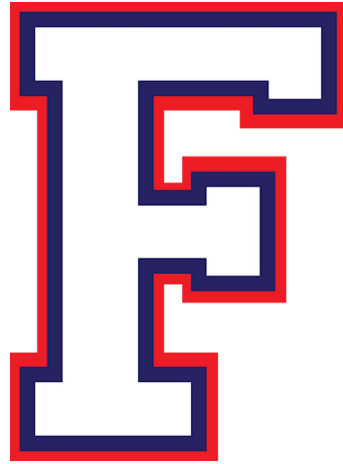




Austintown Local School District

Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through July

Treasurer/CFO, Blaise E. Karlovic

Table of Contents

FISCAL YEAR 2025 REVENUE AND EXPENDITURE ANALYSIS THROUGH JULY	3
FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - JULY	4
FISCAL YEAR 2025 REVENUE ANALYSIS - JULY	5
FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - JULY	6
FISCAL YEAR 2025 EXPENDITURE ANALYSIS - JULY	7

FISCAL YEAR 2025 REVENUE AND EXPENDITURE ANALYSIS THROUGH JULY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$4,213,962

UNFAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$3,722,892

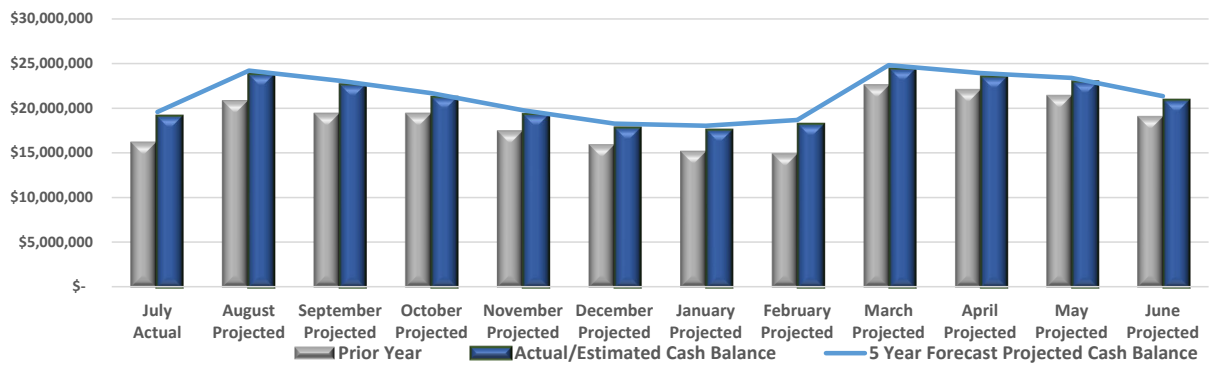
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$491,071

UNFAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



CURRENT MONTHLY CASH FLOW
ESTIMATES A JUNE 30, 2025 CASH
BALANCE OF

\$20,847,647

Current monthly cash flow estimates, including actual data through July indicate that the June 30, 2025 cash balance will be \$20,847,647, which is \$491,071 less than the five year forecast of \$21,338,718.

June 30 ESTIMATED CASH
BALANCE IS

\$(491,071)

