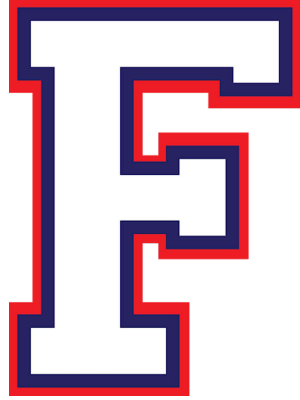




Austintown Local School District

# Monthly Financial Report

Fiscal Year 2024 Revenue and Expenditure Activity Through January

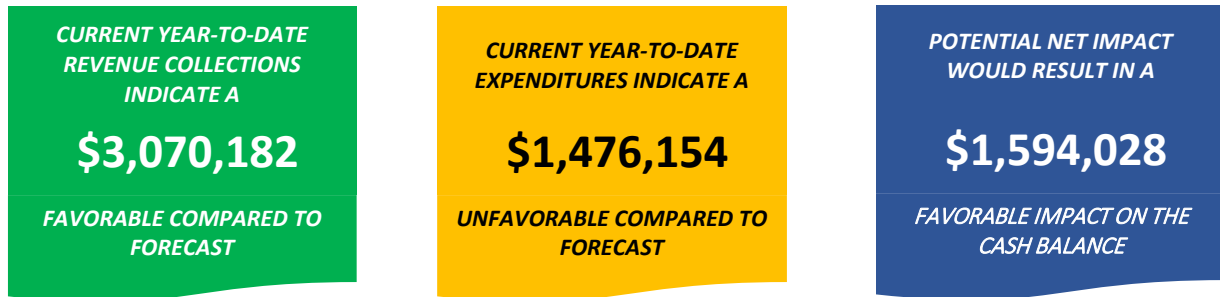
Treasurer/CFO, Blaise E. Karlovic

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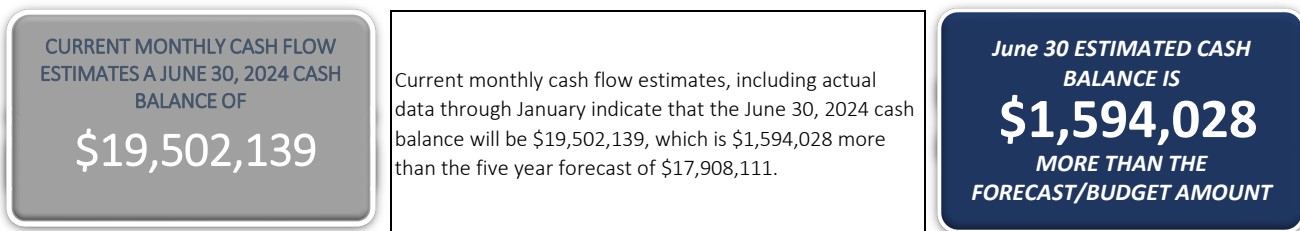
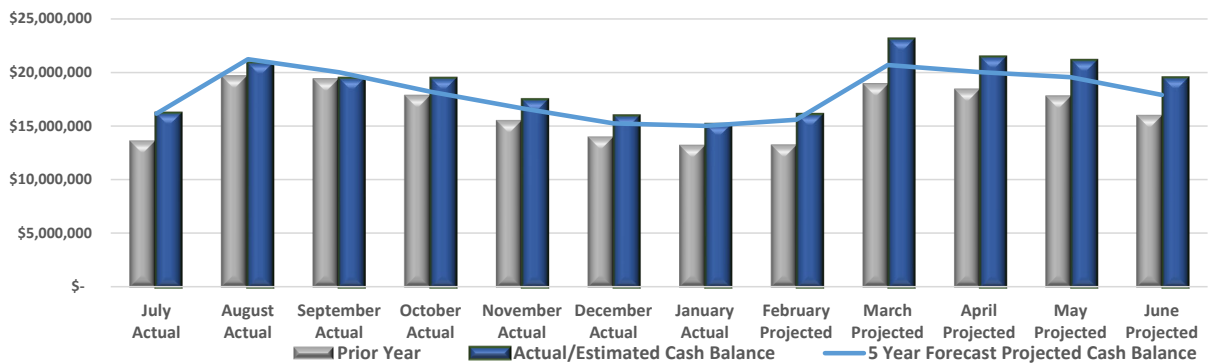
|                                                                   |   |
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## FISCAL YEAR 2024 REVENUE AND EXPENDITURE ANALYSIS THROUGH JANUARY

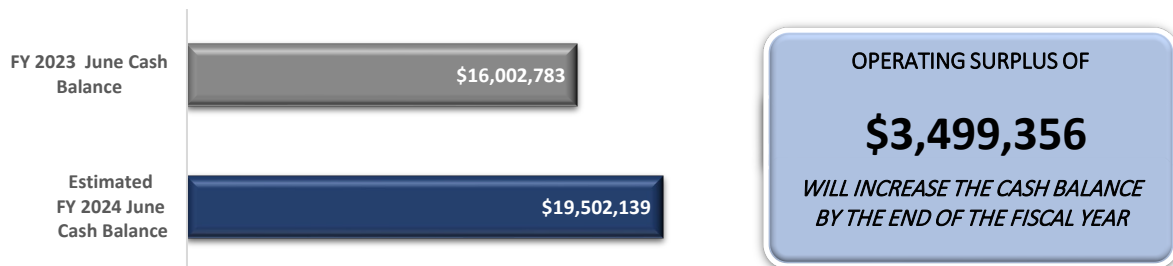
### 1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS



### 2. VARIANCE AND CASH BALANCE COMPARISON



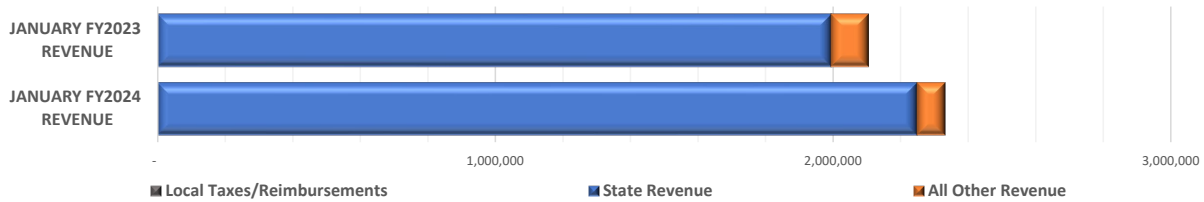
### 3. FISCAL YEAR 2024 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



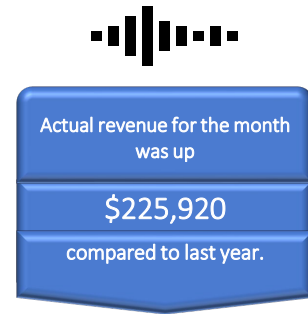
Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$3,499,356 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$49,531,610 totaling more than estimated cash flow expenditures of \$46,032,254.

## FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - JANUARY

### 1. JANUARY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

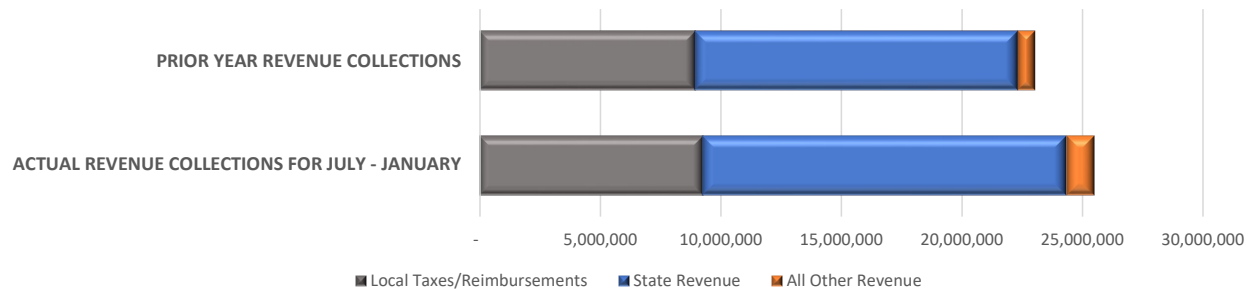


|                            | Actual Revenue Collections For January | Prior Year Revenue Collections | Actual Compared to Last Year |
|----------------------------|----------------------------------------|--------------------------------|------------------------------|
| Local Taxes/Reimbursements | -                                      | -                              | -                            |
| State Revenue              | 2,246,355                              | 1,992,850                      | ▲ 253,505                    |
| All Other Revenue          | 85,233                                 | 112,819                        | ▼ (27,586)                   |
| <b>Total Revenue</b>       | <b>2,331,588</b>                       | <b>2,105,668</b>               | <b>▲ 225,920</b>             |

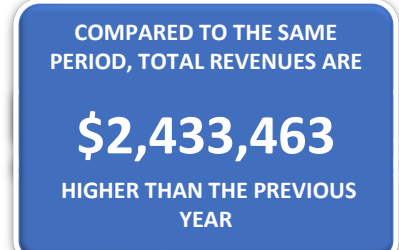


Overall total revenue for January is up 10.7% (\$225,920). The largest change in this January's revenue collected compared to January of FY2023 is higher unrestricted grants in aid (\$225,856) and lower investment earnings (-\$40,016). A single month's results can be skewed compared to a prior year because 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 JANUARY COMPARED TO THE PRIOR YEAR



|                            | Actual Revenue Collections For July - January | Prior Year Revenue Collections For July - January | Current Year Compared to Last Year |
|----------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------|
| Local Taxes/Reimbursements | 9,241,768                                     | 8,930,007                                         | ▲ 311,761                          |
| State Revenue              | 15,096,840                                    | 13,398,307                                        | ▲ 1,698,532                        |
| All Other Revenue          | 1,147,553                                     | 724,383                                           | ▲ 423,170                          |
| <b>Total Revenue</b>       | <b>25,486,161</b>                             | <b>23,052,697</b>                                 | <b>▲ 2,433,463</b>                 |



Fiscal year-to-date General Fund revenue collected totaled \$25,486,161 through January, which is \$2,433,463 or 10.6% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through January to the same period last year is unrestricted grants in aid revenue coming in \$1,620,830 higher compared to the previous year, followed by local taxes coming in \$328,129 higher.

## FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - JANUARY

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

CURRENT YEAR-TO-DATE REVENUE  
COLLECTIONS INDICATE A

**\$3,070,182**

FAVORABLE COMPARED TO FORECAST

|                     | Forecast<br>Annual Revenue<br>Estimates | Cash Flow<br>Actual/Estimated<br>Calculated<br>Annual Amount | Current Year<br>Forecast<br>Compared to<br>Actual/Estimated |
|---------------------|-----------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------|
| Loc. Taxes/Reimbur. | 20,444,635                              | 21,012,903                                                   | 568,268                                                     |
| State Revenue       | 23,657,797                              | 25,810,378                                                   | 2,152,581                                                   |
| All Other Revenue   | 2,358,996                               | 2,708,328                                                    | 349,332                                                     |
| Total Revenue       | 46,461,428                              | 49,531,610                                                   | 3,070,182                                                   |

The top two categories (unrestricted grants in aid and local taxes), represents 86.6% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$3,070,182 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 6.61% forecast annual revenue

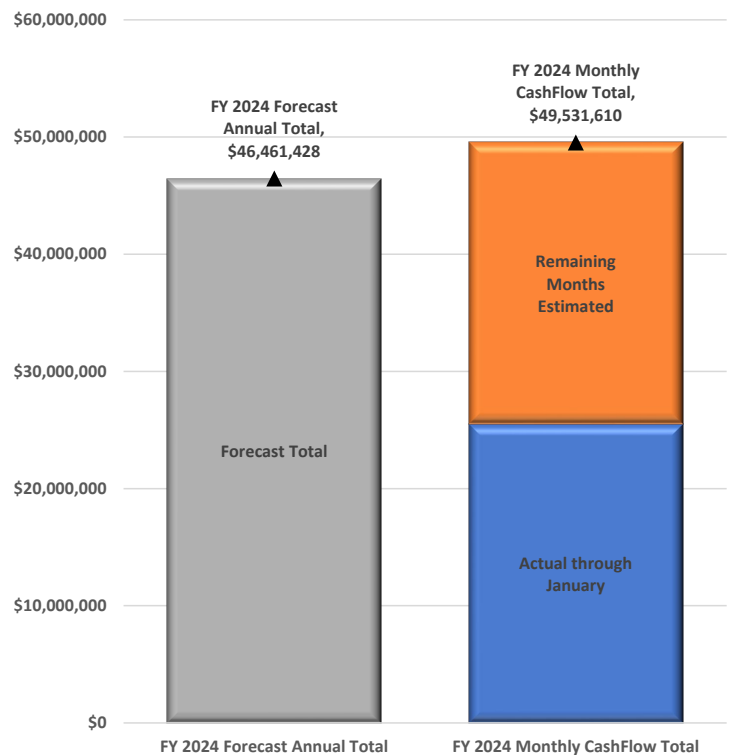
#### Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance<br>Based on<br>Actual/Estimated Annual Amount | Expected<br>Over/(Under)<br>Forecast |
|--------------------------------------------------------|--------------------------------------|
| Unrestricted Grants In Aid ▲                           | 2,148,905                            |
| Local Taxes ▲                                          | 510,872                              |
| Investment Earnings ▲                                  | 301,835                              |
| Tuition and Patron Payments ▲                          | 58,422                               |
| All Other Revenue Categories ▲                         | 50,147                               |
| Total Revenue ▲                                        | 3,070,182                            |

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

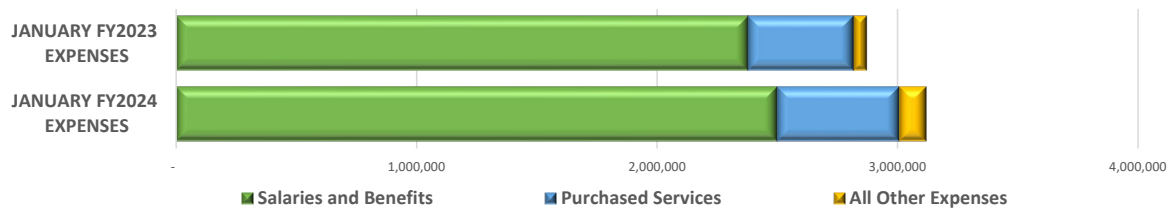
Results through January indicate a favorable variance of \$3,070,182 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 58% complete. Monthly cash flow, comprised of 7 actual months plus 5 estimated months indicates revenue totaling \$49,531,610 which is \$3,070,182 more than total revenue projected in the district's current forecast of \$46,461,428



## FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - JANUARY

### 1. JANUARY EXPENDITURES COMPARED TO PRIOR YEAR



|                           | Actual Expenses For January | Prior Year Expenditure Incurred | Actual Compared to Last Year |
|---------------------------|-----------------------------|---------------------------------|------------------------------|
| Salaries and Benefits     | 2,498,904                   | 2,378,827                       | ▲ 120,077                    |
| Purchased Services        | 505,659                     | 437,402                         | ▲ 68,257                     |
| All Other Expenses        | 113,162                     | 56,295                          | ▲ 56,867                     |
| <b>Total Expenditures</b> | <b>3,117,725</b>            | <b>2,872,524</b>                | <b>▲ 245,201</b>             |



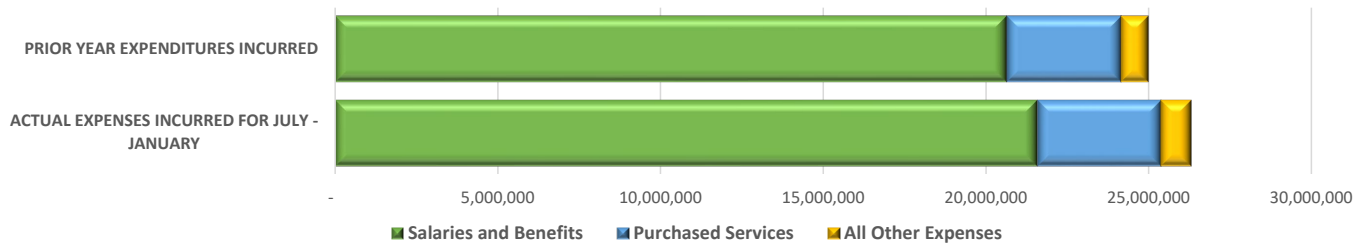
Actual expenses for the month was up

**\$245,201**

compared to last year.

Overall total expenses for January are up 8.5% (\$245,201). The largest change in this January's expenses compared to January of FY2023 is higher regular classified salaries (\$59,820), higher professional and technical services (\$55,703) and higher regular certified salaries (\$31,398). 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 JANUARY COMPARED TO THE PRIOR YEAR



|                           | Actual Expenses For July - January | Prior Year Expenditures Incurred | Actual Compared to Last Year |
|---------------------------|------------------------------------|----------------------------------|------------------------------|
| Salaries and Benefits     | 21,571,838                         | 20,633,278                       | ▲ 938,560                    |
| Purchased Services        | 3,790,262                          | 3,518,030                        | ▲ 272,232                    |
| All Other Expenses        | 948,529                            | 855,662                          | ▲ 92,866                     |
| <b>Total Expenditures</b> | <b>26,310,628</b>                  | <b>25,006,970</b>                | <b>▲ 1,303,658</b>           |

Compared to the same period, total expenditures are

**\$1,303,658**

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$26,310,628 through January, which is \$1,303,658 or 5.2% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through January to the same period last year is that regular classified salaries costs are \$237,313 higher compared to the previous year, followed by insurance certified coming in \$215,086 higher and professional and technical services coming in \$132,853 higher.

## FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - JANUARY

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

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

**\$1,476,154**

**UNFAVORABLE COMPARED TO  
FORECAST**

|                           | Forecasted<br>Annual<br>Expenses | Cash Flow<br>Actual/Estimated<br>Calculated<br>Annual Amount | Forecasted<br>amount<br>compared to<br>Actual/Estimated |
|---------------------------|----------------------------------|--------------------------------------------------------------|---------------------------------------------------------|
| Salaries and Benefits     | 36,355,730                       | 37,498,155                                                   | ▲ 1,142,425                                             |
| Purchased Services        | 6,457,417                        | 6,724,422                                                    | ▲ 267,005                                               |
| All Other Expenses        | 1,742,953                        | 1,809,677                                                    | ▲ 66,724                                                |
| <b>Total Expenditures</b> | <b>44,556,100</b>                | <b>46,032,254</b>                                            | <b>▲ 1,476,154</b>                                      |

The top two categories (regular classified salaries and regular certified salaries), represents 40.6% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,476,154 (current expense estimates vs. amounts projected in the five year forecast) is equal to 3.3% of the total Forecasted annual expenses.

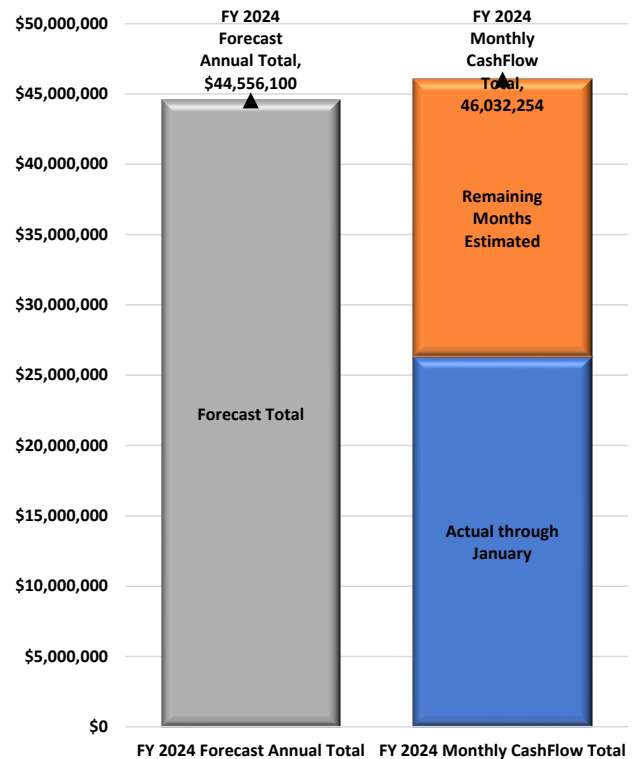
#### Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance<br>Based on<br>Actual/Estimated Annual Amount | Expected<br>Over/(Under)<br>Forecast |
|--------------------------------------------------------|--------------------------------------|
| Regular Classified Salaries ▲                          | <b>349,101</b>                       |
| Regular Certified Salaries ▲                           | <b>250,312</b>                       |
| Retirement Certified ▲                                 | <b>179,572</b>                       |
| Professional and Technical Services ▲                  | <b>142,663</b>                       |
| All Other Expense Categories ▲                         | <b>554,506</b>                       |
| <b>Total Expenses ▲</b>                                | <b>1,476,154</b>                     |

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2024 actual/estimated expenditures could total \$46,032,254 which has a unfavorable expenditure variance of \$1,476,154. This means the forecast cash balance could be reduced.

