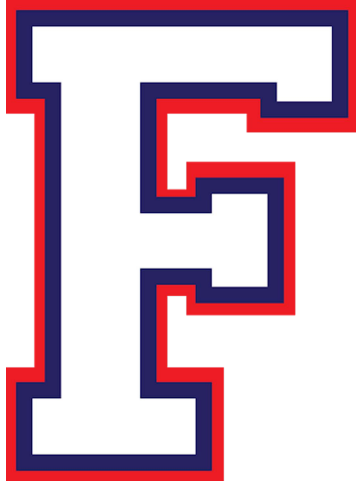




Austintown Local School District

# Monthly Financial Report

Fiscal Year 2024 Revenue and Expenditure Activity Through May

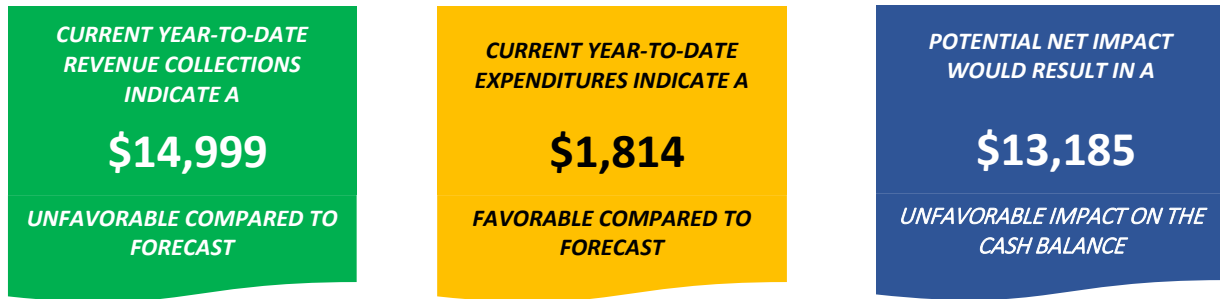
Treasurer/CFO, Blaise Karlovic

# Table of Contents

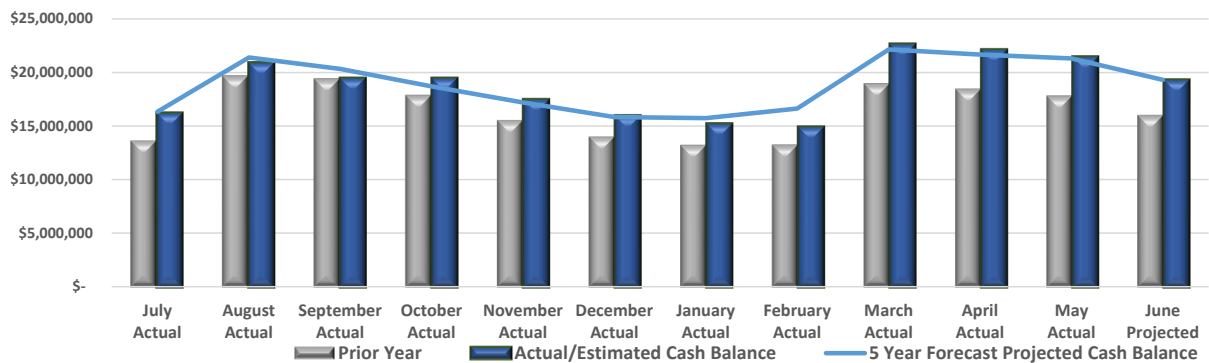
|                                                               |   |
|---------------------------------------------------------------|---|
| FISCAL YEAR 2024 REVENUE AND EXPENDITURE ANALYSIS THROUGH MAY | 3 |
| FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - MAY               | 4 |
| FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - MAY                | 5 |
| FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - MAY           | 6 |
| FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - MAY            | 7 |

## FISCAL YEAR 2024 REVENUE AND EXPENDITURE ANALYSIS THROUGH MAY

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



### 2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW ESTIMATES A JUNE 30, 2024 CASH BALANCE OF

**\$19,302,121**

Current monthly cash flow estimates, including actual data through May indicate that the June 30, 2024 cash balance will be \$19,302,121, which is \$13,185 less than the five year forecast of \$19,315,306.

June 30 ESTIMATED CASH BALANCE IS

**\$(13,185)**

LESS THAN THE FORECAST/BUDGET AMOUNT

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



OPERATING SURPLUS OF

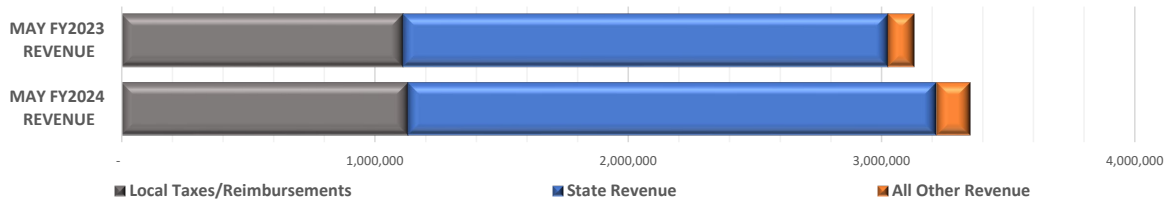
**\$3,299,338**

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

Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$3,299,338 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$50,083,684 totaling more than estimated cash flow expenditures of \$46,784,346.

## FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - MAY

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



|                            | Actual Revenue Collections For May | Prior Year Revenue Collections | Actual Compared to Last Year |
|----------------------------|------------------------------------|--------------------------------|------------------------------|
| Local Taxes/Reimbursements | 1,130,176                          | 1,111,139                      | ▲ 19,037                     |
| State Revenue              | 2,084,867                          | 1,914,584                      | ▲ 170,283                    |
| All Other Revenue          | 133,166                            | 104,758                        | ▲ 28,408                     |
| <b>Total Revenue</b>       | <b>3,348,209</b>                   | <b>3,130,482</b>               | <b>▲ 217,728</b>             |

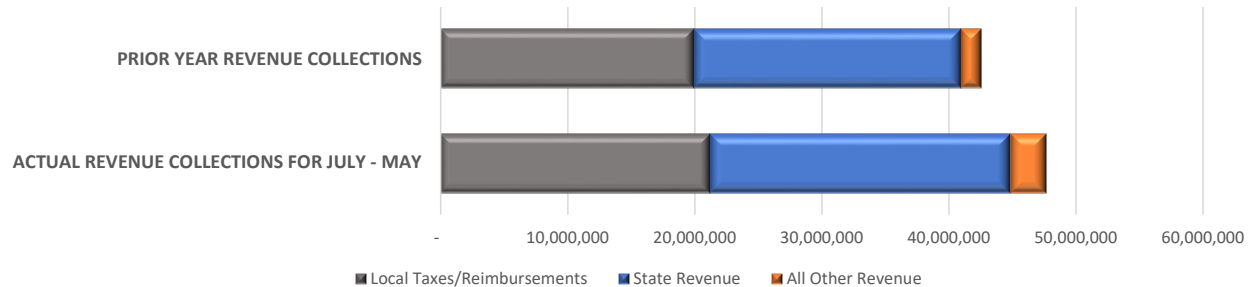
Actual revenue for the month was up

**\$217,728**

compared to last year.