LESS THAN THE
FORECAST/BUDGET AMOUNT

3. FISCAL YEAR 2025 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)

FY 2024 June Cash
Balance

\$19,083,455

Estimated
FY 2025 June
Cash Balance

\$20,847,647

OPERATING SURPLUS OF

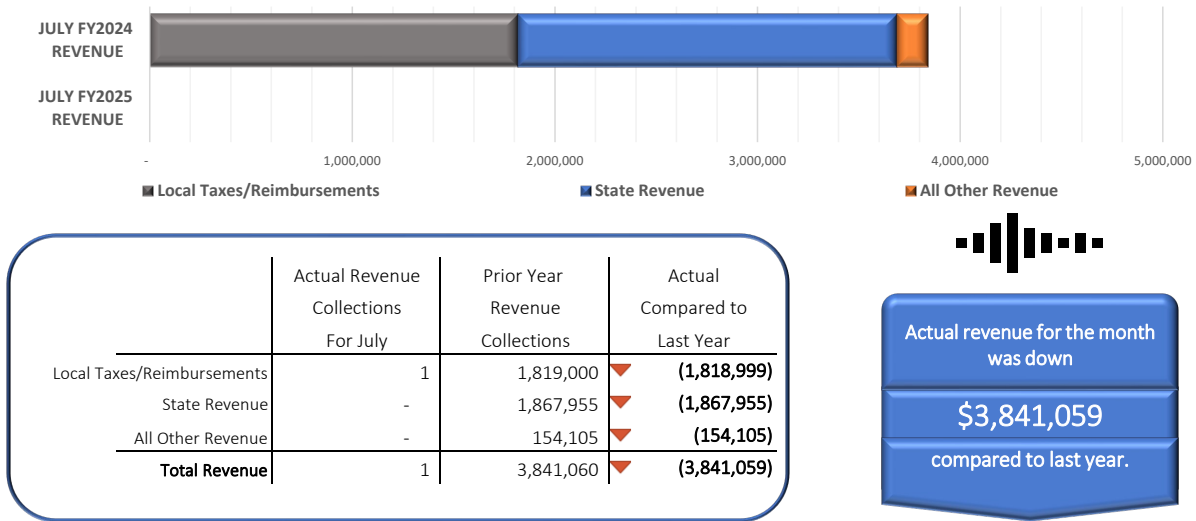
\$1,764,192

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 \$1,764,192 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$46,204,908 totaling more than estimated cash flow expenditures of \$44,440,716.

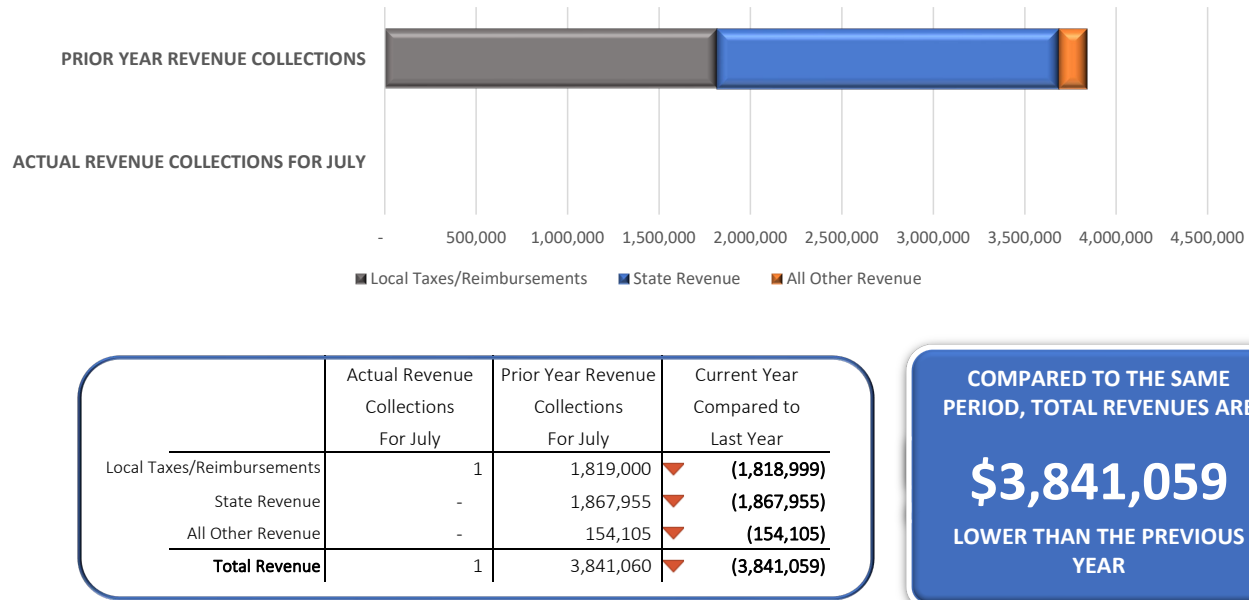
FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - JULY

1. JULY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



Overall total revenue for July is down -100.% (-\$3,841,059). The largest change in this July's revenue collected compared to July of FY2024 is lower local taxes (-\$1,818,999) and lower unrestricted grants in aid (-\$1,701,138). A single month's results can be skewed compared to a prior year because of the timing of revenue received.

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



Fiscal year-to-date General Fund revenue collected totaled \$1 through July, which is -\$3,841,059 or -100.% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through July to the same period last year is local taxes revenue coming in -\$1,818,999 lower compared to the previous year, followed by unrestricted grants in aid coming in -\$1,701,138 lower.

FISCAL YEAR 2025 REVENUE ANALYSIS - JULY

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$4,213,962

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.	21,921,689	19,837,257	(2,084,432)
State Revenue	25,761,154	23,755,636	(2,005,518)
All Other Revenue	2,736,027	2,612,015	(124,012)
Total Revenue	50,418,870	46,204,908	(4,213,962)

The top two categories (local taxes and unrestricted grants in aid), represents 93.1% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$4,213,962 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 8.36% forecast annual revenue

