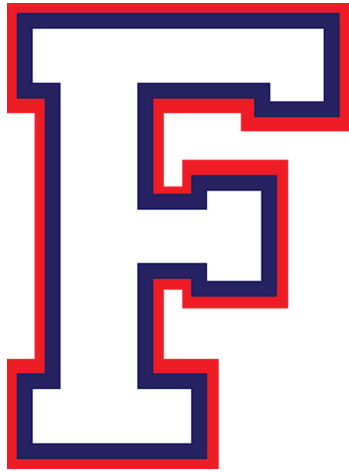




Austintown Local School District

Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through August

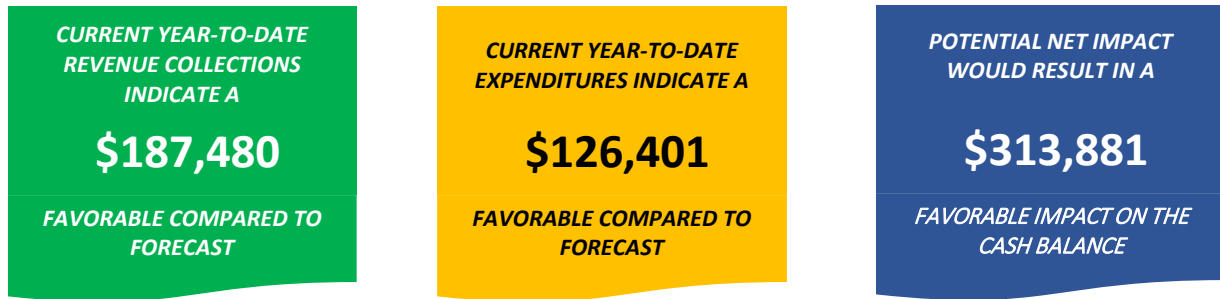
Blaise E. Karlovic, Treasurer/CFO

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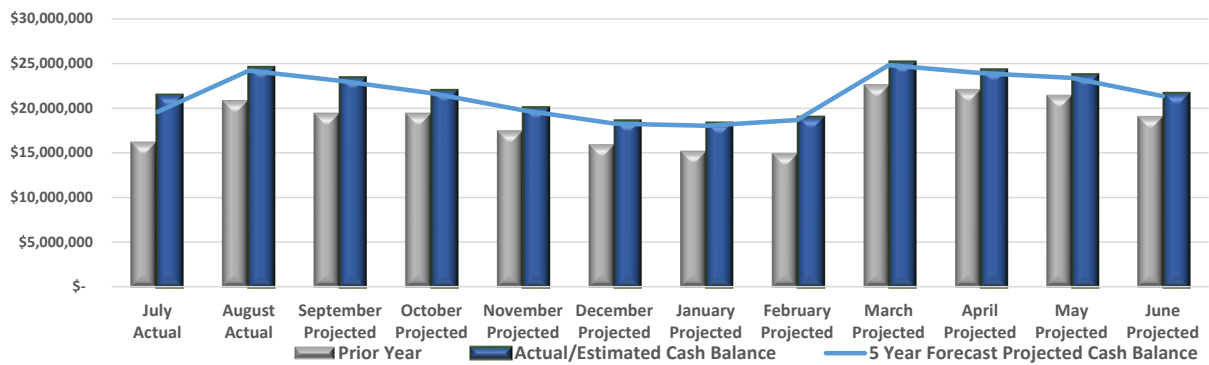
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FISCAL YEAR 2025 REVENUE AND EXPENDITURE ANALYSIS THROUGH AUGUST

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS



2. VARIANCE AND CASH BALANCE COMPARISON



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

\$21,652,598

Current monthly cash flow estimates, including actual data through August indicate that the June 30, 2025 cash balance will be \$21,652,598, which is \$313,881 more than the five year forecast of \$21,338,718.

