



Austintown Local School District

Monthly Financial Report

Fiscal Year 2024 Revenue and Expenditure Activity Through June

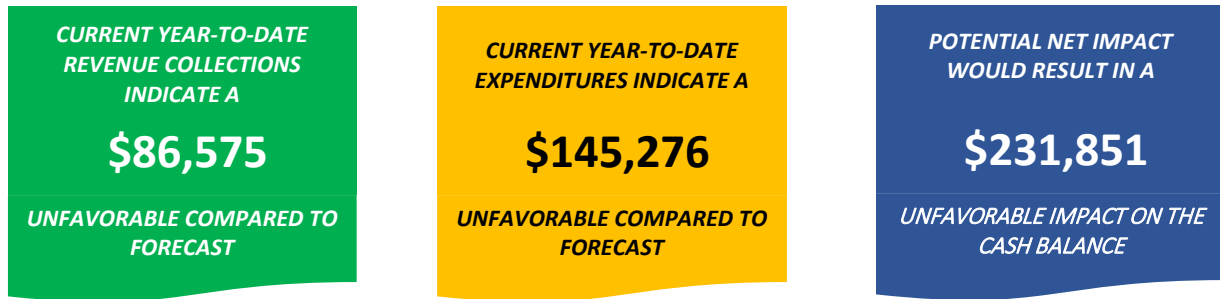
Treasurer/CFO, Blaise E. Karlovic

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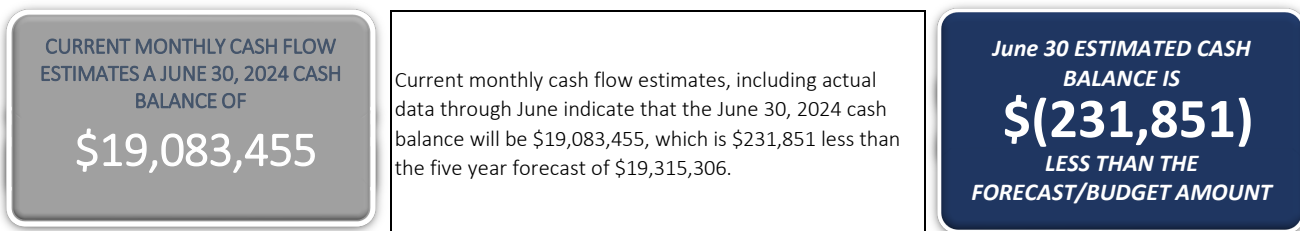
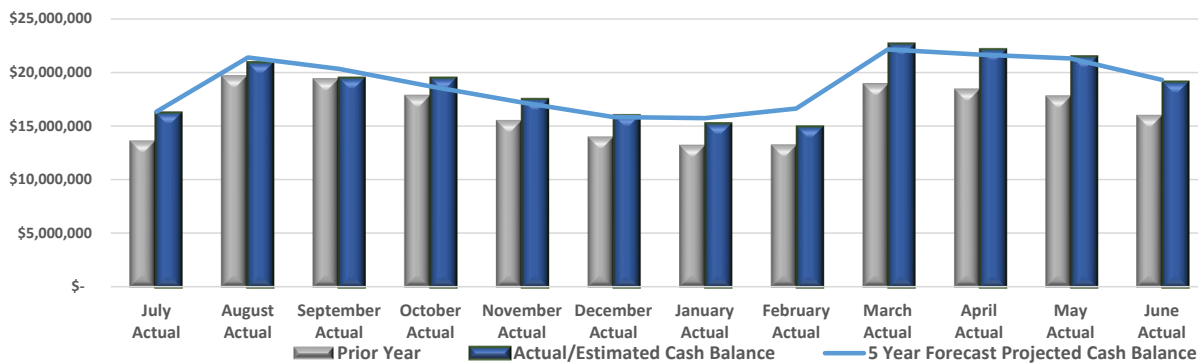
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FISCAL YEAR 2024 REVENUE AND EXPENDITURE ANALYSIS THROUGH JUNE

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS



2. VARIANCE AND CASH BALANCE COMPARISON



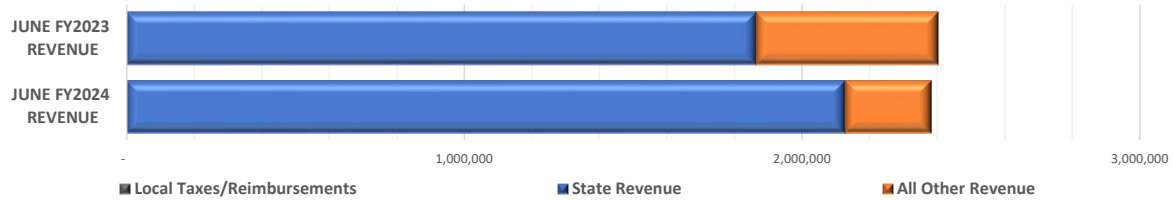
3. FISCAL YEAR 2024 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$3,080,672 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$50,012,108 totaling more than estimated cash flow expenditures of \$46,931,436.