The fiscal year is approximately 58% complete. Monthly cash flow, comprised of 7 actual months plus 5 estimated months indicates expenditures totaling \$46,032,254 which is \$1,476,154 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

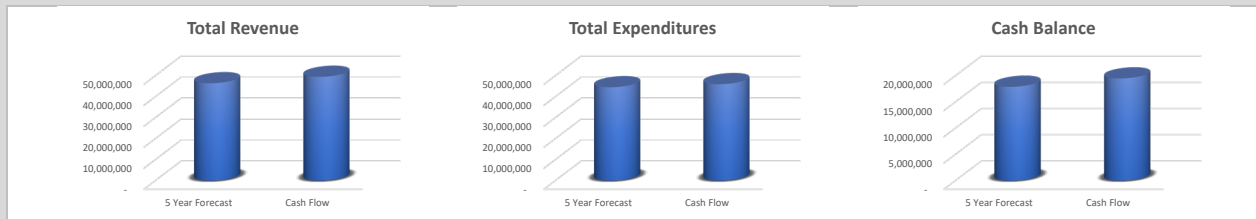
Austintown Local School District

FYTD Thru JANUARY

Five Year Forecast Comparison to Actual Cash Flow

|                                                     | Difference | Proj. from<br>Current<br>5 Year Forecast<br>2024 | Proj. from<br>Actual/Est.<br>Cash Flow<br>2024 | FYTD Actual<br>Through<br>Month Of:<br>Through January | Estimated for<br>Remaining<br>Months |
|-----------------------------------------------------|------------|--------------------------------------------------|------------------------------------------------|--------------------------------------------------------|--------------------------------------|
| <b>Revenue:</b>                                     |            |                                                  |                                                |                                                        |                                      |
| 1.010 - General Property Tax (Real Estate)          | 249,157    | 16,902,143                                       | 17,151,300                                     | 7,548,158                                              | 9,603,143                            |
| 1.020 - Public Utility Personal Property            | 261,715    | 1,271,081                                        | 1,532,796                                      | 587,215                                                | 945,581                              |
| 1.030 - Income Tax                                  | -          | -                                                | -                                              | -                                                      | -                                    |
| 1.035 - Unrestricted Grants-in-Aid                  | 2,148,905  | 21,464,670                                       | 23,613,575                                     | 13,829,104                                             | 9,784,471                            |
| 1.040 - 1.045 - Restricted Grants-in-Aid            | 3,676      | 2,193,127                                        | 2,196,803                                      | 1,267,736                                              | 929,068                              |
|                                                     |            | -                                                | -                                              | -                                                      | -                                    |
| 1.050 - Property Tax Allocation                     | 57,396     | 2,271,411                                        | 2,328,807                                      | 1,106,396                                              | 1,222,411                            |
| 1.060 - All Other Operating Revenues                | 346,953    | 2,315,794                                        | 2,662,747                                      | 1,131,122                                              | 1,531,625                            |
| 1.070 - Total Revenue                               | 3,067,803  | 46,418,226                                       | 49,486,029                                     | 25,469,730                                             | 24,016,299                           |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| <b>Other Financing Sources:</b>                     |            |                                                  |                                                |                                                        |                                      |
| 2.070 - Total Other Financing Sources               | 2,379      | 43,202                                           | 45,581                                         | 16,431                                                 | 29,150                               |
| 2.080 - Total Revenues and Other Financing Sources  | 3,070,182  | 46,461,428                                       | 49,531,610                                     | 25,486,161                                             | 24,045,449                           |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| <b>Expenditures:</b>                                |            |                                                  |                                                |                                                        |                                      |
| 3.010 - Personnel Services                          | 658,917    | 24,970,016                                       | 25,628,933                                     | 14,847,950                                             | 10,780,982                           |
| 3.020 - Employees' Retirement/Insurance Benefits    | 483,508    | 11,385,714                                       | 11,869,222                                     | 6,723,888                                              | 5,145,334                            |
| 3.030 - Purchased Services                          | 267,005    | 6,457,417                                        | 6,724,422                                      | 3,790,262                                              | 2,934,161                            |
| 3.040 - Supplies and Materials                      | (8,637)    | 1,096,276                                        | 1,087,639                                      | 630,811                                                | 456,828                              |
| 3.050 - Capital Outlay                              | 23,785     | 64,997                                           | 88,782                                         | 39,700                                                 | 49,082                               |
| 3.060 - 4.060 - Intergovernmental, Debt & Interest  | (0)        | -                                                | (0)                                            | -                                                      | -                                    |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| 4.300 - Other Objects                               | 51,576     | 466,682                                          | 518,258                                        | 278,018                                                | 240,240                              |
| 4.500 - Total Expenditures                          | 1,476,154  | 44,441,102                                       | 45,917,256                                     | 26,310,628                                             | 19,606,628                           |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| <b>Other Financing Uses:</b>                        |            |                                                  |                                                |                                                        |                                      |
| 5.040 - Total Other Financing Uses                  | -          | 114,998                                          | 114,998                                        | -                                                      | 114,998                              |
| 5.050 - Total Expenditures and Other Financing Uses | 1,476,154  | 44,556,100                                       | 46,032,254                                     | 26,310,628                                             | 19,721,626                           |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| Excess of Rev & Other Financing Uses Over (Under)   |            |                                                  |                                                |                                                        |                                      |
| 6.010 - Expenditures and Other Financing Uses       | 1,594,028  | 1,905,328                                        | 3,499,356                                      | (824,468)                                              | 4,323,823                            |
|                                                     |            |                                                  |                                                |                                                        |                                      |
| 7.010 - Cash Balance July 1                         | -          | 16,002,783                                       | 16,002,783                                     |                                                        |                                      |
| 7.020 - Cash Balance June 30                        | 1,594,028  | 17,908,111                                       | 19,502,139                                     |                                                        |                                      |