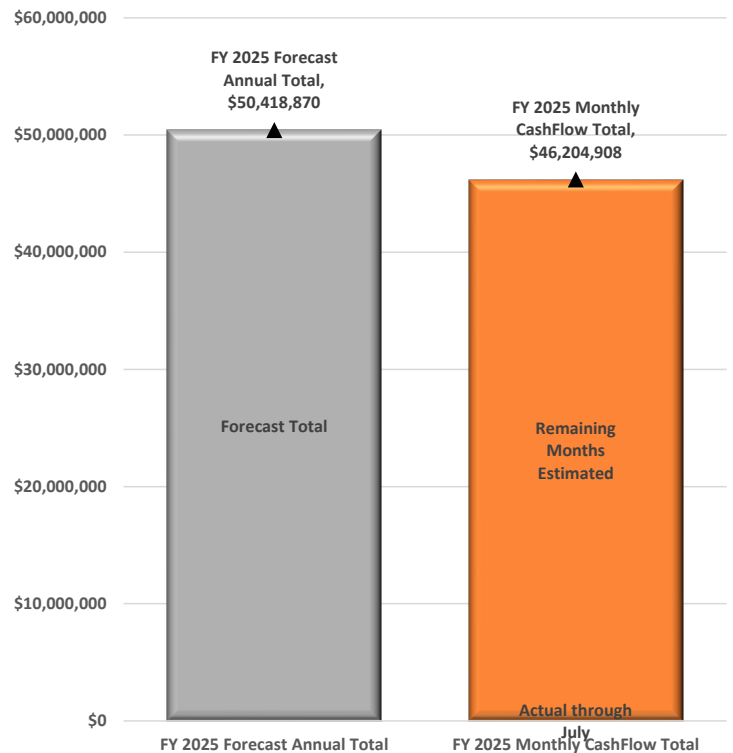
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▼	(2,069,669)
Unrestricted Grants In Aid ▼	(1,851,921)
Restricted Aid State ▼	(153,597)
Restricted Fed ▼	(61,659)
All Other Revenue Categories ▼	(77,116)
Total Revenue ▼	(4,213,962)

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

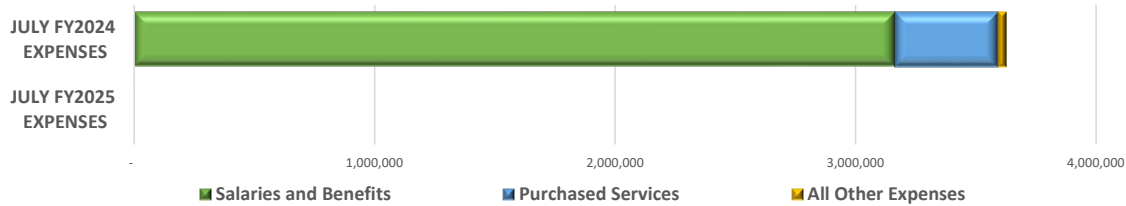
Results through July indicate an unfavorable variance of \$4,213,962 compared to the forecast total annual revenue. This means the forecast cash balance could be reduced.

The fiscal year is 8% complete. Monthly cash flow, comprised of 1 actual months plus 11 estimated months indicates revenue totaling \$46,204,908 which is -\$4,213,962 less than total revenue projected in the district's current forecast of \$50,418,870



FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - JULY

1. JULY EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For July	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	1	3,163,862	(3,163,861)
Purchased Services	-	427,169	(427,169)
All Other Expenses	-	35,015	(35,015)
Total Expenditures	1	3,626,046	(3,626,045)



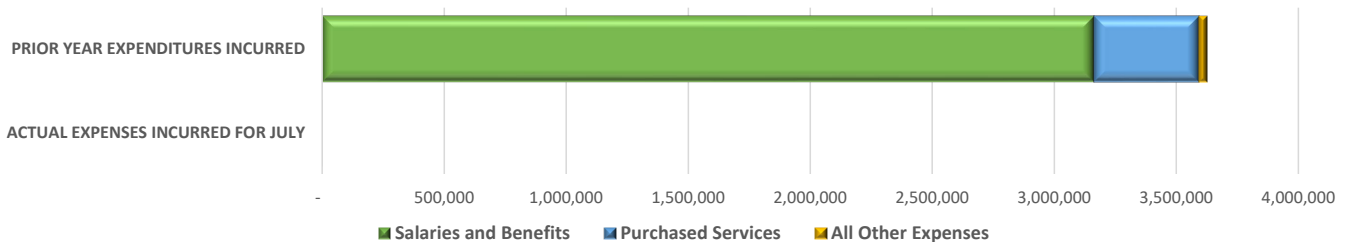
Actual expenses for the month was down

\$3,626,045

compared to last year.

Overall total expenses for July are down -100.% (-\$3,626,045). The largest change in this July's expenses compared to July of FY2024 is lower regular certified salaries (-\$1,688,060), lower insurance certified (-\$579,461) and lower regular classified salaries (-\$347,146). A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred.