Overall total revenue for May is up 7.0% (\$217,728). The largest change in this May's revenue collected compared to May of FY2023 is higher unrestricted grants in aid (\$154,514) and higher investment earnings (\$23,404). 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 MAY COMPARED TO THE PRIOR YEAR



|                            | Actual Revenue Collections For July - May | Prior Year Revenue Collections For July - May | Current Year Compared to Last Year |
|----------------------------|-------------------------------------------|-----------------------------------------------|------------------------------------|
| Local Taxes/Reimbursements | 21,206,339                                | 19,958,930                                    | ▲ 1,247,409                        |
| State Revenue              | 23,620,896                                | 21,015,340                                    | ▲ 2,605,555                        |
| All Other Revenue          | 2,801,204                                 | 1,629,755                                     | ▲ 1,171,449                        |
| <b>Total Revenue</b>       | <b>47,628,439</b>                         | <b>42,604,026</b>                             | <b>▲ 5,024,414</b>                 |

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$5,024,414**

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$47,628,439 through May, which is \$5,024,414 or 11.8% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through May to the same period last year is unrestricted grants in aid revenue coming in \$2,433,807 higher compared to the previous year, followed by local taxes coming in \$1,244,741 higher.

## FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - MAY

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

CURRENT YEAR-TO-DATE REVENUE  
COLLECTIONS INDICATE A

**\$14,999**

UNFAVORABLE 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. | 21,206,164                              | 21,206,339                                                   | 175                                                         |
| State Revenue       | 25,770,710                              | 25,764,899                                                   | (5,811)                                                     |
| All Other Revenue   | 3,121,809                               | 3,112,445                                                    | (9,364)                                                     |
| Total Revenue       | 50,098,683                              | 50,083,684                                                   | (14,999)                                                    |

The top two categories (restricted fed and tuition and patron payments), represents 29.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$14,999 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .03% forecast annual revenue

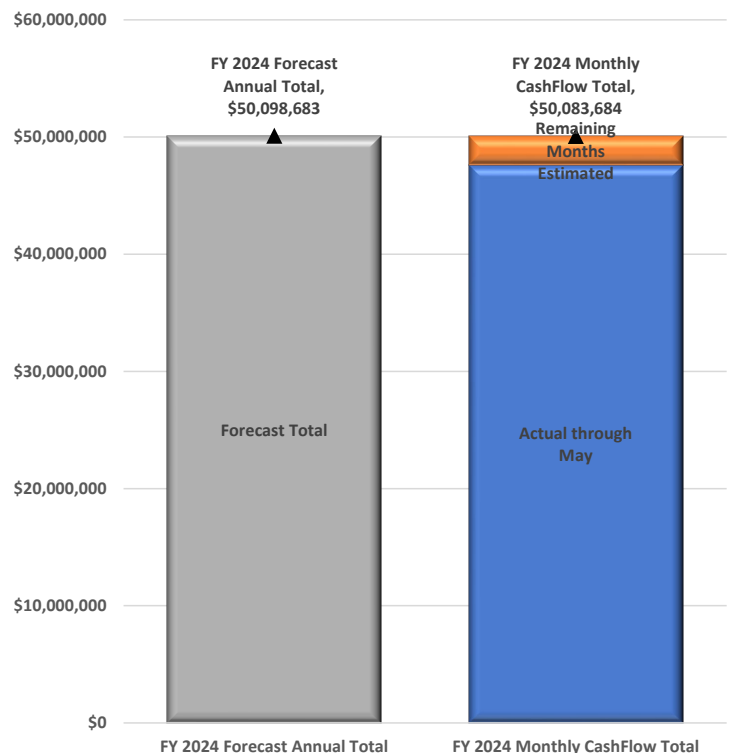
#### Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance<br>Based on<br>Actual/Estimated Annual Amount | Expected<br>Over/(Under)<br>Forecast |
|--------------------------------------------------------|--------------------------------------|
| Restricted Fed ▼                                       | (29,968)                             |
| Tuition and Patron Payments ▲                          | 25,543                               |
| Investment Earnings ▼                                  | (10,663)                             |
| Restricted Aid State ▼                                 | (5,505)                              |
| All Other Revenue Categories ▲                         | 5,594                                |
| Total Revenue ▼                                        | (14,998)                             |

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

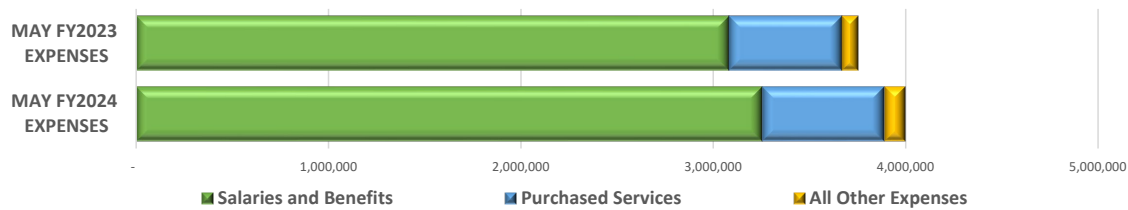
Results through May indicate an unfavorable variance of \$14,999 compared to the forecast total annual revenue. This means the forecast cash balance could be reduced.

The fiscal year is 92% complete. Monthly cash flow, comprised of 11 actual months plus 1 estimated months indicates revenue totaling \$50,083,684 which is -\$14,999 less than total revenue projected in the district's current forecast of \$50,098,683



## FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - MAY

### 1. MAY EXPENDITURES COMPARED TO PRIOR YEAR



|                           | Actual Expenses For May | Prior Year Expenditure Incurred | Actual Compared to Last Year |
|---------------------------|-------------------------|---------------------------------|------------------------------|
| Salaries and Benefits     | 3,254,999               | 3,083,691                       | ▲ 171,307                    |
| Purchased Services        | 632,747                 | 586,516                         | ▲ 46,231                     |
| All Other Expenses        | 107,445                 | 86,259                          | ▲ 21,186                     |
| <b>Total Expenditures</b> | <b>3,995,191</b>        | <b>3,756,467</b>                | <b>▲ 238,724</b>             |



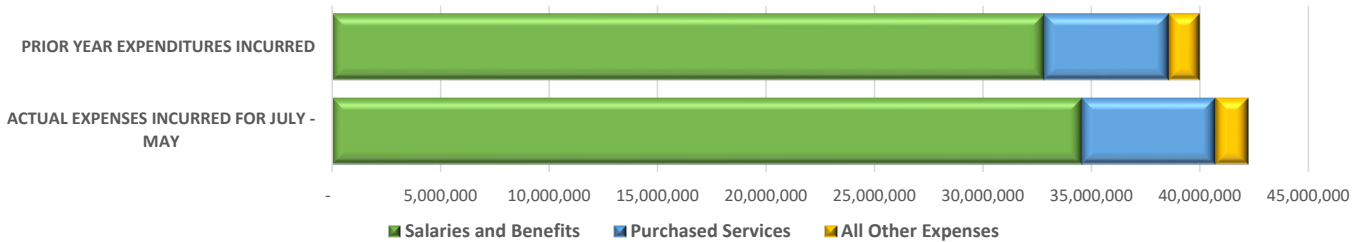
Actual expenses for the month was up

**\$238,724**

compared to last year.