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



Dollar Variance: 3,070,182  
Percent Variance: 6.61%

Dollar Variance: 1,476,154  
Percent Variance: 3.31%

Dollar Variance: 1,594,028  
Percent Variance: 8.90%

| Revenue Analytics                                     |                                  |                                  |                                  |                                                    |                                                    |
|-------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------------------------|----------------------------------------------------|
| Expenditure Analytics                                 | 2022                             | 2023                             | 2024                             | Year over Year Change from 2022 to 2023            | Year over Year Change from 2023 to 2024            |
| Revenue by Receipt Code - Fiscal Year to Date         |                                  |                                  |                                  |                                                    |                                                    |
| <b>Tax Revenue</b>                                    | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 1100 - 1199 Local Taxes                               | \$8,119,177                      | \$7,807,243                      | \$8,135,373                      | -\$311,934                                         | \$328,129                                          |
| <b>Total</b>                                          | <b>\$8,119,177</b>               | <b>\$7,807,243</b>               | <b>\$8,135,373</b>               | <b>-\$311,934</b>                                  | <b>\$328,129</b>                                   |
| <b>Locally Generated Revenue</b>                      | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 1200 - 1299 Tuition and Patron Payments               | \$200,646                        | \$228,044                        | \$286,458                        | \$27,398                                           | \$58,415                                           |
| 1300 - 1399 Transportation Fees                       | \$16,531                         | \$13,841                         | \$10,473                         | -\$2,691                                           | -\$3,367                                           |
| 1400 - 1499 Investment Earnings                       | \$95,537                         | \$307,400                        | \$534,324                        | \$211,863                                          | \$226,924                                          |
| 1500 - 1599 Food Services                             | \$0                              | \$0                              | \$0                              | \$0                                                | \$0                                                |
| 1600 - 1699 Student Activities                        | \$3,228                          | \$2,270                          | \$1,470                          | -\$958                                             | -\$800                                             |
| 1700 - 1799 Class Fees                                | \$21,812                         | \$23,297                         | \$24,372                         | \$1,484                                            | \$1,075                                            |
| 1800 - 1899 Miscellaneous Receipts                    | \$23,112                         | \$27,468                         | \$58,868                         | \$4,356                                            | \$31,400                                           |
| 1900 - 1999 Other Revenue Not Above                   | \$29,438                         | \$6,974                          | \$193                            | -\$22,463                                          | -\$6,781                                           |
| <b>Total</b>                                          | <b>\$390,304</b>                 | <b>\$609,294</b>                 | <b>\$916,159</b>                 | <b>\$218,990</b>                                   | <b>\$306,865</b>                                   |
| <b>Intermediate Revenue</b>                           | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 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                                                |
| <b>Total</b>                                          | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$0</b>                                         | <b>\$0</b>                                         |
| <b>State Revenue</b>                                  | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 3100 - 3199 Unrestricted Grants In Aid                | \$12,901,593                     | \$12,208,274                     | \$13,829,104                     | -\$693,319                                         | \$1,620,830                                        |
| 3200 - 3299 Restricted Aid State                      | \$1,276,235                      | \$1,190,033                      | \$1,267,736                      | -\$86,201                                          | \$77,702                                           |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$1,130,285                      | \$1,122,764                      | \$1,106,396                      | -\$7,521                                           | -\$16,368                                          |
| 3400 - 3499 Revenue in Lieu of Taxes by State         | \$0                              | \$0                              | \$0                              | \$0                                                | \$0                                                |
| <b>Total</b>                                          | <b>\$15,308,113</b>              | <b>\$14,521,071</b>              | <b>\$16,203,235</b>              | <b>-\$787,041</b>                                  | <b>\$1,682,164</b>                                 |
| <b>Federal Revenue</b>                                | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 4100 - 4199 Unrestricted Fed                          | \$0                              | \$0                              | \$0                              | \$0                                                | \$0                                                |
| 4200 - 4299 Restricted Fed                            | \$69,019                         | \$98,367                         | \$215,156                        | \$29,348                                           | \$116,789                                          |
| 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                                                |
| <b>Total</b>                                          | <b>\$69,019</b>                  | <b>\$98,367</b>                  | <b>\$215,156</b>                 | <b>\$29,348</b>                                    | <b>\$116,789</b>                                   |
| <b>Other Financing Sources</b>                        | <b>FY2022<br/>July - January</b> | <b>FY2023<br/>July - January</b> | <b>FY2024<br/>July - January</b> | <b>Year over Year Change<br/>from 2022 to 2023</b> | <b>Year over Year Change<br/>from 2023 to 2024</b> |
| 5100 - 5199 Transfers In                              | \$1,486                          | \$0                              | \$0                              | -\$1,486                                           | \$0                                                |
| 5200 - 5299 Advances In                               | \$0                              | \$0                              | \$0                              | \$0                                                | \$0                                                |
| 5300 - 5399 Refund of Prior Year Expense              | \$50,587                         | \$16,722                         | \$16,238                         | -\$33,865                                          | -\$484                                             |
| <b>Total</b>                                          | <b>\$52,073</b>                  | <b>\$16,722</b>                  | <b>\$16,238</b>                  | <b>-\$35,351</b>                                   | <b>-\$484</b>                                      |
| <b>Total Revenue</b>                                  | <b>\$23,938,687</b>              | <b>\$23,052,697</b>              | <b>\$25,486,161</b>              | <b>-\$885,989</b>                                  | <b>\$2,433,463</b>                                 |

| Revenue Analytics                                       |                          |                          |                          |                                            |                                            |
|---------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------|--------------------------------------------|
|                                                         | 2022                     | 2023                     | 2024                     | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| Expenditure Analytics                                   |                          |                          |                          |                                            |                                            |
| Expenditure by Object Code - Fiscal Year to Date        |                          |                          |                          |                                            |                                            |
| 3.01 Salaries                                           | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 111 - Regular Certified Salaries                        | \$11,048,924             | \$11,344,385             | \$11,475,762             | \$295,461                                  | \$131,377                                  |
| 112 - 119 All Other Certified Salaries                  | \$265,420                | \$305,386                | \$309,635                | \$39,966                                   | \$4,249                                    |
| 120 - 129 Certified Compensated Absences                | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| 130 - 139 Certified Other Compensation                  | \$35,943                 | \$127,046                | \$119,467                | \$91,102                                   | -\$7,578                                   |
| 141 - Regular Classified Salaries                       | \$2,572,238              | \$2,507,300              | \$2,744,613              | -\$64,937                                  | \$237,313                                  |
| 142 - 149 All Other Classified Salaries                 | \$169,351                | \$166,596                | \$170,741                | -\$2,755                                   | \$4,145                                    |
| 151 - 159 Classified Compensated Absences               | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| 161 - 169 Classified Other Compensation                 | \$11,933                 | \$40,187                 | \$22,982                 | \$28,254                                   | -\$17,206                                  |
| 170 - 190 Other Wages and Salaries                      | \$4,375                  | \$6,750                  | \$4,750                  | \$2,375                                    | -\$2,000                                   |
| <b>Total</b>                                            | <b>\$14,108,184</b>      | <b>\$14,497,651</b>      | <b>\$14,847,950</b>      | <b>\$389,467</b>                           | <b>\$350,299</b>                           |
| 3.02 Fringe Benefits                                    | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 210 - 219 Retirement Certified                          | \$1,846,032              | \$1,955,611              | \$2,077,283              | \$109,579                                  | \$121,672                                  |
| 220 - 229 Retirement Classified                         | \$552,583                | \$493,798                | \$558,623                | -\$58,785                                  | \$64,825                                   |
| 230 - 239 Employee Reimbursements and Other             | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| 240 - 249 Insurance Certified                           | \$3,009,154              | \$3,143,695              | \$3,358,781              | \$134,541                                  | \$215,086                                  |
| 250 - 259 Insurance Classified                          | \$509,487                | \$542,522                | \$615,645                | \$33,035                                   | \$73,123                                   |
| 260 - 269 Insurance - Workers' Compensation             | \$0                      | \$0                      | \$113,556                | \$0                                        | \$113,556                                  |
| 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                                        |
| <b>Total</b>                                            | <b>\$5,917,257</b>       | <b>\$6,135,627</b>       | <b>\$6,723,888</b>       | <b>\$218,370</b>                           | <b>\$588,261</b>                           |
| 3.03 Purchased Services                                 | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 410 - 419 Professional and Technical Services           | \$2,124,765              | \$2,265,091              | \$2,397,944              | \$140,326                                  | \$132,853                                  |
| 420 - 429 Non - utility Property Services               | \$426,982                | \$486,987                | \$485,028                | \$60,005                                   | -\$1,958                                   |
| 430 - 439 Travel, Mileage, Meeting Expense              | \$10,371                 | \$13,521                 | \$14,454                 | \$3,150                                    | \$932                                      |
| 440 - 449 Communications                                | \$76,345                 | \$90,013                 | \$81,085                 | \$13,668                                   | -\$8,929                                   |
| 450 - 459 Utilities                                     | \$516,041                | \$522,299                | \$585,656                | \$6,258                                    | \$63,357                                   |
| 460 - 469 Contracted Craft or Trade Services            | \$15,330                 | \$11,011                 | \$20,796                 | -\$4,319                                   | \$9,785                                    |
| 470 - 479 Tuition and Similar Payments                  | \$74,658                 | \$78,125                 | \$151,494                | \$3,467                                    | \$73,369                                   |
| 480 - 489 Pupil Transportation                          | \$18,649                 | \$34,466                 | \$35,212                 | \$15,817                                   | \$746                                      |
| 490 - 499 Other Purchased Services                      | \$16,975                 | \$16,516                 | \$18,593                 | -\$459                                     | \$2,077                                    |
| <b>Total</b>                                            | <b>\$3,280,117</b>       | <b>\$3,518,030</b>       | <b>\$3,790,262</b>       | <b>\$237,913</b>                           | <b>\$272,132</b>                           |
| 3.04 Supplies                                           | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 510 - 519 General Supplies                              | \$240,888                | \$287,264                | \$239,781                | \$46,376                                   | -\$47,482                                  |
| 520 - 529 Textbooks                                     | \$1,212                  | \$1,446                  | \$38,350                 | \$234                                      | \$36,904                                   |
| 530 - 539 Library Books                                 | \$0                      | \$0                      | \$415                    | \$0                                        | \$415                                      |
| 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                     | \$646                    | \$749                    | \$0                      | \$103                                      | -\$749                                     |
| 570 - 579 Supplies for Operation and Repair - Buildings | \$157,736                | \$181,637                | \$185,604                | \$23,901                                   | \$3,967                                    |
| 580 - 589 Supplies for Operation and Repair - Vehicles  | \$166,994                | \$156,046                | \$166,661                | -\$10,948                                  | \$10,615                                   |
| 590 - 599 Other Supplies and Materials                  | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| <b>Total</b>                                            | <b>\$567,476</b>         | <b>\$627,142</b>         | <b>\$630,811</b>         | <b>\$59,666</b>                            | <b>\$3,669</b>                             |
| 3.05 Capital and Equipment                              | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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                                     | \$13,179                 | \$0                      | \$39,700                 | -\$13,179                                  | \$39,700                                   |
| 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                                        |
| <b>Total</b>                                            | <b>\$46,564</b>          | <b>\$0</b>               | <b>\$39,700</b>          | <b>-\$46,564</b>                           | <b>\$39,700</b>                            |
| 3.06 Other Objects (800's)                              | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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                                 | \$165,612                | \$170,467                | \$206,609                | \$4,855                                    | \$36,142                                   |
| 850 - 859 Insurance                                     | \$49,583                 | \$52,705                 | \$57,970                 | \$3,122                                    | \$5,265                                    |
| 860 - 869 Judgments                                     | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| 870 - 879 Taxes and Assessments                         | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| 880 - 889 Awards and Prizes                             | \$4,821                  | \$1,432                  | \$8,105                  | -\$3,389                                   | \$6,673                                    |
| Other Miscellaneous Expenditures                        | \$4,290                  | \$3,916                  | \$5,334                  | -\$374                                     | \$1,418                                    |
| <b>Total</b>                                            | <b>\$225,792</b>         | <b>\$228,520</b>         | <b>\$278,018</b>         | <b>\$2,728</b>                             | <b>\$49,498</b>                            |
| Other Uses of Funds (900's)                             | FY2022<br>July - January | FY2023<br>July - January | FY2024<br>July - January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| Transfers Out                                           | \$1,486                  | \$0                      | \$0                      | -\$1,486                                   | \$0                                        |
| Advances Out                                            | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| All Other Financing Uses                                | \$0                      | \$0                      | \$0                      | \$0                                        | \$0                                        |
| <b>Total</b>                                            | <b>\$1,486</b>           | <b>\$0</b>               | <b>\$0</b>               | <b>-\$1,486</b>                            | <b>\$0</b>                                 |
| <b>Total Expenditures</b>                               | <b>\$24,146,877</b>      | <b>\$25,006,970</b>      | <b>\$26,310,628</b>      | <b>\$860,093</b>                           | <b>\$1,303,658</b>                         |