FISCAL YEAR 2024 MONTHLY REVENUE ANALYSIS - JUNE

1. JUNE REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For June	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	2,126,963	1,864,852	▲ 262,111
All Other Revenue	256,705	539,084	▼ (282,379)
Total Revenue	2,383,668	2,403,936	▼ (20,268)

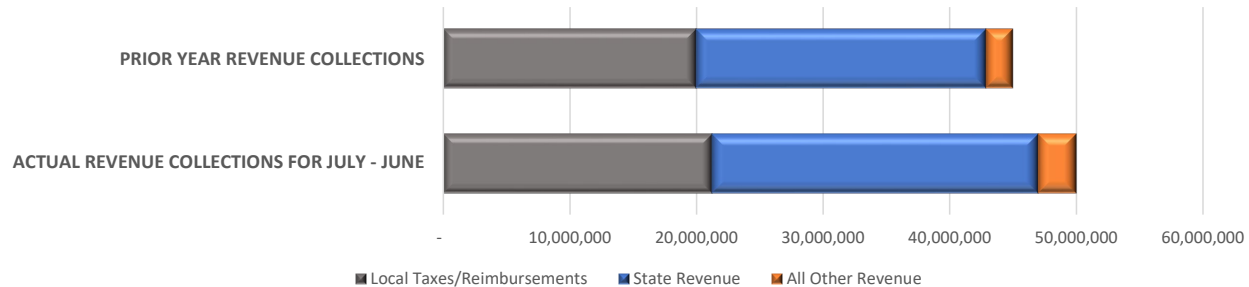
Actual revenue for the month was down

\$20,268

compared to last year.

Overall total revenue for June is down -.8% (-\$20,268). The largest change in this June's revenue collected compared to June of FY2023 is lower restricted fed (-\$297,466) and higher unrestricted grants in aid (\$244,588). 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 JUNE COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - June	Prior Year Revenue Collections For July - June	Current Year Compared to Last Year
Local Taxes/Reimbursements	21,206,339	19,958,930	▲ 1,247,409
State Revenue	25,747,859	22,880,193	▲ 2,867,666
All Other Revenue	3,057,910	2,168,839	▲ 889,070
Total Revenue	50,012,108	45,007,962	▲ 5,004,146

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$5,004,146

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$50,012,108 through June, which is \$5,004,146 or 11.1% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through June to the same period last year is unrestricted grants in aid revenue coming in \$2,678,395 higher compared to the previous year, followed by local taxes coming in \$1,244,741 higher.

FISCAL YEAR 2024 REVENUE ANALYSIS - JULY - JUNE

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$86,575

UNFAVORABLE COMPARED TO
FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	21,206,164	21,206,339	175
State Revenue	25,770,710	25,747,859	(22,851)
All Other Revenue	3,121,809	3,057,910	(63,899)
Total Revenue	50,098,683	50,012,108	(86,575)

The top two categories (tuition and patron payments and restricted aid state), represents 202.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$86,575 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .17% forecast annual revenue

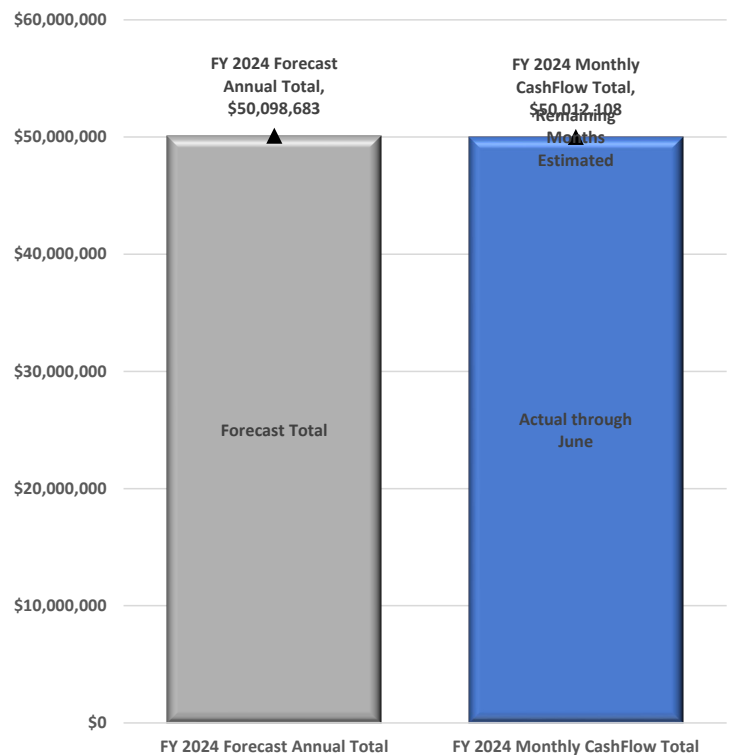
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Tuition and Patron Payments ▼	(111,106)
Restricted Aid State ▼	(64,171)
Unrestricted Grants In Aid ▲	41,320
Investment Earnings ▲	40,586
All Other Revenue Categories ▲	6,796
Total Revenue ▼	(86,575)