Overall total expenses for May are up 6.4% (\$238,724). The largest change in this May's expenses compared to May of FY2023 is higher regular classified salaries (\$54,703), higher insurance certified (\$28,108) and higher insurance classified (\$27,169). 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 MAY COMPARED TO THE PRIOR YEAR



|                           | Actual Expenses For July - May | Prior Year Expenditures Incurred | Actual Compared to Last Year |
|---------------------------|--------------------------------|----------------------------------|------------------------------|
| Salaries and Benefits     | 34,562,633                     | 32,823,339                       | ▲ 1,739,294                  |
| Purchased Services        | 6,139,720                      | 5,751,972                        | ▲ 387,748                    |
| All Other Expenses        | 1,495,699                      | 1,410,301                        | ▲ 85,399                     |
| <b>Total Expenditures</b> | <b>42,198,052</b>              | <b>39,985,612</b>                | <b>▲ 2,212,440</b>           |

Compared to the same period, total expenditures are

**\$2,212,440**

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$42,198,052 through May, which is \$2,212,440 or 5.5% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through May to the same period last year is that regular classified salaries costs are \$457,499 higher compared to the previous year, followed by insurance certified coming in \$363,898 higher and regular certified salaries coming in \$277,088 higher.

## FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - MAY

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

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

**\$1,814**

**FAVORABLE 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     | 37,855,732                       | 37,826,194                                                   | ▼ (29,538)                                              |
| Purchased Services        | 6,700,731                        | 6,744,744                                                    | ▲ 44,013                                                |
| All Other Expenses        | 2,229,696                        | 2,213,408                                                    | ▼ (16,288)                                              |
| <b>Total Expenditures</b> | <b>46,786,160</b>                | <b>46,784,346</b>                                            | <b>▼ (1,814)</b>                                        |

The top two categories (all other classified salaries and non - utility property services), represents 477.5% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,814 (current expense estimates vs. amounts projected in the five year forecast) is equal to .% of the total Forecasted annual expenses.

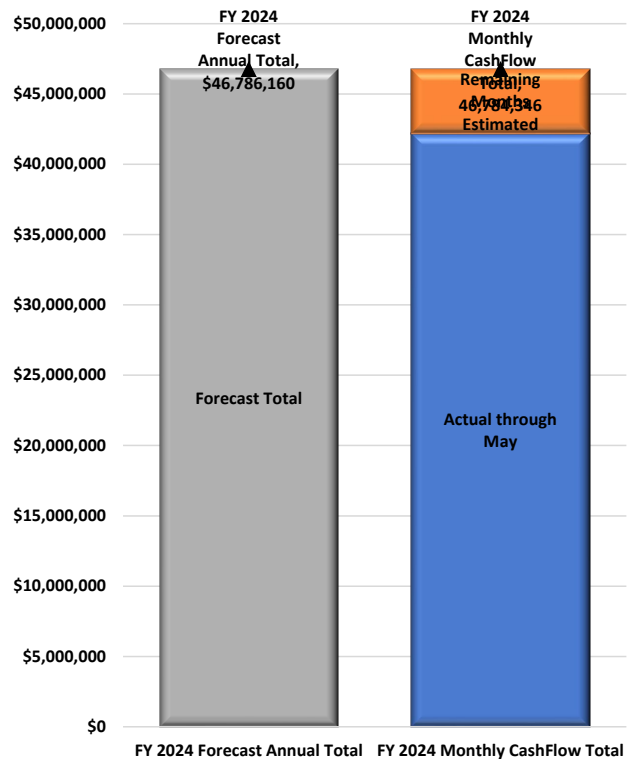
#### Top Forecast vs. Cash Flow Actual/Estimated Amounts

| Variance<br>Based on<br>Actual/Estimated Annual Amount | Expected<br>Over/(Under)<br>Forecast |
|--------------------------------------------------------|--------------------------------------|
| All Other Classified Salaries ▼                        | (42,442)                             |
| Non - utility Property Services ▲                      | 33,781                               |
| Insurance Classified ▲                                 | 25,940                               |
| Insurance Certified ▼                                  | (22,856)                             |
| All Other Expense Categories ▲                         | 3,763                                |
| <b>Total Expenses ▼</b>                                | <b>(1,814)</b>                       |

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through May indicate that Fiscal Year 2024 actual/estimated expenditures could total \$46,784,346 which has a favorable expenditure variance of \$1,814. This means the forecast cash balance could be improved.

The fiscal year is approximately 92% complete. Monthly cash flow, comprised of 11 actual months plus 1 estimated months indicates expenditures totaling \$46,784,346 which is -\$1,814 less than total expenditures projected in the district's current forecast of \$46,786,160



