	-\$9,706	-\$2,939
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$200,206	\$256,528	\$256,484	\$56,322	-\$45
3.05 Capital and Equipment	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$2,659	\$0	\$9,700	-\$2,659	\$9,700
650 - 659 Vehicles	\$33,385	\$0	\$0	-\$33,385	\$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	\$36,044	\$0	\$9,700	-\$36,044	\$9,700
3.06 Other Objects (800's)	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
810 - 819 Redemption of Principal	\$1,480	\$0	\$0	-\$1,480	\$0
820 - 829 Interest	\$6	\$0	\$0	-\$6	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$14,646	\$140,156	\$149,703	\$125,511	\$9,547
850 - 859 Insurance	\$12,305	\$8,500	\$7,792	-\$3,805	-\$708
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$3,757	\$2,848	\$4,769	-\$909	\$1,920
Total	\$32,194	\$151,504	\$162,263	\$119,311	\$10,759
Other Uses of Funds (900's)	FY2022 July - September	FY2023 July - September	FY2024 July - September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$10,627,431	\$10,782,813	\$11,278,919	\$155,382	\$496,107

Revenue Analytics	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
Tax Revenue	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1100 - 1199 Local Taxes	\$0	\$177,243	\$171,373	\$177,243	-\$5,871
Total	\$0	\$177,243	\$171,373		
Locally Generated Revenue	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1200 - 1299 Tuition and Patron Payments	\$15,884	\$15,498	\$174,076	-\$386	\$158,579
1300 - 1399 Transportation Fees	\$0	\$0	\$147	\$0	\$147
1400 - 1499 Investment Earnings	\$21,072	\$49,199	\$104,870	\$28,127	\$55,671
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$1,553	\$1,740	\$290	\$187	-\$1,450
1700 - 1799 Class Fees	\$2,432	\$3,216	\$1,193	\$784	-\$2,023
1800 - 1899 Miscellaneous Receipts	\$1,383	\$982	\$6,909	-\$400	\$5,927
1900 - 1999 Other Revenue Not Above	\$121	\$0	\$83	-\$121	\$83
Total	\$42,444	\$70,634	\$287,568	\$28,191	\$216,934
Intermediate Revenue	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
3100 - 3199 Unrestricted Grants In Aid	\$1,637,537	\$1,681,613	\$1,748,091	\$44,076	\$66,478
3200 - 3299 Restricted Aid State	\$60,006	\$148,431	\$180,864	\$88,425	\$32,432
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$1,342,354	\$0	\$1,342,354	-\$1,342,354
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,697,543	\$3,172,398	\$1,928,955	\$1,474,855	-\$1,243,443
Federal Revenue	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$0	\$1,352	\$56,810	\$1,352	\$55,458
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	\$0	\$1,352	\$56,810	\$1,352	\$55,458
Other Financing Sources	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	\$47,753	\$7,135	\$0	-\$40,619	-\$7,135
Total	\$47,753	\$7,135	\$0	-\$40,619	-\$7,135
Total Revenue	\$1,787,740	\$3,428,762	\$2,444,706	\$1,641,022	-\$984,057

Revenue Analytics					
	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
111 - Regular Certified Salaries	\$1,598,892	\$1,629,277	\$1,613,106	\$30,385	-\$16,171
112 - 119 All Other Certified Salaries	\$36,109	\$39,026	\$43,228	\$2,917	\$4,201
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$46,128	\$0	\$46,128	-\$46,128
141 - Regular Classified Salaries	\$344,054	\$351,666	\$366,592	\$7,612	\$14,926
142 - 149 All Other Classified Salaries	\$14,703	\$19,663	\$20,856	\$4,960	\$1,192
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	\$1,250	\$3,625	\$2,250	\$2,375	-\$1,375
Total	\$1,995,008	\$2,089,385	\$2,046,032	\$94,377	-\$43,353
3.02 Fringe Benefits	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
210 - 219 Retirement Certified	\$259,653	\$276,993	\$291,046	\$17,340	\$14,053