| Revenue Analytics                                     |                                   |                   |                   |                                            |                                            |
|-------------------------------------------------------|-----------------------------------|-------------------|-------------------|--------------------------------------------|--------------------------------------------|
|                                                       | 2022                              | 2023              | 2024              | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| Expenditure Analytics                                 |                                   |                   |                   |                                            |                                            |
|                                                       | Revenue by Receipt Code - Monthly |                   |                   |                                            |                                            |
|                                                       |                                   |                   |                   |                                            |                                            |
| Tax Revenue                                           | FY2022<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 1100 - 1199 Local Taxes                               | \$0                               | \$0               | \$0               | \$0                                        | \$0                                        |
| Total                                                 | \$0                               | \$0               | \$0               |                                            |                                            |
| Locally Generated Revenue                             | FY2022<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 1200 - 1299 Tuition and Patron Payments               | -\$485,715                        | \$23,962          | \$26,317          | \$509,677                                  | \$2,355                                    |
| 1300 - 1399 Transportation Fees                       | \$4,320                           | \$5,352           | \$1,350           | \$1,031                                    | -\$4,002                                   |
| 1400 - 1499 Investment Earnings                       | \$10,219                          | \$49,273          | \$9,257           | \$39,054                                   | -\$40,016                                  |
| 1500 - 1599 Food Services                             | \$0                               | \$0               | \$0               | \$0                                        | \$0                                        |
| 1600 - 1699 Student Activities                        | \$40                              | \$90              | \$120             | \$50                                       | \$30                                       |
| 1700 - 1799 Class Fees                                | \$2,508                           | \$3,954           | \$6,601           | \$1,446                                    | \$2,647                                    |
| 1800 - 1899 Miscellaneous Receipts                    | \$10,661                          | \$1,814           | \$6,119           | -\$8,847                                   | \$4,305                                    |
| 1900 - 1999 Other Revenue Not Above                   | \$0                               | \$6,571           | \$0               | \$6,571                                    | -\$6,571                                   |
| Total                                                 | -\$457,967                        | \$91,016          | \$49,764          | \$548,983                                  | -\$41,253                                  |
| Intermediate Revenue                                  | FY2022<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 3100 - 3199 Unrestricted Grants In Aid                | \$3,087,173                       | \$1,845,569       | \$2,071,425       | -\$1,241,605                               | \$225,856                                  |
| 3200 - 3299 Restricted Aid State                      | \$916,196                         | \$147,281         | \$174,930         | -\$768,915                                 | \$27,649                                   |
| 313X Reimbursements & 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                                                 | \$4,003,369                       | \$1,992,850       | \$2,246,355       | -\$2,010,520                               | \$253,505                                  |
| Federal Revenue                                       | FY2022<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 4100 - 4199 Unrestricted Fed                          | \$0                               | \$0               | \$0               | \$0                                        | \$0                                        |
| 4200 - 4299 Restricted Fed                            | \$0                               | \$21,802          | \$33,160          | \$21,802                                   | \$11,357                                   |
| 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                               | \$21,802          | \$33,160          | \$21,802                                   | \$11,357                                   |
| Other Financing Sources                               | FY2022<br>January                 | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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              | \$2,121                           | \$0               | \$2,310           | -\$2,121                                   | \$2,310                                    |
| Total                                                 | \$2,121                           | \$0               | \$2,310           | -\$2,121                                   | \$2,310                                    |
| Total Revenue                                         | \$3,547,524                       | \$2,105,668       | \$2,331,588       | -\$1,441,856                               | \$225,920                                  |