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

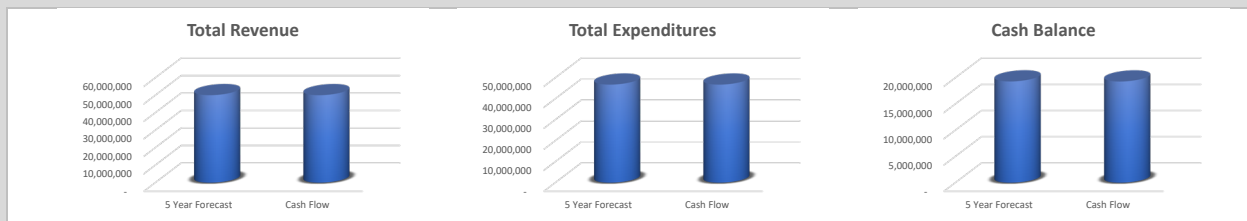
Austintown Local School District

FYTD Through MAY

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 May | Estimated for<br>Remaining<br>Months |
|-----------------------------------------------------|------------|--------------------------------------------------|------------------------------------------------|----------------------------------------------------|--------------------------------------|
| <b>Revenue:</b>                                     |            |                                                  |                                                |                                                    |                                      |
| 1.010 - General Property Tax (Real Estate)          | -          | 17,414,015                                       | 17,414,015                                     | 17,414,015                                         | -                                    |
| 1.020 - Public Utility Personal Property            | -          | 1,555,753                                        | 1,555,753                                      | 1,555,753                                          | -                                    |
| 1.030 - Income Tax                                  | -          | -                                                | -                                              | -                                                  | -                                    |
| 1.035 - Unrestricted Grants-in-Aid                  | (306)      | 23,389,671                                       | 23,389,365                                     | 21,485,362                                         | 1,904,003                            |
| 1.040 - 1.045 - Restricted Grants-in-Aid            | (5,505)    | 2,381,039                                        | 2,375,534                                      | 2,135,534                                          | 240,000                              |
|                                                     |            | -                                                | -                                              | -                                                  | -                                    |
| 1.050 - Property Tax Allocation                     | 176        | 2,236,396                                        | 2,236,571                                      | 2,236,571                                          | -                                    |
| 1.060 - All Other Operating Revenues                | (9,449)    | 3,079,457                                        | 3,070,008                                      | 2,770,865                                          | 299,143                              |
| 1.070 - Total Revenue                               | (15,084)   | 50,056,331                                       | 50,041,247                                     | 47,598,100                                         | 2,443,147                            |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| <b>Other Financing Sources:</b>                     |            |                                                  |                                                |                                                    |                                      |
| 2.070 - Total Other Financing Sources               | 86         | 42,352                                           | 42,437                                         | 30,339                                             | 12,098                               |
| 2.080 - Total Revenues and Other Financing Sources  | (14,998)   | 50,098,683                                       | 50,083,684                                     | 47,628,439                                         | 2,455,245                            |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| <b>Expenditures:</b>                                |            |                                                  |                                                |                                                    |                                      |
| 3.010 - Personnel Services                          | (16,587)   | 25,863,351                                       | 25,846,765                                     | 23,646,832                                         | 2,199,932                            |
| 3.020 - Employees' Retirement/Insurance Benefits    | (12,952)   | 11,992,381                                       | 11,979,429                                     | 10,915,800                                         | 1,063,628                            |
| 3.030 - Purchased Services                          | 44,013     | 6,700,731                                        | 6,744,744                                      | 6,139,720                                          | 605,024                              |
| 3.040 - Supplies and Materials                      | (19,993)   | 1,083,757                                        | 1,063,764                                      | 973,244                                            | 90,520                               |
| 3.050 - Capital Outlay                              | 0          | 18,206                                           | 18,206                                         | 9,700                                              | 8,506                                |
| 3.060 - 4.060 - Intergovernmental, Debt & Interest  | 0          | (0)                                              | 0                                              | -                                                  | -                                    |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| 4.300 - Other Objects                               | 3,705      | 512,733                                          | 516,438                                        | 512,755                                            | 3,683                                |
| 4.500 - Total Expenditures                          | (1,814)    | 46,171,160                                       | 46,169,346                                     | 42,198,052                                         | 3,971,294                            |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| <b>Other Financing Uses:</b>                        |            |                                                  |                                                |                                                    |                                      |
| 5.040 - Total Other Financing Uses                  | 0          | 615,000                                          | 615,000                                        | -                                                  | 615,000                              |
| 5.050 - Total Expenditures and Other Financing Uses | (1,814)    | 46,786,160                                       | 46,784,346                                     | 42,198,052                                         | 4,586,294                            |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| Excess of Rev & Other Financing Uses Over (Under)   |            |                                                  |                                                |                                                    |                                      |
| 6.010 - Expenditures and Other Financing Uses       | (13,185)   | 3,312,523                                        | 3,299,338                                      | 5,430,387                                          | (2,131,049)                          |
|                                                     |            |                                                  |                                                |                                                    |                                      |
| 7.010 - Cash Balance July 1                         | -          | 16,002,783                                       | 16,002,783                                     |                                                    |                                      |
| 7.020 - Cash Balance June 30                        | (13,185)   | 19,315,306                                       | 19,302,121                                     |                                                    |                                      |