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

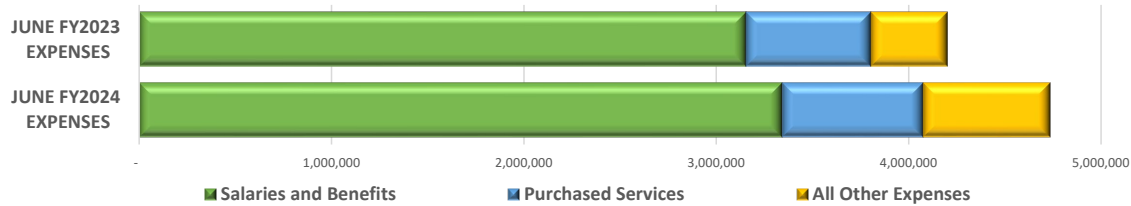
Results through June indicate an unfavorable variance of \$86,575 compared to the forecast total annual revenue. This means the forecast cash balance could be reduced.

The fiscal year is 100% complete. Monthly cash flow, comprised of 12 actual months plus 0 estimated months indicates revenue totaling \$50,012,108 which is -\$86,575 less than total revenue projected in the district's current forecast of \$50,098,683



FISCAL YEAR 2024 MONTHLY EXPENDITURE ANALYSIS - JUNE

1. JUNE EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For June	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	3,343,991	3,156,671	▲	187,320
Purchased Services	731,057	648,189	▲	82,868
All Other Expenses	658,336	399,182	▲	259,154
Total Expenditures	4,733,384	4,204,042	▲	529,342



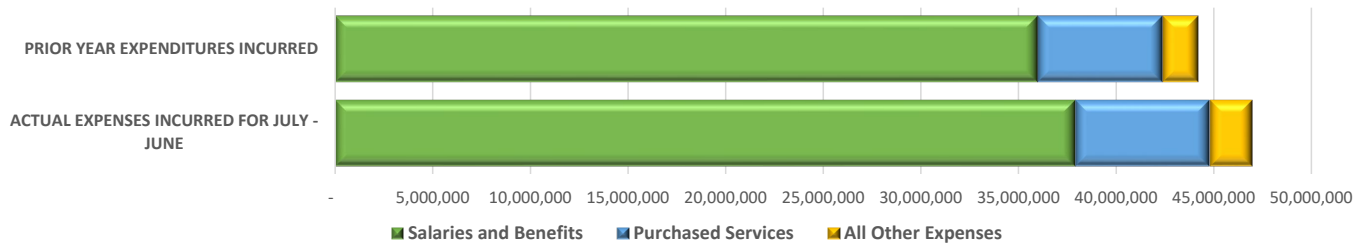
Actual expenses for the month was up

\$529,342

compared to last year.

Overall total expenses for June are up 12.6% (\$529,342). The largest change in this June's expenses compared to June of FY2023 is higher transfers out (\$300,000), higher certified other compensation (\$76,205) and higher professional and technical services (\$43,334). 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 JUNE COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - June	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	37,906,624	35,980,010	▲	1,926,614
Purchased Services	6,870,777	6,400,161	▲	470,616
All Other Expenses	2,154,035	1,809,483	▲	344,553
Total Expenditures	46,931,436	44,189,654	▲	2,741,782

Compared to the same period, total expenditures are

\$2,741,782

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$46,931,436 through June, which is \$2,741,782 or 6.2% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through June to the same period last year is that regular classified salaries costs are \$499,084 higher compared to the previous year, followed by insurance certified coming in \$375,988 higher and transfers out coming in \$300,000 higher.

FISCAL YEAR 2024 EXPENDITURE ANALYSIS - JULY - JUNE

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

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

\$145,276

**UNFAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	37,855,732	37,906,624	▲ 50,892
Purchased Services	6,700,731	6,870,777	▲ 170,045
All Other Expenses	2,229,696	2,154,035	▼ (75,661)
Total Expenditures	46,786,160	46,931,436	▲ 145,276

The top two categories (certified other compensation and regular certified salaries), represents 97.4% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$145,276 (current expense estimates vs. amounts projected in the five year forecast) is equal to .3% of the total Forecasted annual expenses.