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



	Actual Expenses For July	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	1	3,163,862	(3,163,861)
Purchased Services	-	427,169	(427,169)
All Other Expenses	-	35,015	(35,015)
Total Expenditures	1	3,626,046	(3,626,045)

Compared to the same period, total expenditures are

\$3,626,045

lower than the previous year

Fiscal year-to-date General Fund expenses totaled \$1 through July, which is -\$3,626,045 or -100.% lower than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through July to the same period last year is that regular certified salaries costs are -\$1,688,060 lower compared to the previous year, followed by insurance certified coming in -\$579,461 lower and regular classified salaries coming in -\$347,146 lower.

FISCAL YEAR 2025 EXPENDITURE ANALYSIS - JULY

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

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

\$3,722,892

**FAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	39,046,148	35,862,543	▼ (3,183,605)
Purchased Services	6,826,637	6,371,257	▼ (455,380)
All Other Expenses	2,290,823	2,206,917	▼ (83,907)
Total Expenditures	48,163,608	44,440,716	▼ (3,722,892)

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Regular Certified Salaries ▼	(1,668,425)
Insurance Certified ▼	(590,189)
Regular Classified Salaries ▼	(388,901)
Professional and Technical Services ▼	(313,366)
All Other Expense Categories ▼	(762,010)
Total Expenses ▼	(3,722,892)

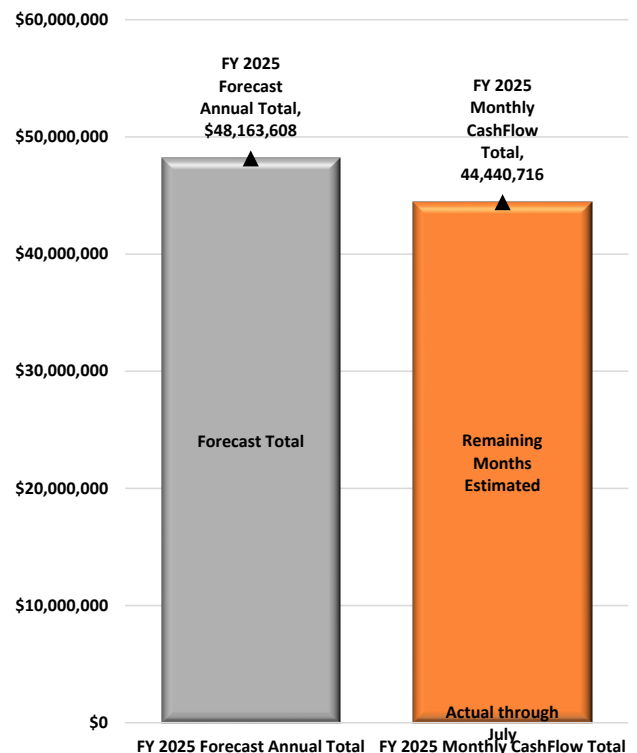
The top two categories (regular certified salaries and insurance certified), represents 60.7% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$3,722,892 (current expense estimates vs. amounts projected in the five year forecast) is equal to 7.7% of the total Forecasted annual expenses.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through July indicate that Fiscal Year 2025 actual/estimated expenditures could total \$44,440,716 which has a favorable expenditure variance of \$3,722,892. This means the forecast cash balance could be improved.

The fiscal year is approximately 8% complete. Monthly cash flow, comprised of 1 actual months plus 11 estimated months indicates expenditures totaling \$44,440,716 which is -\$3,722,892 less than total expenditures projected in the district's current forecast of \$48,163,608