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



Dollar Variance: (14,998)  
Percent Variance: -0.03%

Dollar Variance: (1,814)  
Percent Variance: 0.00%

Dollar Variance: (13,185)  
Percent Variance: -0.07%

| Revenue Analytics                                     |                              |                              |                              |                                                    |                                                    |
|-------------------------------------------------------|------------------------------|------------------------------|------------------------------|----------------------------------------------------|----------------------------------------------------|
| Expenditure Analytics                                 | 2022                         | 2023                         | 2024                         | Year over Year Change<br>from 2022 to 2023         | Year over Year Change<br>from 2023 to 2024         |
| Revenue by Receipt Code - Fiscal Year to Date         |                              |                              |                              |                                                    |                                                    |
| <b>Tax Revenue</b>                                    | <b>FY2022<br/>July - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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                               | \$18,139,737                 | \$17,725,027                 | \$18,969,768                 | -\$414,709                                         | \$1,244,741                                        |
| <b>Total</b>                                          | <b>\$18,139,737</b>          | <b>\$17,725,027</b>          | <b>\$18,969,768</b>          | <b>-\$414,709</b>                                  | <b>\$1,244,741</b>                                 |
| <b>Locally Generated Revenue</b>                      | <b>FY2022<br/>July - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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               | \$567,119                    | \$712,671                    | \$932,364                    | \$145,552                                          | \$219,693                                          |
| 1300 - 1399 Transportation Fees                       | \$24,240                     | \$30,501                     | \$27,176                     | \$6,261                                            | -\$3,325                                           |
| 1400 - 1499 Investment Earnings                       | \$174,150                    | \$637,896                    | \$996,394                    | \$463,746                                          | \$358,498                                          |
| 1500 - 1599 Food Services                             | \$0                          | \$0                          | \$0                          | \$0                                                | \$0                                                |
| 1600 - 1699 Student Activities                        | \$3,898                      | \$3,034                      | \$1,590                      | -\$864                                             | -\$1,444                                           |
| 1700 - 1799 Class Fees                                | \$43,663                     | \$52,921                     | \$71,106                     | \$9,257                                            | \$18,185                                           |
| 1800 - 1899 Miscellaneous Receipts                    | \$33,472                     | \$69,290                     | \$86,605                     | \$35,817                                           | \$17,315                                           |
| 1900 - 1999 Other Revenue Not Above                   | \$29,547                     | \$8,353                      | \$279                        | -\$21,193                                          | -\$8,074                                           |
| <b>Total</b>                                          | <b>\$876,090</b>             | <b>\$1,514,666</b>           | <b>\$2,115,514</b>           | <b>\$638,576</b>                                   | <b>\$600,848</b>                                   |
| <b>Intermediate Revenue</b>                           | <b>FY2022<br/>July - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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 - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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                | \$18,843,994                 | \$19,051,555                 | \$21,485,362                 | \$207,561                                          | \$2,433,807                                        |
| 3200 - 3299 Restricted Aid State                      | \$1,589,665                  | \$1,963,786                  | \$2,135,534                  | \$374,121                                          | \$171,748                                          |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$2,250,673                  | \$2,233,903                  | \$2,236,571                  | -\$16,770                                          | \$2,669                                            |
| 3400 - 3499 Revenue in Lieu of Taxes by State         | \$0                          | \$0                          | \$0                          | \$0                                                | \$0                                                |
| <b>Total</b>                                          | <b>\$22,684,332</b>          | <b>\$23,249,243</b>          | <b>\$25,857,467</b>          | <b>\$564,911</b>                                   | <b>\$2,608,224</b>                                 |
| <b>Federal Revenue</b>                                | <b>FY2022<br/>July - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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                            | \$487,518                    | \$98,367                     | \$655,630                    | -\$389,151                                         | \$557,262                                          |
| 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>\$487,518</b>             | <b>\$98,367</b>              | <b>\$655,630</b>             | <b>-\$389,151</b>                                  | <b>\$557,262</b>                                   |
| <b>Other Financing Sources</b>                        | <b>FY2022<br/>July - May</b> | <b>FY2023<br/>July - May</b> | <b>FY2024<br/>July - May</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              | \$103,464                    | \$16,722                     | \$30,061                     | -\$86,742                                          | \$13,339                                           |
| <b>Total</b>                                          | <b>\$104,950</b>             | <b>\$16,722</b>              | <b>\$30,061</b>              | <b>-\$88,228</b>                                   | <b>\$13,339</b>                                    |
| <b>Total Revenue</b>                                  | <b>\$42,292,627</b>          | <b>\$42,604,026</b>          | <b>\$47,628,439</b>          | <b>\$311,399</b>                                   | <b>\$5,024,414</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 - May | FY2023<br>July - May | FY2024<br>July - May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 111 - Regular Certified Salaries                        | \$17,428,665         | \$17,819,913         | \$18,097,001         | \$391,248                                  | \$277,088                                  |
| 112 - 119 All Other Certified Salaries                  | \$452,547            | \$561,065            | \$625,727            | \$108,518                                  | \$64,663                                   |
| 120 - 129 Certified Compensated Absences                | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 130 - 139 Certified Other Compensation                  | \$69,907             | \$128,646            | \$121,167            | \$58,739                                   | -\$7,478                                   |
| 141 - Regular Classified Salaries                       | \$4,078,544          | \$3,992,704          | \$4,450,204          | -\$85,840                                  | \$457,499                                  |
| 142 - 149 All Other Classified Salaries                 | \$288,790            | \$303,519            | \$312,715            | \$14,729                                   | \$9,196                                    |
| 151 - 159 Classified Compensated Absences               | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 161 - 169 Classified Other Compensation                 | \$45,793             | \$57,193             | \$32,893             | \$11,399                                   | -\$24,300                                  |
| 170 - 190 Other Wages and Salaries                      | \$6,250              | \$11,125             | \$7,125              | \$4,875                                    | -\$4,000                                   |
| Total                                                   | \$22,370,495         | \$22,874,165         | \$23,646,832         | \$503,670                                  | \$772,668                                  |
| 3.02 Fringe Benefits                                    | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 210 - 219 Retirement Certified                          | \$3,044,227          | \$3,069,283          | \$3,278,339          | \$25,057                                   | \$209,055                                  |
| 220 - 229 Retirement Classified                         | \$814,798            | \$742,187            | \$846,826            | -\$72,611                                  | \$104,639                                  |
| 230 - 239 Employee Reimbursements and Other             | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 240 - 249 Insurance Certified                           | \$4,490,319          | \$5,253,048          | \$5,616,946          | \$762,728                                  | \$363,898                                  |
| 250 - 259 Insurance Classified                          | \$769,016            | \$884,656            | \$1,060,134          | \$115,640                                  | \$175,478                                  |
| 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                                        |
| Total                                                   | \$9,118,360          | \$9,949,175          | \$10,915,800         | \$830,815                                  | \$966,626                                  |
| 3.03 Purchased Services                                 | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 410 - 419 Professional and Technical Services           | \$3,457,057          | \$3,678,739          | \$3,854,139          | \$221,682                                  | \$175,401                                  |
| 420 - 429 Non - utility Property Services               | \$546,381            | \$609,914            | \$631,630            | \$63,533                                   | \$21,716                                   |
| 430 - 439 Travel, Mileage, Meeting Expense              | \$16,523             | \$19,403             | \$21,534             | \$2,880                                    | \$2,130                                    |
| 440 - 449 Communications                                | \$123,341            | \$150,888            | \$150,526            | \$27,548                                   | -\$362                                     |
| 450 - 459 Utilities                                     | \$873,269            | \$842,176            | \$890,550            | -\$31,093                                  | \$48,374                                   |
| 460 - 469 Contracted Craft or Trade Services            | \$15,727             | \$15,858             | \$25,353             | \$130                                      | \$9,495                                    |
| 470 - 479 Tuition and Similar Payments                  | \$390,068            | \$360,376            | \$490,709            | -\$29,692                                  | \$130,332                                  |
| 480 - 489 Pupil Transportation                          | \$33,739             | \$47,702             | \$48,360             | \$13,963                                   | \$658                                      |
| 490 - 499 Other Purchased Services                      | \$28,357             | \$26,915             | \$26,919             | -\$1,442                                   | \$4                                        |
| Total                                                   | \$5,484,462          | \$5,751,972          | \$6,139,720          | \$267,510                                  | \$387,748                                  |
| 3.04 Supplies                                           | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 510 - 519 General Supplies                              | \$381,293            | \$370,702            | \$317,542            | -\$10,591                                  | -\$53,160                                  |
| 520 - 529 Textbooks                                     | \$2,102              | \$1,446              | \$39,281             | -\$656                                     | \$37,835                                   |
| 530 - 539 Library Books                                 | \$0                  | \$346                | \$415                | \$346                                      | \$68                                       |
| 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                     | \$1,582              | \$1,528              | \$0                  | -\$54                                      | -\$1,528                                   |
| 570 - 579 Supplies for Operation and Repair - Buildings | \$244,369            | \$296,373            | \$314,083            | \$52,004                                   | \$17,710                                   |
| 580 - 589 Supplies for Operation and Repair - Vehicles  | \$292,867            | \$278,803            | \$301,923            | -\$14,064                                  | \$23,120                                   |
| 590 - 599 Other Supplies and Materials                  | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| Total                                                   | \$922,213            | \$949,199            | \$973,244            | \$26,986                                   | \$24,045                                   |
| 3.05 Capital and Equipment                              | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | 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                  | \$9,700              | -\$13,179                                  | \$9,700                                    |
| 650 - 659 Vehicles                                      | \$33,385             | \$0                  | \$0                  | -\$33,385                                  | \$0                                        |
| 660 - 669 School Buses                                  | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 670 - 679 Library Books                                 | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 680 - 689 Livestock                                     | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| 690 - 699 Other Capital Outlay                          | \$0                  | \$0                  | \$0                  | \$0                                        | \$0                                        |
| Total                                                   | \$46,564             | \$0                  | \$9,700              | -\$46,564                                  | \$9,700                                    |
| 3.06 Other Objects (800's)                              | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | 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                                 | \$396,441            | \$396,639            | \$437,538            | \$197                                      | \$40,899                                   |
| 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                             | \$7,268              | \$4,272              | \$11,025             | -\$2,997                                   | \$6,753                                    |
| Other Miscellaneous Expenditures                        | \$7,062              | \$7,487              | \$6,222              | \$425                                      | -\$1,264                                   |
| Total                                                   | \$461,840            | \$461,102            | \$512,755            | -\$738                                     | \$51,653                                   |
| Other Uses of Funds (900's)                             | FY2022<br>July - May | FY2023<br>July - May | FY2024<br>July - May | 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                                        |
| Total                                                   | \$1,486              | \$0                  | \$0                  | -\$1,486                                   | \$0                                        |
| Total Expenditures                                      | \$38,405,421         | \$39,985,612         | \$42,198,052         | \$1,580,191                                | \$2,212,440                                |