| Revenue Analytics                                       |                                      |                   |                   |                                            |                                            |
|---------------------------------------------------------|--------------------------------------|-------------------|-------------------|--------------------------------------------|--------------------------------------------|
|                                                         | 2022                                 | 2023              | 2024              | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| Expenditure Analytics                                   |                                      |                   |                   |                                            |                                            |
|                                                         | Expenditure by Object Code - Monthly |                   |                   |                                            |                                            |
|                                                         |                                      |                   |                   |                                            |                                            |
| 3.01 Salaries                                           | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 111 - Regular Certified Salaries                        | \$1,586,737                          | \$1,600,822       | \$1,632,219       | \$14,085                                   | \$31,398                                   |
| 112 - 119 All Other Certified Salaries                  | \$27,135                             | \$41,307          | \$48,638          | \$14,172                                   | \$7,330                                    |
| 120 - 129 Certified Compensated Absences                | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 130 - 139 Certified Other Compensation                  | \$0                                  | \$3,608           | \$0               | \$3,608                                    | -\$3,608                                   |
| 141 - Regular Classified Salaries                       | \$361,753                            | \$352,539         | \$412,359         | -\$9,214                                   | \$59,820                                   |
| 142 - 149 All Other Classified Salaries                 | \$20,931                             | \$12,972          | \$17,094          | -\$7,960                                   | \$4,122                                    |
| 151 - 159 Classified Compensated Absences               | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 161 - 169 Classified Other Compensation                 | \$0                                  | \$24,075          | \$15,140          | \$24,075                                   | -\$8,934                                   |
| 170 - 190 Other Wages and Salaries                      | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| Total                                                   | \$1,996,556                          | \$2,035,323       | \$2,125,450       | \$38,767                                   | \$90,127                                   |
| 3.02 Fringe Benefits                                    | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 210 - 219 Retirement Certified                          | \$251,093                            | \$278,307         | \$298,584         | \$27,214                                   | \$20,277                                   |
| 220 - 229 Retirement Classified                         | \$67,760                             | \$63,100          | \$72,967          | -\$4,660                                   | \$9,867                                    |
| 230 - 239 Employee Reimbursements and Other             | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 240 - 249 Insurance Certified                           | \$1,811                              | \$1,800           | \$1,573           | -\$11                                      | -\$227                                     |
| 250 - 259 Insurance Classified                          | \$326                                | \$297             | \$330             | -\$30                                      | \$33                                       |
| 260 - 269 Insurance - Workers' Compensation             | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 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                                                   | \$320,991                            | \$343,504         | \$373,453         | \$22,513                                   | \$29,950                                   |
| 3.03 Purchased Services                                 | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 410 - 419 Professional and Technical Services           | \$287,184                            | \$315,826         | \$371,529         | \$28,641                                   | \$55,703                                   |
| 420 - 429 Non - utility Property Services               | \$24,075                             | \$26,256          | \$19,868          | \$2,181                                    | -\$6,388                                   |
| 430 - 439 Travel, Mileage, Meeting Expense              | \$614                                | \$2,331           | \$637             | \$1,717                                    | -\$1,694                                   |
| 440 - 449 Communications                                | \$7,980                              | \$4,814           | \$10,489          | -\$3,166                                   | \$5,675                                    |
| 450 - 459 Utilities                                     | \$53,591                             | \$64,450          | \$73,453          | \$10,858                                   | \$9,004                                    |
| 460 - 469 Contracted Craft or Trade Services            | \$60                                 | \$60              | \$4,945           | \$0                                        | \$4,885                                    |
| 470 - 479 Tuition and Similar Payments                  | -\$408,527                           | \$21,117          | \$17,528          | \$429,644                                  | -\$3,589                                   |
| 480 - 489 Pupil Transportation                          | \$1,890                              | \$1,098           | \$2,969           | -\$792                                     | \$1,871                                    |
| 490 - 499 Other Purchased Services                      | \$1,456                              | \$1,452           | \$4,241           | -\$4                                       | \$2,790                                    |
| Total                                                   | -\$31,677                            | \$437,402         | \$505,659         | \$469,079                                  | \$68,257                                   |
| 3.04 Supplies                                           | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 510 - 519 General Supplies                              | \$4,830                              | \$7,912           | \$6,637           | \$3,082                                    | -\$1,275                                   |
| 520 - 529 Textbooks                                     | \$620                                | \$900             | \$565             | \$280                                      | -\$335                                     |
| 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 | \$24,850                             | \$24,556          | \$29,680          | -\$294                                     | \$5,124                                    |
| 580 - 589 Supplies for Operation and Repair - Vehicles  | \$37,597                             | \$16,988          | \$33,166          | -\$20,609                                  | \$16,178                                   |
| 590 - 599 Other Supplies and Materials                  | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| Total                                                   | \$67,897                             | \$50,356          | \$70,048          | -\$17,541                                  | \$19,692                                   |
| 3.05 Capital and Equipment                              | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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                                     | \$7,595                              | \$0               | \$30,000          | -\$7,595                                   | \$30,000                                   |
| 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                                                   | \$7,595                              | \$0               | \$30,000          | -\$7,595                                   | \$30,000                                   |
| 3.06 Other Objects (800's)                              | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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                                 | \$12,253                             | \$5,209           | \$6,702           | -\$7,044                                   | \$1,493                                    |
| 850 - 859 Insurance                                     | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 860 - 869 Judgments                                     | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 870 - 879 Taxes and Assessments                         | \$0                                  | \$0               | \$0               | \$0                                        | \$0                                        |
| 880 - 889 Awards and Prizes                             | \$1,950                              | \$0               | \$6,340           | -\$1,950                                   | \$6,340                                    |
| Other Miscellaneous Expenditures                        | \$20                                 | \$730             | \$72              | \$710                                      | -\$658                                     |
| Total                                                   | \$14,223                             | \$5,939           | \$13,114          | -\$8,284                                   | \$7,175                                    |
| Other Uses of Funds (900's)                             | FY2022<br>January                    | FY2023<br>January | FY2024<br>January | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>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                                      | \$2,375,586                          | \$2,872,524       | \$3,117,725       | \$496,938                                  | \$245,201                                  |