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

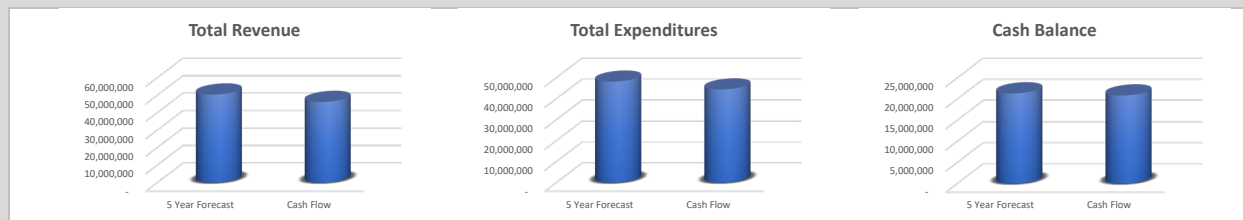
Austintown Local School District

FYTD Thi JULY

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2025	Proj. from Actual/Est. Cash Flow 2025	FYTD Actual Through Month Of: Through July	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	(2,069,669)	17,956,325	15,886,656	1	15,886,655
1.020 - Public Utility Personal Property	0	1,606,137	1,606,137	-	1,606,137
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	(1,851,921)	23,458,117	21,606,196	-	21,606,196
1.040 - 1.045 - Restricted Grants-in-Aid	(153,597)	2,303,037	2,149,440	-	2,149,440
	-	-	-	-	-
1.050 - Property Tax Allocation	(14,763)	2,359,227	2,344,464	-	2,344,464
1.060 - All Other Operating Revenues	(123,263)	2,690,774	2,567,511	-	2,567,511
1.070 - Total Revenue	(4,213,212)	50,373,617	46,160,404	1	46,160,403
Other Financing Sources:					
2.070 - Total Other Financing Sources	(750)	45,254	44,504	-	44,504
2.080 - Total Revenues and Other Financing Sources	(4,213,962)	50,418,871	46,204,908	1	46,204,907
Expenditures:					
3.010 - Personnel Services	(2,102,084)	27,092,965	24,990,881	1	24,990,880
3.020 - Employees' Retirement/Insurance Benefits	(1,081,521)	11,953,183	10,871,662	-	10,871,662
3.030 - Purchased Services	(455,380)	6,826,637	6,371,257	-	6,371,257
3.040 - Supplies and Materials	(46,179)	1,107,616	1,061,437	-	1,061,437
3.050 - Capital Outlay	(1,804)	50,000	48,196	-	48,196
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	0	(0)	-	-
4.300 - Other Objects	(11,436)	518,208	506,772	-	506,772
4.500 - Total Expenditures	(3,698,404)	47,548,608	43,850,204	1	43,850,203
Other Financing Uses:					
5.040 - Total Other Financing Uses	(24,488)	615,000	590,512	-	590,512
5.050 - Total Expenditures and Other Financing Uses	(3,722,892)	48,163,608	44,440,716	1	44,440,715
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	(491,071)	2,255,263	1,764,192	-	1,764,192
7.010 - Cash Balance July 1	-	19,083,455	19,083,455		
7.020 - Cash Balance June 30	(491,071)	21,338,718	20,847,647		

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



Dollar Variance: (4,213,962)
Percent Variance: -8.36%

Dollar Variance: (3,722,892)
Percent Variance: -7.73%

Dollar Variance: (491,071)
Percent Variance: -2.30%

Revenue Analytics	2023	2024	2025	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1100 - 1199 Local Taxes	\$0	\$1,819,000	\$1	\$1,819,000	-\$1,818,999
Total	\$0	\$1,819,000	\$1	\$1,819,000	-\$1,818,999
Locally Generated Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1200 - 1299 Tuition and Patron Payments	\$2,832	\$1,024	\$0	-\$1,808	-\$1,024
1300 - 1399 Transportation Fees	\$0	\$465	\$0	\$465	-\$465
1400 - 1499 Investment Earnings	\$22,390	\$52,716	\$0	\$30,326	-\$52,716
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$0	\$0	\$0	\$0
1700 - 1799 Class Fees	\$187	\$148	\$0	-\$39	-\$148
1800 - 1899 Miscellaneous Receipts	\$7,128	\$3,052	\$0	-\$4,076	-\$3,052
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	\$0	\$0
Total	\$32,537	\$57,405	\$0	\$24,869	-\$57,405
Intermediate Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
3100 - 3199 Unrestricted Grants In Aid	\$1,684,561	\$1,701,138	\$0	\$16,577	-\$1,701,138
3200 - 3299 Restricted Aid State	\$148,407	\$166,817	\$0	\$18,410	-\$166,817
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	\$1,832,968	\$1,867,955	\$0	\$34,987	-\$1,867,955
Federal Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$0	\$96,331	\$0	\$96,331	-\$96,331
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 in Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$96,331	\$0	\$96,331	-\$96,331
Other Financing Sources	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$9,587	\$369	\$0	-\$9,218	-\$369
Total	\$9,587	\$369	\$0	-\$9,218	-\$369
Total Revenue	\$1,875,092	\$3,841,060	\$1	\$1,965,968	-\$3,841,059