220 - 229 Retirement Classified	\$69,339	\$62,570	\$144,220	-\$6,769	\$81,650
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$489,394	\$519,958	\$544,885	\$30,565	\$24,927
250 - 259 Insurance Classified	\$85,164	\$90,080	\$95,421	\$4,916	\$5,341
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$18,401	\$0	\$18,401
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$0	\$0	\$0
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$903,550	\$949,602	\$1,093,974	\$46,052	\$144,372
3.03 Purchased Services	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
410 - 419 Professional and Technical Services	\$286,726	\$287,090	\$304,725	\$363	\$17,635
420 - 429 Non - utility Property Services	\$24,085	\$28,182	\$25,408	\$4,097	-\$2,774
430 - 439 Travel, Mileage, Meeting Expense	\$925	\$534	\$1,956	-\$391	\$1,422
440 - 449 Communications	\$13,304	\$24,093	\$11,250	\$10,789	-\$12,843
450 - 459 Utilities	\$52,438	\$64,624	\$84,997	\$12,186	\$20,373
460 - 469 Contracted Craft or Trade Services	\$0	\$0	\$0	\$0	\$0
470 - 479 Tuition and Similar Payments	\$3,647	\$4,305	\$5,122	\$658	\$817
480 - 489 Pupil Transportation	\$628	\$1,210	\$4,847	\$582	\$3,637
490 - 499 Other Purchased Services	\$3,035	\$2,758	\$3,142	-\$277	\$384
Total	\$384,787	\$412,795	\$441,446	\$28,008	\$28,651
3.04 Supplies	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
510 - 519 General Supplies	\$51,884	\$73,797	\$103,046	\$21,913	\$29,249
520 - 529 Textbooks	\$200	\$0	\$6,117	-\$200	\$6,117
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	\$0	\$0	\$0	\$0	\$0
570 - 579 Supplies for Operation and Repair - Buildings	\$31,127	\$36,159	\$27,211	\$5,031	-\$8,948
580 - 589 Supplies for Operation and Repair - Vehicles	\$26,114	\$14,228	\$9,832	-\$11,886	-\$4,396
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$109,326	\$124,184	\$146,205	\$14,858	\$22,021
3.05 Capital and Equipment	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$0	\$0	\$9,700	\$0	\$9,700
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	\$0	\$0	\$9,700	\$0	\$9,700
3.06 Other Objects (800's)	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	\$2,386	\$126,541	\$130,173	\$124,155	\$3,632
850 - 859 Insurance	\$11,454	\$0	\$0	-\$11,454	\$0
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$1,656	\$2,283	\$1,808	\$627	-\$475
Total	\$15,496	\$128,824	\$131,982	\$113,328	\$3,157
Other Uses of Funds (900's)	FY2022 September	FY2023 September	FY2024 September	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,408,167	\$3,704,791	\$3,869,339	\$296,624	\$164,548

Revenue Analytics			
	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
3.01 Salaries	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
111 - Regular Certified Salaries	\$19,288,261	\$19,463,207	-\$174,946
112 - 119 All Other Certified Salaries	\$739,711	\$621,535	\$118,176
120 - 129 Certified Compensated Absences	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$36,577	\$100,242	-\$63,665
141 - Regular Classified Salaries	\$4,618,385	\$4,511,913	\$106,472
142 - 149 All Other Classified Salaries	\$233,197	\$203,966	\$29,231
151 - 159 Classified Compensated Absences	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$43,749	\$32,821	\$10,928
170 - 190 Other Wages and Salaries	\$10,136	\$9,854	\$282
Total	\$24,970,016	\$24,943,537	\$26,479
3.02 Fringe Benefits	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
210 - 219 Retirement Certified	\$3,292,514	\$3,656,730	-\$364,216
220 - 229 Retirement Classified	\$934,917	\$1,055,545	-\$120,628
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0
240 - 249 Insurance Certified	\$6,045,785	\$6,771,038	-\$725,253