| 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>May                     | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 1100 - 1199 Local Taxes                               | \$1,389,559                       | \$0           | \$0           | -\$1,389,559                               | \$0                                        |
| Total                                                 | \$1,389,559                       | \$0           | \$0           |                                            |                                            |
| Locally Generated Revenue                             | FY2022<br>May                     | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 1200 - 1299 Tuition and Patron Payments               | \$24,169                          | \$17,510      | \$24,229      | -\$6,659                                   | \$6,719                                    |
| 1300 - 1399 Transportation Fees                       | \$4,701                           | \$5,289       | \$3,939       | \$588                                      | -\$1,350                                   |
| 1400 - 1499 Investment Earnings                       | \$17,909                          | \$67,933      | \$91,337      | \$50,025                                   | \$23,404                                   |
| 1500 - 1599 Food Services                             | \$0                               | \$0           | \$0           | \$0                                        | \$0                                        |
| 1600 - 1699 Student Activities                        | \$360                             | \$140         | \$0           | -\$220                                     | -\$140                                     |
| 1700 - 1799 Class Fees                                | \$2,932                           | \$2,291       | \$5,566       | -\$641                                     | \$3,275                                    |
| 1800 - 1899 Miscellaneous Receipts                    | \$3,856                           | \$11,595      | \$7,977       | \$7,739                                    | -\$3,618                                   |
| 1900 - 1999 Other Revenue Not Above                   | \$109                             | \$0           | \$86          | -\$109                                     | \$86                                       |
| Total                                                 | \$54,036                          | \$104,758     | \$133,134     | \$50,722                                   | \$28,376                                   |
| Intermediate Revenue                                  | FY2022<br>May                     | FY2023<br>May | FY2024<br>May | 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>May                     | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 3100 - 3199 Unrestricted Grants In Aid                | \$1,427,824                       | \$1,749,183   | \$1,903,697   | \$321,359                                  | \$154,514                                  |
| 3200 - 3299 Restricted Aid State                      | \$77,272                          | \$165,401     | \$181,170     | \$88,129                                   | \$15,769                                   |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$1,120,388                       | \$1,111,139   | \$1,130,176   | -\$9,249                                   | \$19,037                                   |
| 3400 - 3499 Revenue in Lieu of Taxes by State         | \$0                               | \$0           | \$0           | \$0                                        | \$0                                        |
| Total                                                 | \$2,625,484                       | \$3,025,723   | \$3,215,043   | \$400,240                                  | \$189,320                                  |
| Federal Revenue                                       | FY2022<br>May                     | FY2023<br>May | FY2024<br>May | 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                            | \$25,795                          | \$0           | \$32          | -\$25,795                                  | \$32                                       |
| 4300 - 4399 Revenue in Behalf of Dist Fed             | \$0                               | \$0           | \$0           | \$0                                        | \$0                                        |
| 4400 - 4499 In Lieu of Taxes Federal                  | \$0                               | \$0           | \$0           | \$0                                        | \$0                                        |
| Total                                                 | \$25,795                          | \$0           | \$32          | -\$25,795                                  | \$32                                       |
| Other Financing Sources                               | FY2022<br>May                     | FY2023<br>May | FY2024<br>May | 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              | \$52,877                          | \$0           | \$0           | -\$52,877                                  | \$0                                        |
| Total                                                 | \$52,877                          | \$0           | \$0           | -\$52,877                                  | \$0                                        |
| Total Revenue                                         | \$4,147,751                       | \$3,130,482   | \$3,348,209   | -\$1,017,269                               | \$217,728                                  |

| 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>May                        | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 111 - Regular Certified Salaries                        | \$1,570,575                          | \$1,636,017   | \$1,655,592   | \$65,442                                   | \$19,575                                   |
| 112 - 119 All Other Certified Salaries                  | \$53,309                             | \$70,109      | \$87,213      | \$16,799                                   | \$17,104                                   |
| 120 - 129 Certified Compensated Absences                | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 130 - 139 Certified Other Compensation                  | \$11,494                             | \$1,600       | \$1,700       | -\$9,894                                   | \$100                                      |
| 141 - Regular Classified Salaries                       | \$361,271                            | \$372,556     | \$427,259     | \$11,285                                   | \$54,703                                   |
| 142 - 149 All Other Classified Salaries                 | \$16,738                             | \$33,035      | \$32,558      | \$16,297                                   | -\$477                                     |
| 151 - 159 Classified Compensated Absences               | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 161 - 169 Classified Other Compensation                 | \$18,331                             | \$0           | \$0           | -\$18,331                                  | \$0                                        |
| 170 - 190 Other Wages and Salaries                      | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| Total                                                   | \$2,031,719                          | \$2,113,317   | \$2,204,322   | \$81,598                                   | \$91,005                                   |
| 3.02 Fringe Benefits                                    | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 210 - 219 Retirement Certified                          | \$296,142                            | \$284,974     | \$299,603     | -\$11,168                                  | \$14,629                                   |
| 220 - 229 Retirement Classified                         | \$65,186                             | \$61,594      | \$71,990      | -\$3,592                                   | \$10,396                                   |
| 230 - 239 Employee Reimbursements and Other             | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 240 - 249 Insurance Certified                           | \$486,606                            | \$537,791     | \$565,899     | \$51,185                                   | \$28,108                                   |
| 250 - 259 Insurance Classified                          | \$85,904                             | \$86,016      | \$113,185     | \$112                                      | \$27,169                                   |
| 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                                                   | \$933,838                            | \$970,374     | \$1,050,677   | \$36,537                                   | \$80,302                                   |
| 3.03 Purchased Services                                 | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 410 - 419 Professional and Technical Services           | \$344,006                            | \$335,644     | \$357,532     | -\$8,362                                   | \$21,888                                   |
| 420 - 429 Non - utility Property Services               | \$32,631                             | \$44,897      | \$61,281      | \$12,266                                   | \$16,384                                   |
| 430 - 439 Travel, Mileage, Meeting Expense              | \$1,906                              | \$2,880       | \$3,666       | \$974                                      | \$786                                      |
| 440 - 449 Communications                                | \$11,529                             | \$16,465      | \$20,271      | \$4,936                                    | \$3,806                                    |
| 450 - 459 Utilities                                     | \$124,938                            | \$94,946      | \$76,517      | -\$29,992                                  | -\$18,429                                  |
| 460 - 469 Contracted Craft or Trade Services            | \$303                                | \$1,319       | \$2,400       | \$1,016                                    | \$1,081                                    |
| 470 - 479 Tuition and Similar Payments                  | \$113,030                            | \$85,311      | \$105,849     | -\$27,719                                  | \$20,537                                   |
| 480 - 489 Pupil Transportation                          | \$3,451                              | \$3,892       | \$3,817       | \$442                                      | -\$75                                      |
| 490 - 499 Other Purchased Services                      | \$3,063                              | \$1,161       | \$1,414       | -\$1,902                                   | \$253                                      |
| Total                                                   | \$634,857                            | \$586,516     | \$632,747     | -\$48,341                                  | \$46,231                                   |
| 3.04 Supplies                                           | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | Year over Year Change<br>from 2022 to 2023 | Year over Year Change<br>from 2023 to 2024 |
| 510 - 519 General Supplies                              | \$16,742                             | \$14,231      | \$35,663      | -\$2,510                                   | \$21,432                                   |
| 520 - 529 Textbooks                                     | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 530 - 539 Library Books                                 | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 540 - 549 Newspapers, Periodicals, Films                | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 550 - 559 Supplies for Resale                           | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 560 - 569 Food and Related Supplies                     | \$526                                | \$471         | \$0           | -\$55                                      | -\$471                                     |
| 570 - 579 Supplies for Operation and Repair - Buildings | \$18,617                             | \$30,184      | \$22,710      | \$11,568                                   | -\$7,474                                   |
| 580 - 589 Supplies for Operation and Repair - Vehicles  | \$15,458                             | \$34,827      | \$40,607      | \$19,369                                   | \$5,779                                    |
| 590 - 599 Other Supplies and Materials                  | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| Total                                                   | \$51,342                             | \$79,714      | \$98,980      | \$28,372                                   | \$19,266                                   |
| 3.05 Capital and Equipment                              | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | 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                                     | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 650 - 659 Vehicles                                      | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 660 - 669 School Buses                                  | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 670 - 679 Library Books                                 | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 680 - 689 Livestock                                     | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 690 - 699 Other Capital Outlay                          | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| Total                                                   | \$0                                  | \$0           | \$0           | \$0                                        | \$0                                        |
| 3.06 Other Objects (800's)                              | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | 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                                 | \$197,305                            | \$3,838       | \$5,262       | -\$193,467                                 | \$1,424                                    |
| 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                             | \$458                                | \$850         | \$2,920       | \$392                                      | \$2,070                                    |
| Other Miscellaneous Expenditures                        | \$20                                 | \$1,858       | \$283         | \$1,838                                    | -\$1,575                                   |
| Total                                                   | \$197,783                            | \$6,545       | \$8,465       | -\$191,237                                 | \$1,920                                    |
| Other Uses of Funds (900's)                             | FY2022<br>May                        | FY2023<br>May | FY2024<br>May | 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                                      | \$3,849,539                          | \$3,756,467   | \$3,995,191   | -\$93,072                                  | \$238,724                                  |