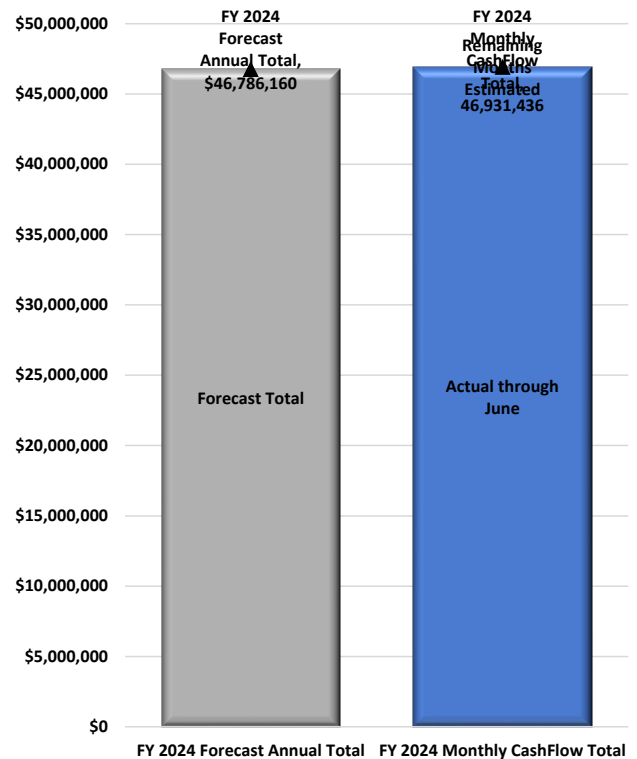
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Certified Other Compensation ▲	76,305
Regular Certified Salaries ▲	65,236
Tuition and Similar Payments ▲	51,946
Professional and Technical Services ▲	49,060
All Other Expense Categories ▼	(97,271)
Total Expenses ▲	145,277

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through June indicate that Fiscal Year 2024 actual/estimated expenditures could total \$46,931,436 which has a unfavorable expenditure variance of \$145,276. This means the forecast cash balance could be reduced.

The fiscal year is approximately 100% complete. Monthly cash flow, comprised of 12 actual months plus 0 estimated months indicates expenditures totaling \$46,931,436 which is \$145,276 more 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

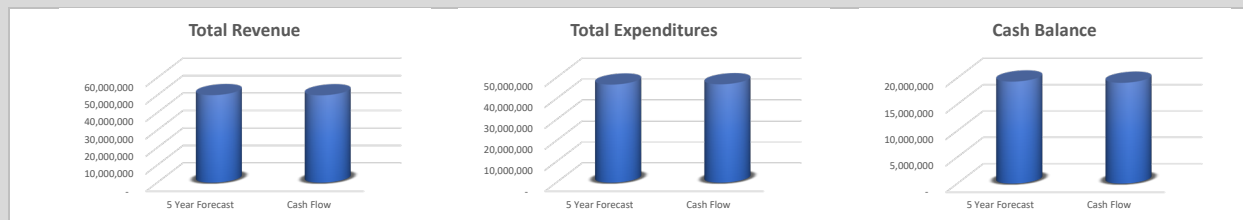
Austintown Local School District

FYTD Thru JUNE

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2024	Proj. from Actual/Est. Cash Flow 2024	FYTD Actual Through Month Of: Through June	Estimated for Remaining Months
Revenue:					
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	41,320	23,389,671	23,430,992	23,430,992	-
1.040 - 1.045 - Restricted Grants-in-Aid	(64,171)	2,381,039	2,316,867	2,316,867	-
	-	-	-	-	-
1.050 - Property Tax Allocation	176	2,236,396	2,236,571	2,236,571	-
1.060 - All Other Operating Revenues	(93,247)	3,079,457	2,986,210	2,986,210	-
1.070 - Total Revenue	(115,923)	50,056,331	49,940,408	49,940,408	-
Other Financing Sources:					
2.070 - Total Other Financing Sources	29,348	42,352	71,700	71,700	-
2.080 - Total Revenues and Other Financing Sources	(86,575)	50,098,683	50,012,108	50,012,108	-
Expenditures:					
3.010 - Personnel Services	85,442	25,863,351	25,948,794	25,948,794	-
3.020 - Employees' Retirement/Insurance Benefits	(34,550)	11,992,381	11,957,830	11,957,830	-
3.030 - Purchased Services	170,045	6,700,731	6,870,777	6,870,777	-
3.040 - Supplies and Materials	(55,885)	1,083,757	1,027,872	1,027,872	-
3.050 - Capital Outlay	(8,506)	18,206	9,700	9,700	-
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	(0)	(0)	-	-
4.300 - Other Objects	3,730	512,733	516,463	516,463	-
4.500 - Total Expenditures	160,276	46,171,160	46,331,436	46,331,436	-
Other Financing Uses:					
5.040 - Total Other Financing Uses	(15,000)	615,000	600,000	600,000	-
5.050 - Total Expenditures and Other Financing Uses	145,276	46,786,160	46,931,436	46,931,436	-
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	(231,851)	3,312,523	3,080,672	3,080,672	-
7.010 - Cash Balance July 1	-	16,002,783	16,002,783		
7.020 - Cash Balance June 30	(231,851)	19,315,306	19,083,455		