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| 2024 Austintown Local School District<br>Actual and Estimated Monthly Cash Flow<br>Through: January | Actual<br>July    | Actual<br>August  | Actual<br>September | Actual<br>October | Actual<br>November | Actual<br>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           | 2,482,188         | 1,923,653          | 1,955,009          |
| 1.040 Restricted Grants-in-Aid                                                                      | 166,817           | 195,927           | 180,864             | 183,832           | 178,292            | 187,074            |
| 1.045 Other Restricted                                                                              | 0                 | 0                 | 0                   | 0                 | 0                  | 0                  |
| 1.050 Property Tax Allocation                                                                       | 0                 | 0                 | 0                   | 1,106,396         | 0                  | 0                  |
| 1.060 All Other Revenues                                                                            | 153,736           | 135,928           | 344,295             | 112,980           | 140,213            | 161,046            |
| <b>1.070 Total Revenues</b>                                                                         | <b>3,840,691</b>  | <b>8,424,455</b>  | <b>2,444,623</b>    | <b>3,885,396</b>  | <b>2,242,158</b>   | <b>2,303,129</b>   |
| 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                  | 110               | 0                  | 0                  |
| 2.070 Total Other Financing Sources                                                                 | 0                 | 0                 | 0                   | 0                 | 0                  | 0                  |
| <b>2.080 Total Revenues and Other Financing Sources</b>                                             | <b>3,841,060</b>  | <b>8,438,014</b>  | <b>2,444,706</b>    | <b>3,885,506</b>  | <b>2,242,158</b>   | <b>2,303,129</b>   |
| 3.010 Personnel Services                                                                            | 2,106,191         | 2,058,770         | 2,046,032           | 2,175,837         | 2,161,647          | 2,174,022          |
| 3.020 Retirement/Benefits                                                                           | 1,057,670         | 1,069,966         | 1,093,974           | 1,037,868         | 1,035,881          | 1,055,075          |
| 3.030 Purchased Services                                                                            | 427,169           | 549,253           | 441,446             | 532,097           | 872,141            | 462,496            |
| 3.040 Supplies and Materials                                                                        | 25,001            | 85,277            | 146,205             | 139,948           | 85,601             | 78,730             |
| 3.050 Capital Outlay                                                                                | 0                 | 0                 | 9,700               | 0                 | 0                  | 0                  |
| 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             | 6,511             | 59,286             | 36,844             |
| <b>4.500 Total Expenditures</b>                                                                     | <b>3,626,046</b>  | <b>3,783,535</b>  | <b>3,869,339</b>    | <b>3,892,262</b>  | <b>4,214,555</b>   | <b>3,807,167</b>   |
| 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                  |
| <b>5.050 Total Expenditures and Other Financing Uses</b>                                            | <b>3,626,046</b>  | <b>3,783,535</b>  | <b>3,869,339</b>    | <b>3,892,262</b>  | <b>4,214,555</b>   | <b>3,807,167</b>   |
| <b>6.010 Rev. over/(under) Expenditures</b>                                                         | <b>215,015</b>    | <b>4,654,479</b>  | <b>(1,424,633)</b>  | <b>(6,756)</b>    | <b>(1,972,397)</b> | <b>(1,504,038)</b> |
| <b>7.010 Beginning Cash Balance</b>                                                                 | <b>16,002,783</b> | <b>16,217,798</b> | <b>20,872,277</b>   | <b>19,447,643</b> | <b>19,440,887</b>  | <b>17,468,490</b>  |
| <b>7.020 Ending Cash Balance</b>                                                                    | <b>16,217,798</b> | <b>20,872,277</b> | <b>19,447,643</b>   | <b>19,440,887</b> | <b>17,468,490</b>  | <b>15,964,453</b>  |

| 2024 Austintown Local School District<br>Actual and Estimated Monthly Cash Flow<br>Through: January | Actual<br>January | Projected<br>February | Projected<br>March | Projected<br>April | Projected<br>May  | Projected<br>June  | Total             |
|-----------------------------------------------------------------------------------------------------|-------------------|-----------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| 1.010 General Property Tax (Real Estate)                                                            | 0                 | 2,157,653             | 7,445,490          | 0                  | 0                 | 0                  | 17,151,300        |
| 1.020 Public Utility Personal Property                                                              | 0                 | 0                     | 945,581            | 0                  | 0                 | 0                  | 1,532,796         |
| 1.030 Income Tax                                                                                    | 0                 | 0                     | 0                  | 0                  | 0                 | 0                  | 0                 |
| 1.035 Unrestricted Grants-in-Aid                                                                    | 2,071,425         | 2,078,457             | 1,934,003          | 1,934,003          | 1,934,003         | 1,904,003          | 23,613,575        |
| 1.040 Restricted Grants-in-Aid                                                                      | 174,930           | 164,814               | 164,814            | 164,814            | 164,814           | 269,813            | 2,196,803         |
| 1.045 Other Restricted                                                                              | 0                 | 0                     | 0                  | 0                  | 0                 | 0                  | 0                 |
| 1.050 Property Tax Allocation                                                                       | 0                 | 0                     | 0                  | 0                  | 1,222,411         | 0                  | 2,328,807         |
| 1.060 All Other Revenues                                                                            | 82,923            | 378,339               | 376,197            | 226,638            | 311,838           | 238,614            | 2,662,747         |
| <b>1.070 Total Revenues</b>                                                                         | <b>2,329,278</b>  | <b>4,779,263</b>      | <b>10,866,085</b>  | <b>2,325,455</b>   | <b>3,633,066</b>  | <b>2,412,431</b>   | <b>49,486,029</b> |
| 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                                                                   | 2,310             | 0                     | 0                  | 0                  | 0                 | 14,150             | 30,581            |
| 2.070 Total Other Financing Sources                                                                 | 0                 | 0                     | 0                  | 0                  | 0                 | 0                  | 0                 |
| <b>2.080 Total Revenues and Other Financing Sources</b>                                             | <b>2,331,588</b>  | <b>4,779,263</b>      | <b>10,866,085</b>  | <b>2,325,455</b>   | <b>3,633,066</b>  | <b>2,441,581</b>   | <b>49,531,610</b> |
| 3.010 Personnel Services                                                                            | 2,125,450         | 2,148,675             | 2,169,675          | 2,134,675          | 2,154,675         | 2,173,284          | 25,628,933        |
| 3.020 Retirement/Benefits                                                                           | 373,453           | 1,029,067             | 1,029,067          | 1,029,067          | 1,029,067         | 1,029,067          | 11,869,222        |
| 3.030 Purchased Services                                                                            | 505,659           | 537,900               | 556,996            | 617,417            | 604,902           | 616,947            | 6,724,422         |
| 3.040 Supplies and Materials                                                                        | 70,048            | 89,459                | 110,814            | 76,302             | 89,734            | 90,520             | 1,087,639         |
| 3.050 Capital Outlay                                                                                | 30,000            | 18,687                | 10,690             | 2,063              | 9,136             | 8,506              | 88,782            |
| 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                                                                                 | 13,114            | 24,272                | 9,452              | 119,298            | 83,248            | 3,970              | 518,258           |
| <b>4.500 Total Expenditures</b>                                                                     | <b>3,117,725</b>  | <b>3,848,059</b>      | <b>3,886,694</b>   | <b>3,978,820</b>   | <b>3,970,761</b>  | <b>3,922,294</b>   | <b>45,917,256</b> |
| 5.010 Operating Transfers-Out                                                                       | 0                 | 0                     | 0                  | 0                  | 0                 | 99,998             | 99,998            |
| 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                 |
| <b>5.050 Total Expenditures and Other Financing Uses</b>                                            | <b>3,117,725</b>  | <b>3,848,059</b>      | <b>3,886,694</b>   | <b>3,978,820</b>   | <b>3,970,761</b>  | <b>4,037,292</b>   | <b>46,032,254</b> |
| <b>6.010 Rev. over/(under) Expenditures</b>                                                         | <b>(786,137)</b>  | <b>931,204</b>        | <b>6,979,391</b>   | <b>(1,653,366)</b> | <b>(337,695)</b>  | <b>(1,595,711)</b> | <b>3,499,356</b>  |
| <b>7.010 Beginning Cash Balance</b>                                                                 | <b>15,964,453</b> | <b>15,178,315</b>     | <b>16,109,520</b>  | <b>23,088,910</b>  | <b>21,435,545</b> | <b>21,097,849</b>  | <b>16,002,783</b> |
| <b>7.020 Ending Cash Balance</b>                                                                    | <b>15,178,315</b> | <b>16,109,520</b>     | <b>23,088,910</b>  | <b>21,435,545</b>  | <b>21,097,849</b> | <b>19,502,139</b>  | <b>19,502,139</b> |