| Revenue Analytics                                     | 2024 Forecast        | 2024 Cash Flow        | Forecast to Cash flow variance        |
|-------------------------------------------------------|----------------------|-----------------------|---------------------------------------|
| Expenditure Analytics                                 |                      |                       |                                       |
|                                                       |                      |                       |                                       |
|                                                       |                      |                       |                                       |
| <b>Tax Revenue</b>                                    | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 1100 - 1199 Local Taxes                               | \$18,969,768         | \$18,969,768          | \$0                                   |
| <b>Total</b>                                          | <b>\$18,969,768</b>  | <b>\$18,969,768</b>   |                                       |
|                                                       |                      |                       |                                       |
| <b>Locally Generated Revenue</b>                      | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 1200 - 1299 Tuition and Patron Payments               | \$1,077,554          | \$1,052,011           | \$25,543                              |
| 1300 - 1399 Transportation Fees                       | \$31,321             | \$30,035              | \$1,287                               |
| 1400 - 1499 Investment Earnings                       | \$1,091,394          | \$1,102,056           | -\$10,663                             |
| 1500 - 1599 Food Services                             | \$0                  | \$0                   | \$0                                   |
| 1600 - 1699 Student Activities                        | \$1,868              | \$2,017               | -\$149                                |
| 1700 - 1799 Class Fees                                | \$81,670             | \$76,545              | \$5,125                               |
| 1800 - 1899 Miscellaneous Receipts                    | \$100,487            | \$100,585             | -\$98                                 |
| 1900 - 1999 Other Revenue Not Above                   | \$363                | \$803                 | -\$440                                |
| <b>Total</b>                                          | <b>\$2,384,657</b>   | <b>\$2,364,053</b>    | <b>\$20,605</b>                       |
|                                                       |                      |                       |                                       |
| <b>Intermediate Revenue</b>                           | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 2100 - 2199 Restricted Grants                         | \$0                  | \$0                   | \$0                                   |
| 2200 - 2299 Restricted Grants In Aid                  | \$0                  | \$0                   | \$0                                   |
| 2300 - 2399 Revenue For/Behalf of District            | \$0                  | \$0                   | \$0                                   |
| 2400 - 2499 Revenue in Lieu of Taxes                  | \$0                  | \$0                   | \$0                                   |
| <b>Total</b>                                          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                            |
|                                                       |                      |                       |                                       |
| <b>State Revenue</b>                                  | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 3100 - 3199 Unrestricted Grants In Aid                | \$23,389,365         | \$23,389,671          | -\$306                                |
| 3200 - 3299 Restricted Aid State                      | \$2,375,534          | \$2,381,039           | -\$5,505                              |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$2,236,571          | \$2,236,396           | \$176                                 |
| 3400 - 3499 Revenue in Lieu of Taxes by State         | \$0                  | \$0                   | \$0                                   |
| <b>Total</b>                                          | <b>\$28,001,471</b>  | <b>\$28,007,106</b>   | <b>-\$5,635</b>                       |
|                                                       |                      |                       |                                       |
| <b>Federal Revenue</b>                                | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 4100 - 4199 Unrestricted Fed                          | \$0                  | \$0                   | \$0                                   |
| 4200 - 4299 Restricted Fed                            | \$685,630            | \$715,598             | -\$29,968                             |
| 4300 - 4399 Revenue in Behalf of Dist Fed             | \$0                  | \$0                   | \$0                                   |
| 4400 - 4499 In Lieu of Taxes Federal                  | \$0                  | \$0                   | \$0                                   |
| <b>Total</b>                                          | <b>\$685,630</b>     | <b>\$715,598</b>      | <b>-\$29,968</b>                      |
|                                                       |                      |                       |                                       |
| <b>Other Financing Sources</b>                        | <b>2024 Forecast</b> | <b>2024 Cash Flow</b> | <b>Forecast to Cash flow variance</b> |
| 5100 - 5199 Transfers In                              | \$0                  | \$0                   | \$0                                   |
| 5200 - 5299 Advances In                               | \$12,098             | \$12,098              | \$0                                   |
| 5300 - 5399 Refund of Prior Year Expense              | \$30,061             | \$30,061              | \$0                                   |
| <b>Total</b>                                          | <b>\$42,159</b>      | <b>\$42,159</b>       | <b>\$0</b>                            |
|                                                       |                      |                       |                                       |
| <b>Total Revenue</b>                                  | <b>\$50,083,684</b>  | <b>\$50,098,682</b>   | <b>-\$14,998</b>                      |