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



Dollar Variance: (86,575)
Percent Variance: -0.17%

Dollar Variance: 145,276
Percent Variance: 0.31%

Dollar Variance: (231,851)
Percent Variance: -1.20%

Revenue Analytics					
Expenditure Analytics	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1100 - 1199 Local Taxes	\$18,140,491	\$17,725,027	\$18,969,768	-\$415,464	\$1,244,741
Total	\$18,140,491	\$17,725,027	\$18,969,768	-\$415,464	\$1,244,741
Locally Generated Revenue	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1200 - 1299 Tuition and Patron Payments	\$573,238	\$730,294	\$940,906	\$157,055	\$210,612
1300 - 1399 Transportation Fees	\$28,329	\$38,023	\$30,404	\$9,694	-\$7,619
1400 - 1499 Investment Earnings	\$197,341	\$738,316	\$1,142,643	\$540,975	\$404,327
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	\$43,933	\$53,495	\$71,844	\$9,561	\$18,349
1800 - 1899 Miscellaneous Receipts	\$62,764	\$76,695	\$93,025	\$13,931	\$16,330
1900 - 1999 Other Revenue Not Above	\$29,547	\$8,353	\$8,782	-\$21,193	\$429
Total	\$939,050	\$1,648,211	\$2,289,193	\$709,161	\$640,983
Intermediate Revenue	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
3100 - 3199 Unrestricted Grants In Aid	\$20,261,932	\$20,752,596	\$23,430,992	\$490,664	\$2,678,395
3200 - 3299 Restricted Aid State	\$1,666,931	\$2,127,597	\$2,316,867	\$460,665	\$189,271
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
Total	\$24,179,536	\$25,114,095	\$27,984,430	\$934,560	\$2,870,335
Federal Revenue	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$571,303	\$446,002	\$705,798	-\$125,301	\$259,797
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	\$571,303	\$446,002	\$705,798	-\$125,301	\$259,797
Other Financing Sources	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
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	\$159,565	\$74,627	\$62,918	-\$84,938	-\$11,709
Total	\$161,052	\$74,627	\$62,918	-\$86,425	-\$11,709
Total Revenue	\$43,991,432	\$45,007,962	\$50,012,108	\$1,016,530	\$5,004,146