250 - 259 Insurance Classified	\$1,000,661	\$1,119,286	-\$118,625
260 - 269 Insurance - Workers' Compensation	\$9,268	\$63,004	-\$53,736
270 - 279 Deferred Compensation	\$894	\$748	\$146
280 - 289 Insurance Unemployment	\$101,675	\$85,102	\$16,573
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0
Total	\$11,385,714	\$12,751,453	-\$1,365,739
3.03 Purchased Services	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$4,125,528	\$4,124,974	\$554
420 - 429 Non - utility Property Services	\$633,568	\$611,440	\$22,128
430 - 439 Travel, Mileage, Meeting Expense	\$20,163	\$19,575	\$588
440 - 449 Communications	\$159,435	\$155,318	\$4,117
450 - 459 Utilities	\$907,120	\$940,275	-\$33,155
460 - 469 Contracted Craft or Trade Services	\$16,317	\$21,483	-\$5,166
470 - 479 Tuition and Similar Payments	\$516,519	\$553,145	-\$36,626
480 - 489 Pupil Transportation	\$46,256	\$37,998	\$8,258
490 - 499 Other Purchased Services	\$32,511	\$35,510	-\$2,999
Total	\$6,457,417	\$6,499,718	-\$42,301
3.04 Supplies	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$399,919	\$381,454	\$18,465
520 - 529 Textbooks	\$1,460	\$21,730	-\$20,270
530 - 539 Library Books	\$350	\$559	-\$209
540 - 549 Newspapers, Periodicals, Films	\$8	\$6	\$2
550 - 559 Supplies for Resale	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$1,217	\$1,178	\$39
570 - 579 Supplies for Operation and Repair - Buildings	\$327,880	\$338,142	-\$10,262
580 - 589 Supplies for Operation and Repair - Vehicles	\$365,442	\$343,723	\$21,719
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,096,276	\$1,086,792	\$9,484
3.05 Capital and Equipment	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
610 - 619 Land	-\$2	-\$2	\$0
620 - 629 Buildings	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0
640 - 649 Equipment	\$64,999	\$56,908	\$8,091
650 - 659 Vehicles	\$0	\$0	\$0
660 - 669 School Buses	\$0	\$0	\$0
670 - 679 Library Books	\$0	\$0	\$0
680 - 689 Livestock	\$0	\$0	\$0
690 - 699 Other Capital Outlay	\$0	\$0	\$0
Total	\$64,997	\$56,906	\$8,091
3.06 Other Objects (800's)	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
810 - 819 Redemption of Principal	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0
840 - 849 Dues and Fees	\$399,316	\$431,858	-\$32,542
850 - 859 Insurance	\$53,759	\$48,077	\$5,682
860 - 869 Judgments	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$7,290	\$7,158	\$132
Other Miscellaneous Expenditures	\$6,317	\$8,841	-\$2,524
Total	\$466,682	\$495,933	-\$29,251
Other Uses of Funds (900's)	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
Transfers Out	\$99,998	\$99,980	\$18
Advances Out	\$15,000	\$15,000	\$0
All Other Financing Uses	\$0	\$0	\$0
Total	\$114,998	\$114,980	\$18
Total Expenditures	\$44,556,100	\$45,949,319	-\$1,393,219

2024 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: September	Actual July	Actual August	Actual September	Projected October	Projected November	Projected December
1.010 General Property Tax (Real Estate)	1,819,000	6,145,000	(415,842)	0	0	0
1.020 Public Utility Personal Property	0	0	587,215	0	0	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,701,138	1,947,599	1,748,091	1,781,568	1,781,568	1,781,568
1.040 Restricted Grants-in-Aid	166,817	195,927	180,864	182,030	182,030	182,030
1.045 Other Restricted	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,135,000	0	0
1.060 All Other Revenues	153,736	135,928	344,295	163,237	189,726	97,715
1.070 Total Revenues	3,840,691	8,424,455	2,444,623	3,261,834	2,153,323	2,061,313
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0
2.040 Operating Transfers-In.	0	0	0	0	0	0
2.050 Advances-In	0	0	0	0	0	0