Forecast5 Analytics ReportWriter Software 2019 ©

| 2024 Austintown Local School District<br>Actual and Estimated Monthly Cash Flow<br>Through: May | 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: May | Actual<br>January | Actual<br>February | Actual<br>March   | Actual<br>April   | Actual<br>May     | Projected<br>June  | Total             |
|-------------------------------------------------------------------------------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| 1.010 General Property Tax (Real Estate)                                                        | 0                 | 895,000            | 8,995,000         | (24,142)          | 0                 | 0                  | 17,414,015        |
| 1.020 Public Utility Personal Property                                                          | 0                 | 0                  | 0                 | 968,538           | 0                 | 0                  | 1,555,753         |
| 1.030 Income Tax                                                                                | 0                 | 0                  | 0                 | 0                 | 0                 | 0                  | 0                 |
| 1.035 Unrestricted Grants-in-Aid                                                                | 2,071,425         | 1,933,201          | 1,919,429         | 1,899,931         | 1,903,697         | 1,904,003          | 23,389,365        |
| 1.040 Restricted Grants-in-Aid                                                                  | 174,930           | 180,193            | 249,870           | 256,566           | 181,170           | 240,000            | 2,375,534         |
| 1.045 Other Restricted                                                                          | 0                 | 0                  | 0                 | 0                 | 0                 | 0                  | 0                 |
| 1.050 Property Tax Allocation                                                                   | 0                 | 0                  | 0                 | 0                 | 1,130,176         | 0                  | 2,236,571         |
| 1.060 All Other Revenues                                                                        | 124,737           | 546,449            | 363,327           | 555,072           | 133,081           | 299,143            | 3,070,008         |
| <b>1.070 Total Revenues</b>                                                                     | <b>2,371,092</b>  | <b>3,554,843</b>   | <b>11,527,626</b> | <b>3,655,964</b>  | <b>3,348,123</b>  | <b>2,443,147</b>   | <b>50,041,247</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                 | 12,098             | 12,098            |
| 2.060 All Other Financing Sources                                                               | 2,310             | 0                  | 0                 | 13,823            | 86                | 0                  | 30,339            |
| 2.070 Total Other Financing Sources                                                             | 0                 | 0                  | 0                 | 0                 | 0                 | 0                  | 0                 |
| <b>2.080 Total Revenues and Other Financing Sources</b>                                         | <b>2,373,401</b>  | <b>3,554,843</b>   | <b>11,527,626</b> | <b>3,669,787</b>  | <b>3,348,209</b>  | <b>2,455,245</b>   | <b>50,083,684</b> |
| 3.010 Personnel Services                                                                        | 2,125,450         | 2,188,678          | 2,245,586         | 2,160,296         | 2,204,322         | 2,199,932          | 25,846,765        |
| 3.020 Retirement/Benefits                                                                       | 373,453           | 1,045,095          | 1,046,304         | 1,049,837         | 1,050,677         | 1,063,628          | 11,979,429        |
| 3.030 Purchased Services                                                                        | 505,659           | 504,039            | 514,723           | 697,949           | 632,747           | 605,024            | 6,744,744         |
| 3.040 Supplies and Materials                                                                    | 70,048            | 82,433             | 77,059            | 83,962            | 98,980            | 90,520             | 1,063,764         |
| 3.050 Capital Outlay                                                                            | 30,000            | 0                  | (30,000)          | 0                 | 0                 | 8,506              | 18,206            |
| 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                                                                             | 13,918            | 12,556             | 4,548             | 208,363           | 8,465             | 3,683              | 516,438           |
| <b>4.500 Total Expenditures</b>                                                                 | <b>3,118,530</b>  | <b>3,832,801</b>   | <b>3,858,221</b>  | <b>4,200,406</b>  | <b>3,995,191</b>  | <b>3,971,294</b>   | <b>46,169,346</b> |
| 5.010 Operating Transfers-Out                                                                   | 0                 | 0                  | 0                 | 0                 | 0                 | 600,000            | 600,000           |
| 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>3,118,530</b>  | <b>3,832,801</b>   | <b>3,858,221</b>  | <b>4,200,406</b>  | <b>3,995,191</b>  | <b>4,586,294</b>   | <b>46,784,346</b> |
| <b>6.010 Rev. over/(under) Expenditures</b>                                                     | <b>(745,129)</b>  | <b>(277,958)</b>   | <b>7,669,405</b>  | <b>(530,619)</b>  | <b>(646,982)</b>  | <b>(2,131,049)</b> | <b>3,299,338</b>  |
| <b>7.010 Beginning Cash Balance</b>                                                             | <b>15,964,453</b> | <b>15,219,324</b>  | <b>14,941,366</b> | <b>22,610,771</b> | <b>22,080,152</b> | <b>21,433,171</b>  | <b>16,002,783</b> |
| <b>7.020 Ending Cash Balance</b>                                                                | <b>15,219,324</b> | <b>14,941,366</b>  | <b>22,610,771</b> | <b>22,080,152</b> | <b>21,433,171</b> | <b>19,302,121</b>  | <b>19,302,121</b> |

## Ending Monthly Cash Balances - General Fund

|         | July         | August       | September    | October      | November     | December     | January      | February     | March        | April        | May          | June         |
|---------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| FY 2020 | \$13,145,544 | \$15,511,846 | \$14,077,734 | \$12,314,814 | \$11,646,654 | \$10,591,154 | \$9,180,190  | \$11,461,558 | \$14,887,027 | \$13,468,093 | \$13,566,966 | \$11,982,066 |
| FY 2021 | \$13,237,168 | \$16,746,699 | \$16,700,859 | \$15,104,631 | \$13,626,428 | \$12,447,567 | \$11,901,015 | \$12,103,722 | \$18,678,680 | \$17,225,295 | \$17,049,156 | \$13,879,600 |
| FY 2022 | \$13,761,518 | \$18,536,555 | \$16,916,128 | \$15,184,062 | \$13,220,034 | \$12,499,473 | \$13,671,410 | \$13,502,529 | \$17,786,005 | \$17,468,594 | \$17,766,806 | \$15,184,475 |
| FY 2023 | \$13,642,749 | \$19,660,254 | \$19,384,225 | \$17,851,102 | \$15,515,096 | \$13,997,058 | \$13,230,203 | \$13,243,250 | \$18,935,612 | \$18,428,874 | \$17,802,889 | \$16,002,783 |
| FY 2024 | \$16,217,798 | \$20,872,277 | \$19,447,643 | \$19,440,887 | \$17,468,490 | \$15,964,453 | \$15,219,324 | \$14,941,366 | \$22,610,771 | \$22,080,152 | \$21,433,171 | \$19,302,121 |

\*\*Current Year Cash Balances Actual through May