Revenue Analytics	2023	2024	2025	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
111 - Regular Certified Salaries	\$1,640,727	\$1,688,061	\$1	\$47,335	-\$1,688,060
112 - 119 All Other Certified Salaries	\$20,960	\$11,686	\$0	-\$9,275	-\$11,686
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$55,789	\$0	\$55,789	-\$55,789
141 - Regular Classified Salaries	\$341,337	\$347,146	\$0	\$5,809	-\$347,146
142 - 149 All Other Classified Salaries	\$7,642	\$3,510	\$0	-\$4,132	-\$3,510
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$7,096	\$0	\$0	-\$7,096	\$0
170 - 190 Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$2,017,762	\$2,106,191	\$1	\$88,430	-\$2,106,190
3.02 Fringe Benefits	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
210 - 219 Retirement Certified	\$279,821	\$303,062	\$0	\$23,241	-\$303,062
220 - 229 Retirement Classified	\$64,574	\$64,749	\$0	\$175	-\$64,749
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$527,407	\$579,461	\$0	\$52,055	-\$579,461
250 - 259 Insurance Classified	\$91,417	\$91,942	\$0	\$525	-\$91,942
260 - 269 Insurance - Workers' Compensation	\$0	\$18,456	\$0	\$18,456	-\$18,456
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	\$963,218	\$1,057,670	\$0	\$94,452	-\$1,057,670
3.03 Purchased Services	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
410 - 419 Professional and Technical Services	\$297,231	\$291,017	\$0	-\$6,214	-\$291,017
420 - 429 Non - utility Property Services	\$36,046	\$16,198	\$0	-\$19,848	-\$16,198
430 - 439 Travel, Mileage, Meeting Expense	\$250	\$0	\$0	-\$250	\$0
440 - 449 Communications	\$18,312	\$6,078	\$0	-\$12,234	-\$6,078
450 - 459 Utilities	\$55,783	\$68,881	\$0	\$13,097	-\$68,881
460 - 469 Contracted Craft or Trade Services	\$0	\$0	\$0	\$0	\$0
470 - 479 Tuition and Similar Payments	\$1,506	\$29,639	\$0	\$28,133	-\$29,639
480 - 489 Pupil Transportation	\$497	\$13,464	\$0	\$12,967	-\$13,464
490 - 499 Other Purchased Services	\$850	\$1,892	\$0	\$1,042	-\$1,892
Total	\$410,476	\$427,169	\$0	\$16,694	-\$427,169
3.04 Supplies	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
510 - 519 General Supplies	\$11,069	\$1,348	\$0	-\$9,721	-\$1,348
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	\$2,824	\$18,099	\$0	\$15,275	-\$18,099
580 - 589 Supplies for Operation and Repair - Vehicles	\$3,577	\$5,554	\$0	\$1,977	-\$5,554
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$17,470	\$25,001	\$0	\$7,531	-\$25,001
3.05 Capital and Equipment	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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)	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$7,619	\$9,452	\$0	\$1,833	-\$9,452
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	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$274	\$562	\$0	\$288	-\$562
Total	\$7,893	\$10,014	\$0	\$2,121	-\$10,014
Other Uses of Funds (900's)	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$3,416,818	\$3,626,046	\$1	\$209,228	-\$3,626,045

Revenue Analytics					
	2023	2024	2025	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
Tax Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1100 - 1199 Local Taxes	\$0	\$1,819,000	\$1	\$1,819,000	-\$1,818,999
Total	\$0	\$1,819,000	\$1		
Locally Generated Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1200 - 1299 Tuition and Patron Payments	\$2,832	\$1,024	\$0	-\$1,808	-\$1,024
1300 - 1399 Transportation Fees	\$0	\$465	\$0	\$465	-\$465
1400 - 1499 Investment Earnings	\$22,390	\$52,716	\$0	\$30,326	-\$52,716
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$0	\$0	\$0	\$0
1700 - 1799 Class Fees	\$187	\$148	\$0	-\$39	-\$148
1800 - 1899 Miscellaneous Receipts	\$7,128	\$3,052	\$0	-\$4,076	-\$3,052
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	\$0	\$0
Total	\$32,537	\$57,405	\$0	\$24,869	-\$57,405
Intermediate Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
3100 - 3199 Unrestricted Grants In Aid	\$1,684,561	\$1,701,138	\$0	\$16,577	-\$1,701,138
3200 - 3299 Restricted Aid State	\$148,407	\$166,817	\$0	\$18,410	-\$166,817
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	\$1,832,968	\$1,867,955	\$0	\$34,987	-\$1,867,955
Federal Revenue	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$0	\$96,331	\$0	\$96,331	-\$96,331
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$96,331	\$0	\$96,331	-\$96,331
Other Financing Sources	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$9,587	\$369	\$0	-\$9,218	-\$369
Total	\$9,587	\$369	\$0	-\$9,218	-\$369
Total Revenue	\$1,875,092	\$3,841,060	\$1	\$1,965,968	-\$3,841,059