2.060 All Other Financing Sources	369	13,559	83	57	3,968	6,936
2.070 Total Other Financing Sources	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	3,841,060	8,438,014	2,444,706	3,261,891	2,157,291	2,068,248
3.010 Personnel Services	2,106,191	2,058,770	2,046,032	2,072,511	2,072,511	2,072,511
3.020 Retirement/Benefits	1,057,670	1,069,966	1,093,974	1,058,871	1,058,871	1,058,871
3.030 Purchased Services	427,169	549,253	441,446	487,330	698,655	503,443
3.040 Supplies and Materials	25,001	85,277	146,205	111,642	93,705	126,657
3.050 Capital Outlay	0	0	9,700	5,357	1,004	3,147
3.060 Intergovernmental	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0
4.300 Other Objects	10,014	20,268	131,982	46,745	21,377	14,872
4.500 Total Expenditures	3,626,046	3,783,535	3,869,339	3,782,457	3,946,124	3,779,502
5.010 Operating Transfers-Out	0	0	0	0	0	0
5.020 Advances-Out	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0
5.050 Total Expenditures and Other Financing Uses	3,626,046	3,783,535	3,869,339	3,782,457	3,946,124	3,779,502
6.010 Rev. over/(under) Expenditures	215,015	4,654,479	(1,424,633)	(520,566)	(1,788,833)	(1,711,254)
7.010 Beginning Cash Balance	16,002,783	16,217,798	20,872,277	19,447,643	18,927,077	17,138,244
7.020 Ending Cash Balance	16,217,798	20,872,277	19,447,643	18,927,077	17,138,244	15,426,991

2024 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: September	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	2,157,653	7,415,490	0	0	0	17,121,300
1.020 Public Utility Personal Property	0	0	635,581	0	0	0	1,222,796
1.030 Income Tax	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,781,568	1,781,568	1,781,568	1,781,568	1,781,568	1,781,825	21,431,194
1.040 Restricted Grants-in-Aid	182,030	182,030	182,030	182,030	182,030	192,117	2,191,961
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	1,136,411	0	2,271,411
1.060 All Other Revenues	98,296	348,339	346,197	196,638	281,838	208,614	2,564,558
1.070 Total Revenues	2,061,893	4,469,589	10,360,865	2,160,235	3,381,846	2,182,555	46,803,220
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0
2.040 Operating Transfers-In.	0	0	0	0	0	0	0
2.050 Advances-In	0	0	0	0	0	15,000	15,000
2.060 All Other Financing Sources	2,266	300	192	2,314	2,253	2,674	34,970
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	2,064,159	4,469,889	10,361,056	2,162,548	3,384,099	2,200,229	46,853,191
3.010 Personnel Services	2,072,511	2,072,511	2,072,511	2,072,511	2,072,511	2,152,452	24,943,537
3.020 Retirement/Benefits	1,058,871	1,058,871	1,058,871	1,058,871	1,058,871	1,058,871	12,751,453
3.030 Purchased Services	466,519	537,900	556,996	617,417	604,902	608,689	6,499,718
3.040 Supplies and Materials	63,194	89,459	110,814	76,302	68,015	90,520	1,086,792
3.050 Capital Outlay	2,065	18,687	10,690	2,063	1,045	3,149	56,906
3.060 Intergovernmental	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0
4.300 Other Objects	15,589	22,256	7,399	118,289	83,713	3,429	495,933
4.500 Total Expenditures	3,678,750	3,799,684	3,817,281	3,945,453	3,889,057	3,917,111	45,834,339
5.010 Operating Transfers-Out	0	0	0	0	0	99,980	99,980
5.020 Advances-Out	0	0	0	0	0	15,000	15,000
5.030 All Other Financing Uses	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0
5.050 Total Expenditures and Other Financing Uses	3,678,750	3,799,684	3,817,281	3,945,453	3,889,057	4,032,091	45,949,319
6.010 Rev. over/(under) Expenditures	(1,614,591)	670,205	6,543,775	(1,782,905)	(504,959)	(1,831,862)	903,872
7.010 Beginning Cash Balance	15,426,991	13,812,400	14,482,605	21,026,380	19,243,475	18,738,517	16,002,783
7.020 Ending Cash Balance	13,812,400	14,482,605	21,026,380	19,243,475	18,738,517	16,906,655	16,906,655