Revenue Analytics					
	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
111 - Regular Certified Salaries	\$19,015,460	\$19,514,117	\$19,803,436	\$498,656	\$289,319
112 - 119 All Other Certified Salaries	\$505,276	\$605,799	\$685,829	\$100,523	\$80,030
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$69,907	\$128,646	\$197,372	\$58,739	\$68,727
141 - Regular Classified Salaries	\$4,485,275	\$4,381,577	\$4,880,662	-\$103,698	\$499,084
142 - 149 All Other Classified Salaries	\$330,617	\$326,071	\$339,227	-\$4,545	\$13,156
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	\$9,375	\$13,625	\$9,375	\$4,250	-\$4,250
Total	\$24,461,703	\$25,027,028	\$25,948,794	\$565,324	\$921,766
3.02 Fringe Benefits	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
210 - 219 Retirement Certified	\$3,326,354	\$3,351,318	\$3,580,253	\$24,964	\$228,935
220 - 229 Retirement Classified	\$880,721	\$804,080	\$918,000	-\$76,640	\$113,919
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$4,973,837	\$5,797,383	\$6,173,371	\$823,546	\$375,988
250 - 259 Insurance Classified	\$853,985	\$971,267	\$1,172,651	\$117,281	\$201,385
260 - 269 Insurance - Workers' Compensation	\$0	\$28,935	\$113,556	\$28,935	\$84,621
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	\$10,034,897	\$10,952,983	\$11,957,830	\$918,086	\$1,004,848
3.03 Purchased Services	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
410 - 419 Professional and Technical Services	\$3,845,926	\$4,083,869	\$4,302,604	\$237,944	\$218,735
420 - 429 Non - utility Property Services	\$571,920	\$643,766	\$653,739	\$71,846	\$9,973
430 - 439 Travel, Mileage, Meeting Expense	\$16,796	\$20,006	\$22,743	\$3,210	\$2,737
440 - 449 Communications	\$164,052	\$161,524	\$163,157	-\$2,528	\$1,633
450 - 459 Utilities	\$929,246	\$933,196	\$990,496	\$3,950	\$57,300
460 - 469 Contracted Craft or Trade Services	\$15,727	\$16,283	\$25,353	\$555	\$9,070
470 - 479 Tuition and Similar Payments	\$510,725	\$459,591	\$626,834	-\$51,134	\$167,243
480 - 489 Pupil Transportation	\$37,872	\$50,709	\$52,178	\$12,837	\$1,469
490 - 499 Other Purchased Services	\$32,328	\$31,218	\$33,674	-\$1,110	\$2,456
Total	\$6,124,591	\$6,400,161	\$6,870,777	\$275,569	\$470,616
3.04 Supplies	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
510 - 519 General Supplies	\$389,486	\$393,378	\$322,924	\$3,892	-\$70,455
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	\$269,661	\$320,658	\$331,433	\$50,997	\$10,775
580 - 589 Supplies for Operation and Repair - Vehicles	\$357,717	\$316,574	\$333,820	-\$41,143	\$17,246
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$1,020,547	\$1,033,930	\$1,027,872	\$13,383	-\$6,058
3.05 Capital and Equipment	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$45,122	\$0	\$9,700	-\$45,122	\$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	\$78,507	\$0	\$9,700	-\$78,507	\$9,700
3.06 Other Objects (800's)	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
810 - 819 Redemption of Principal	\$1,480	\$0	\$0	-\$1,480	\$0
820 - 829 Interest	\$6	\$0	\$0	-\$6	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$398,677	\$398,635	\$440,905	-\$42	\$42,270
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	\$8,017	\$4,272	\$11,067	-\$3,745	\$6,795
Other Miscellaneous Expenditures	\$7,062	\$7,843	\$6,521	\$781	-\$1,322
Total	\$464,824	\$463,454	\$516,463	-\$1,370	\$53,009
Other Uses of Funds (900's)	FY2022 July - June	FY2023 July - June	FY2024 July - June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Transfers Out	\$501,486	\$300,000	\$600,000	-\$201,486	\$300,000
Advances Out	\$0	\$12,098	\$0	\$12,098	-\$12,098
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$501,486	\$312,098	\$600,000	-\$189,388	\$287,902
Total Expenditures	\$42,686,557	\$44,189,654	\$46,931,436	\$1,503,097	\$2,741,782

Revenue Analytics					
	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
Tax Revenue	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1100 - 1199 Local Taxes	\$755	\$0	\$0	-\$755	\$0
Total	\$755	\$0	\$0		
Locally Generated Revenue	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
1200 - 1299 Tuition and Patron Payments	\$6,119	\$17,623	\$8,541	\$11,504	-\$9,082
1300 - 1399 Transportation Fees	\$4,089	\$7,522	\$3,228	\$3,433	-\$4,294
1400 - 1499 Investment Earnings	\$23,191	\$100,420	\$146,249	\$77,229	\$45,829
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$0	\$0	\$0	\$0
1700 - 1799 Class Fees	\$270	\$574	\$738	\$304	\$164
1800 - 1899 Miscellaneous Receipts	\$29,291	\$7,405	\$6,420	-\$21,886	-\$985
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$8,503	\$0	\$8,503
Total	\$62,960	\$133,545	\$173,679	\$70,585	\$40,135
Intermediate Revenue	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
2100 - 2199 Restricted Grants	\$0	\$0	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
State Revenue	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
3100 - 3199 Unrestricted Grants In Aid	\$1,417,938	\$1,701,041	\$1,945,630	\$283,104	\$244,588
3200 - 3299 Restricted Aid State	\$77,266	\$163,811	\$181,333	\$86,545	\$17,522
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,495,204	\$1,864,852	\$2,126,963	\$369,648	\$262,111
Federal Revenue	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$83,785	\$347,634	\$50,169	\$263,850	-\$297,466
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	\$83,785	\$347,634	\$50,169	\$263,850	-\$297,466
Other Financing Sources	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
5100 - 5199 Transfers In	\$0	\$0	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$56,101	\$57,905	\$32,857	\$1,804	-\$25,048
Total	\$56,101	\$57,905	\$32,857	\$1,804	-\$25,048
Total Revenue	\$1,698,805	\$2,403,936	\$2,383,668	\$705,131	-\$20,268