Revenue Analytics					
	2023	2024	2025	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
Expenditure Analytics					
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
111 - Regular Certified Salaries	\$1,640,727	\$1,688,061	\$1	\$47,335	-\$1,688,060
112 - 119 All Other Certified Salaries	\$20,960	\$11,686	\$0	-\$9,275	-\$11,686
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$55,789	\$0	\$55,789	-\$55,789
141 - Regular Classified Salaries	\$341,337	\$347,146	\$0	\$5,809	-\$347,146
142 - 149 All Other Classified Salaries	\$7,642	\$3,510	\$0	-\$4,132	-\$3,510
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$7,096	\$0	\$0	-\$7,096	\$0
170 - 190 Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$2,017,762	\$2,106,191	\$1	\$88,430	-\$2,106,190
3.02 Fringe Benefits	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
210 - 219 Retirement Certified	\$279,821	\$303,062	\$0	\$23,241	-\$303,062
220 - 229 Retirement Classified	\$64,574	\$64,749	\$0	\$175	-\$64,749
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$527,407	\$579,461	\$0	\$52,055	-\$579,461
250 - 259 Insurance Classified	\$91,417	\$91,942	\$0	\$525	-\$91,942
260 - 269 Insurance - Workers' Compensation	\$0	\$18,456	\$0	\$18,456	-\$18,456
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	\$963,218	\$1,057,670	\$0	\$94,452	-\$1,057,670
3.03 Purchased Services	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
410 - 419 Professional and Technical Services	\$297,231	\$291,017	\$0	-\$6,214	-\$291,017
420 - 429 Non - utility Property Services	\$36,046	\$16,198	\$0	-\$19,848	-\$16,198
430 - 439 Travel, Mileage, Meeting Expense	\$250	\$0	\$0	-\$250	\$0
440 - 449 Communications	\$18,312	\$6,078	\$0	-\$12,234	-\$6,078
450 - 459 Utilities	\$55,783	\$68,881	\$0	\$13,097	-\$68,881
460 - 469 Contracted Craft or Trade Services	\$0	\$0	\$0	\$0	\$0
470 - 479 Tuition and Similar Payments	\$1,506	\$29,639	\$0	\$28,133	-\$29,639
480 - 489 Pupil Transportation	\$497	\$13,464	\$0	\$12,967	-\$13,464
490 - 499 Other Purchased Services	\$850	\$1,892	\$0	\$1,042	-\$1,892
Total	\$410,476	\$427,169	\$0	\$16,694	-\$427,169
3.04 Supplies	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
510 - 519 General Supplies	\$11,069	\$1,348	\$0	-\$9,721	-\$1,348
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	\$2,824	\$18,099	\$0	\$15,275	-\$18,099
580 - 589 Supplies for Operation and Repair - Vehicles	\$3,577	\$5,554	\$0	\$1,977	-\$5,554
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$17,470	\$25,001	\$0	\$7,531	-\$25,001
3.05 Capital and Equipment	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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)	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$7,619	\$9,452	\$0	\$1,833	-\$9,452
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	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$274	\$562	\$0	\$288	-\$562
Total	\$7,893	\$10,014	\$0	\$2,121	-\$10,014
Other Uses of Funds (900's)	FY2023 July	FY2024 July	FY2025 July	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
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	\$3,416,818	\$3,626,046	\$1	\$209,228	-\$3,626,045

Revenue Analytics	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
Tax Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
1100 - 1199 Local Taxes	\$17,492,793	\$19,562,462	-\$2,069,669
Total	\$17,492,793	\$19,562,462	
Locally Generated Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
1200 - 1299 Tuition and Patron Payments	\$1,068,074	\$1,062,531	\$5,543
1300 - 1399 Transportation Fees	\$29,943	\$30,035	-\$92
1400 - 1499 Investment Earnings	\$931,642	\$991,851	-\$60,209
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,078	\$2,078	\$0
1700 - 1799 Class Fees	\$77,788	\$78,076	-\$288
1800 - 1899 Miscellaneous Receipts	\$95,033	\$101,591	-\$6,558
1900 - 1999 Other Revenue Not Above	\$803	\$803	\$0
Total	\$2,205,361	\$2,266,964	-\$61,603
Intermediate Revenue	2025 Forecast	2025 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	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
3100 - 3199 Unrestricted Grants In Aid	\$21,606,196	\$23,458,117	-\$1,851,921
3200 - 3299 Restricted Aid State	\$2,149,440	\$2,303,037	-\$153,597
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,344,464	\$2,359,227	-\$14,763
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$26,100,100	\$28,120,381	-\$2,020,281
Federal Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$362,343	\$424,003	-\$61,659
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$362,343	\$424,003	-\$61,659
Other Financing Sources	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$14,375	\$15,000	-\$625
5300 - 5399 Refund of Prior Year Expense	\$29,936	\$30,061	-\$125
Total	\$44,311	\$45,061	-\$750
Total Revenue	\$46,204,908	\$50,418,871	-\$4,213,962

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2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: July	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December
1.010 General Property Tax (Real Estate)	1	6,389,113	(294,466)	(63,896)	0	0
1.020 Public Utility Personal Property	0	0	497,377	124,767	0	343
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	0	2,089,978	1,872,598	2,034,178	1,919,855	1,938,008
1.040 Restricted Grants-in-Aid	0	162,743	158,015	166,018	158,354	160,096
1.045 Other Restricted	0	0	0	0	0	0
1.050 Property Tax Allocation	0	14,763	495,814	228,140	196,627	232,843
1.060 All Other Revenues	0	122,592	255,797	195,727	145,702	123,361
1.070 Total Revenues	1	8,779,190	2,985,134	2,684,934	2,420,537	2,454,651
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	625	625	625	625	625
2.060 All Other Financing Sources	0	3,680	7,027	2	2,825	10,299
2.070 Total Other Financing Sources	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	1	8,783,495	2,992,786	2,685,561	2,423,987	2,465,574
3.010 Personnel Services	1	2,320,889	2,223,810	2,280,928	2,314,615	2,288,653
3.020 Retirement/Benefits	0	1,155,463	1,117,023	1,088,921	1,090,825	956,327
3.030 Purchased Services	0	541,974	476,883	524,225	761,829	533,364
3.040 Supplies and Materials	0	80,721	137,717	125,560	98,553	125,253
3.050 Capital Outlay	0	3,534	28,435	1,798	56	3,550
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	0	15,370	116,427	45,613	35,764	22,047
4.500 Total Expenditures	1	4,117,950	4,100,295	4,067,044	4,301,643	3,929,193
5.010 Operating Transfers-Out	0	23,863	27,883	23,863	28,066	23,863
5.020 Advances-Out	0	625	625	625	625	625
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	1	4,142,438	4,128,803	4,091,532	4,330,334	3,953,680
6.010 Rev. over/(under) Expenditures	0	4,641,057	(1,136,017)	(1,405,972)	(1,906,346)	(1,488,106)
7.010 Beginning Cash Balance	19,083,455	19,083,455	23,724,512	22,588,496	21,182,524	19,276,178
7.020 Ending Cash Balance	19,083,455	23,724,512	22,588,496	21,182,524	19,276,178	17,788,071

2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: July	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	1,804,072	7,641,808	348,385	61,639	0	15,886,656
1.020 Public Utility Personal Property	0	0	0	629,820	162,491	191,339	1,606,137
1.030 Income Tax	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	2,434,183	1,964,621	1,896,965	1,869,469	1,823,586	1,762,753	21,606,196
1.040 Restricted Grants-in-Aid	413,270	199,582	191,028	192,170	167,173	180,990	2,149,440
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	14,763	14,763	14,763	14,763	1,145,850	(28,624)	2,344,464
1.060 All Other Revenues	110,815	465,288	463,518	251,107	220,563	213,042	2,567,511
1.070 Total Revenues	2,973,032	4,448,326	10,208,082	3,305,715	3,581,303	2,319,500	46,160,404
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	625	625	1,441	625	625	7,309	14,375
2.060 All Other Financing Sources	125	19	105	3,288	838	1,921	30,129
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	2,973,782	4,448,970	10,209,628	3,309,628	3,582,766	2,328,730	46,204,908
3.010 Personnel Services	2,203,864	2,298,599	2,308,910	2,216,960	2,233,297	2,300,356	24,990,881
3.020 Retirement/Benefits	426,846	857,046	1,083,232	1,086,494	1,043,224	966,261	10,871,662
3.030 Purchased Services	485,423	506,120	545,228	652,679	655,481	688,052	6,371,257
3.040 Supplies and Materials	61,081	91,866	95,738	77,416	74,643	92,889	1,061,437
3.050 Capital Outlay	1,804	1,804	1,804	1,804	56	3,552	48,196
3.060 Intergovernmental	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0
4.300 Other Objects	15,933	20,650	8,044	132,403	89,189	5,333	506,772
4.500 Total Expenditures	3,194,950	3,776,084	4,042,955	4,167,755	4,095,890	4,056,443	43,850,204
5.010 Operating Transfers-Out	23,863	23,863	23,863	23,863	25,276	327,871	576,137
5.020 Advances-Out	625	625	625	625	625	8,125	14,375
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	3,219,438	3,800,572	4,067,443	4,192,243	4,121,791	4,392,440	44,440,716
6.010 Rev. over/(under) Expenditures	(245,656)	648,397	6,142,185	(882,615)	(539,025)	(2,063,710)	1,764,192
7.010 Beginning Cash Balance	17,788,071	17,542,415	18,190,812	24,332,997	23,450,382	22,911,357	19,083,455
7.020 Ending Cash Balance	17,542,415	18,190,812	24,332,997	23,450,382	22,911,357	20,847,647	20,847,647

Ending Monthly Cash Balances - General Fund

	July	August	September	October	November	December	January	February	March	April	May	June
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	\$16,969,783	\$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
FY 2025	\$19,083,455	\$23,724,512	\$22,588,496	\$21,182,524	\$19,276,178	\$17,788,071	\$17,542,415	\$18,190,812	\$24,332,997	\$23,450,382	\$22,911,357	\$20,847,647

**Current Year Cash Balances Actual through July