Revenue Analytics					
	2022	2023	2024	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Expenditure Analytics					
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
111 - Regular Certified Salaries	\$1,586,796	\$1,694,204	\$1,706,435	\$107,408	\$12,231
112 - 119 All Other Certified Salaries	\$52,729	\$44,735	\$60,102	-\$7,994	\$15,367
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$0	\$76,205	\$0	\$76,205
141 - Regular Classified Salaries	\$406,732	\$388,873	\$430,458	-\$17,859	\$41,585
142 - 149 All Other Classified Salaries	\$41,827	\$22,552	\$26,512	-\$19,275	\$3,960
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$0	\$0	\$0
170 - 190 Other Wages and Salaries	\$3,125	\$2,500	\$2,250	-\$625	-\$250
Total	\$2,091,208	\$2,152,863	\$2,301,961	\$61,655	\$149,098
3.02 Fringe Benefits	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
210 - 219 Retirement Certified	\$282,128	\$282,035	\$301,915	-\$93	\$19,880
220 - 229 Retirement Classified	\$65,923	\$61,893	\$71,173	-\$4,030	\$9,280
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$483,517	\$544,335	\$556,425	\$60,817	\$12,090
250 - 259 Insurance Classified	\$84,969	\$86,610	\$112,517	\$1,641	\$25,907
260 - 269 Insurance - Workers' Compensation	\$0	\$28,935	\$0	\$28,935	-\$28,935
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	\$916,538	\$1,003,808	\$1,042,030	\$87,271	\$38,222
3.03 Purchased Services	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
410 - 419 Professional and Technical Services	\$388,869	\$405,131	\$448,465	\$16,261	\$43,334
420 - 429 Non - utility Property Services	\$25,538	\$33,851	\$22,109	\$8,313	-\$11,743
430 - 439 Travel, Mileage, Meeting Expense	\$273	\$602	\$1,209	\$330	\$607
440 - 449 Communications	\$40,711	\$10,636	\$12,631	-\$30,076	\$1,995
450 - 459 Utilities	\$55,977	\$91,020	\$99,946	\$35,043	\$8,926
460 - 469 Contracted Craft or Trade Services	\$0	\$425	\$0	\$425	-\$425
470 - 479 Tuition and Similar Payments	\$120,657	\$99,215	\$136,125	-\$21,442	\$36,911
480 - 489 Pupil Transportation	\$4,133	\$3,006	\$3,817	-\$1,127	\$811
490 - 499 Other Purchased Services	\$3,971	\$4,303	\$6,755	\$332	\$2,452
Total	\$640,129	\$648,189	\$731,057	\$8,059	\$82,868
3.04 Supplies	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
510 - 519 General Supplies	\$8,193	\$22,676	\$5,381	\$14,483	-\$17,295
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	\$0	\$0	\$0	\$0	\$0
570 - 579 Supplies for Operation and Repair - Buildings	\$25,292	\$24,284	\$17,350	-\$1,008	-\$6,935
580 - 589 Supplies for Operation and Repair - Vehicles	\$64,850	\$37,771	\$31,897	-\$27,079	-\$5,874
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$98,335	\$84,731	\$54,628	-\$13,604	-\$30,103
3.05 Capital and Equipment	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
610 - 619 Land	\$0	\$0	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0	\$0	\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640 - 649 Equipment	\$31,942	\$0	\$0	-\$31,942	\$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	\$31,942	\$0	\$0	-\$31,942	\$0
3.06 Other Objects (800's)	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
810 - 819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820 - 829 Interest	\$0	\$0	\$0	\$0	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$2,236	\$1,997	\$3,367	-\$239	\$1,371
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	\$748	\$0	\$42	-\$748	\$42
Other Miscellaneous Expenditures	\$0	\$356	\$299	\$356	-\$57
Total	\$2,984	\$2,353	\$3,708	-\$632	\$1,355
Other Uses of Funds (900's)	FY2022 June	FY2023 June	FY2024 June	Year over Year Change from 2022 to 2023	Year over Year Change from 2023 to 2024
Transfers Out	\$500,000	\$300,000	\$600,000	-\$200,000	\$300,000
Advances Out	\$0	\$12,098	\$0	\$12,098	-\$12,098
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$500,000	\$312,098	\$600,000	-\$187,902	\$287,902
Total Expenditures	\$4,281,136	\$4,204,042	\$4,733,384	-\$77,094	\$529,342

Revenue Analytics	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
Tax Revenue	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
1100 - 1199 Local Taxes	\$18,969,768	\$18,969,768	\$0
Total	\$18,969,768	\$18,969,768	
Locally Generated Revenue	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
1200 - 1299 Tuition and Patron Payments	\$940,906	\$1,052,011	-\$111,106
1300 - 1399 Transportation Fees	\$30,404	\$30,035	\$369
1400 - 1499 Investment Earnings	\$1,142,643	\$1,102,056	\$40,586
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$1,590	\$2,017	-\$427
1700 - 1799 Class Fees	\$71,844	\$76,545	-\$4,701
1800 - 1899 Miscellaneous Receipts	\$93,025	\$100,585	-\$7,560
1900 - 1999 Other Revenue Not Above	\$8,782	\$803	\$7,979
Total	\$2,289,193	\$2,364,053	-\$74,859
Intermediate Revenue	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
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
Total	\$0	\$0	\$0
State Revenue	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
3100 - 3199 Unrestricted Grants In Aid	\$23,430,992	\$23,389,671	\$41,320
3200 - 3299 Restricted Aid State	\$2,316,867	\$2,381,039	-\$64,171
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
Total	\$27,984,430	\$28,007,106	-\$22,676
Federal Revenue	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$705,798	\$715,598	-\$9,799
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$705,798	\$715,598	-\$9,799
Other Financing Sources	2024 Forecast	2024 Cash Flow	Forecast to Cash flow variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$12,098	-\$12,098
5300 - 5399 Refund of Prior Year Expense	\$62,918	\$30,061	\$32,857
Total	\$62,918	\$42,159	\$20,759
Total Revenue	\$50,012,108	\$50,098,682	-\$86,575

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2024 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual 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
1.070 Total Revenues	3,840,691	8,424,455	2,444,623	3,885,396	2,242,158	2,303,129
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
2.080 Total Revenues and Other Financing Sources	3,841,060	8,438,014	2,444,706	3,885,506	2,242,158	2,303,129
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
4.500 Total Expenditures	3,626,046	3,783,535	3,869,339	3,892,262	4,214,555	3,807,167
5.010 Operating Transfers-Out	0	0	0	0	0	0
5.020 Advances-Out	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0
5.050 Total Expenditures and Other Financing Uses	3,626,046	3,783,535	3,869,339	3,892,262	4,214,555	3,807,167
6.010 Rev. over/(under) Expenditures	215,015	4,654,479	(1,424,633)	(6,756)	(1,972,397)	(1,504,038)
7.010 Beginning Cash Balance	16,002,783	16,217,798	20,872,277	19,447,643	19,440,887	17,468,490
7.020 Ending Cash Balance	16,217,798	20,872,277	19,447,643	19,440,887	17,468,490	15,964,453

2024 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: June	Actual January	Actual February	Actual March	Actual April	Actual May	Actual 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	1,945,630	23,430,992
1.040 Restricted Grants-in-Aid	174,930	180,193	249,870	256,566	181,170	181,333	2,316,867
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	215,345	2,986,210
1.070 Total Revenues	2,371,092	3,554,843	11,527,626	3,655,964	3,348,123	2,342,308	49,940,408
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	0	0
2.060 All Other Financing Sources	2,310	0	0	13,823	86	41,360	71,700
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	2,373,401	3,554,843	11,527,626	3,669,787	3,348,209	2,383,668	50,012,108
3.010 Personnel Services	2,125,450	2,188,678	2,245,586	2,160,296	2,204,322	2,301,961	25,948,794
3.020 Retirement/Benefits	373,453	1,045,095	1,046,304	1,049,837	1,050,677	1,042,030	11,957,830
3.030 Purchased Services	505,659	504,039	514,723	697,949	632,747	731,057	6,870,777
3.040 Supplies and Materials	70,048	82,433	77,059	83,962	98,980	54,628	1,027,872
3.050 Capital Outlay	30,000	0	(30,000)	0	0	0	9,700
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	3,708	516,463
4.500 Total Expenditures	3,118,530	3,832,801	3,858,221	4,200,406	3,995,191	4,133,384	46,331,436
5.010 Operating Transfers-Out	0	0	0	0	0	600,000	600,000
5.020 Advances-Out	0	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0
5.050 Total Expenditures and Other Financing Uses	3,118,530	3,832,801	3,858,221	4,200,406	3,995,191	4,733,384	46,931,436
6.010 Rev. over/(under) Expenditures	(745,129)	(277,958)	7,669,405	(530,619)	(646,982)	(2,349,716)	3,080,672
7.010 Beginning Cash Balance	15,964,453	15,219,324	14,941,366	22,610,771	22,080,152	21,433,171	16,002,783
7.020 Ending Cash Balance	15,219,324	14,941,366	22,610,771	22,080,152	21,433,171	19,083,455	19,083,455

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	\$19,083,455

**Current Year Cash Balances Actual through June