June 30 ESTIMATED CASH BALANCE IS

\$313,881

MORE 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

\$21,652,598

OPERATING SURPLUS OF

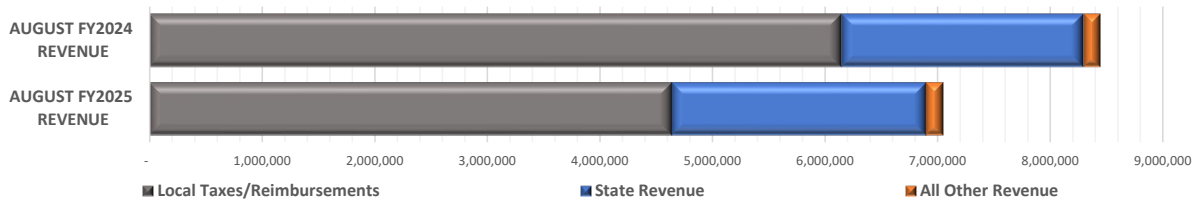
\$2,569,143

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 \$2,569,143 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$50,606,350 totaling more than estimated cash flow expenditures of \$48,037,207.

FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - AUGUST

1. AUGUST REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



	Actual Revenue Collections For August	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	4,641,000	6,145,000	▼ (1,504,000)
State Revenue	2,257,917	2,143,527	▲ 114,390
All Other Revenue	158,315	149,487	▲ 8,828
Total Revenue	7,057,232	8,438,014	▼ (1,380,782)

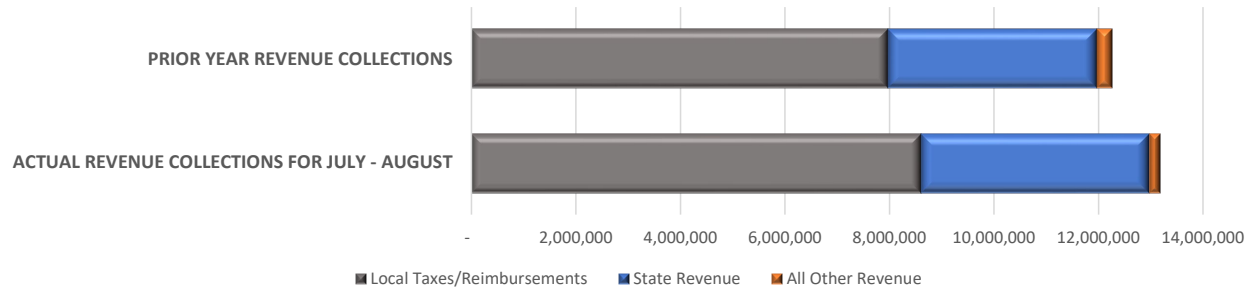
Actual revenue for the month was down

\$1,380,782

compared to last year.

Overall total revenue for August is down -16.4% (-\$1,380,782). The largest change in this August's revenue collected compared to August of FY2024 is lower local taxes (-\$1,504,000) and higher unrestricted grants in aid (\$126,080). 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 AUGUST COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - August	Prior Year Revenue Collections For July - August	Current Year Compared to Last Year
Local Taxes/Reimbursements	8,598,000	7,964,000	▲ 634,000
State Revenue	4,374,996	4,011,482	▲ 363,514
All Other Revenue	211,942	303,592	▼ (91,650)
Total Revenue	13,184,938	12,279,074	▲ 905,864

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$905,864

HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$13,184,938 through August, which is \$905,864 or 7.4% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through August to the same period last year is local taxes revenue coming in \$634,000 higher compared to the previous year, followed by unrestricted grants in aid coming in \$357,843 higher.

FISCAL YEAR 2025 REVENUE ANALYSIS - JULY - AUGUST

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$187,480

FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	21,921,689	22,031,380	109,691
State Revenue	25,761,154	25,877,910	116,756
All Other Revenue	2,736,027	2,697,060	(38,967)
Total Revenue	50,418,870	50,606,350	187,480

The top two categories (local taxes and unrestricted grants in aid), represents 108.8% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$187,480 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .37% forecast annual revenue

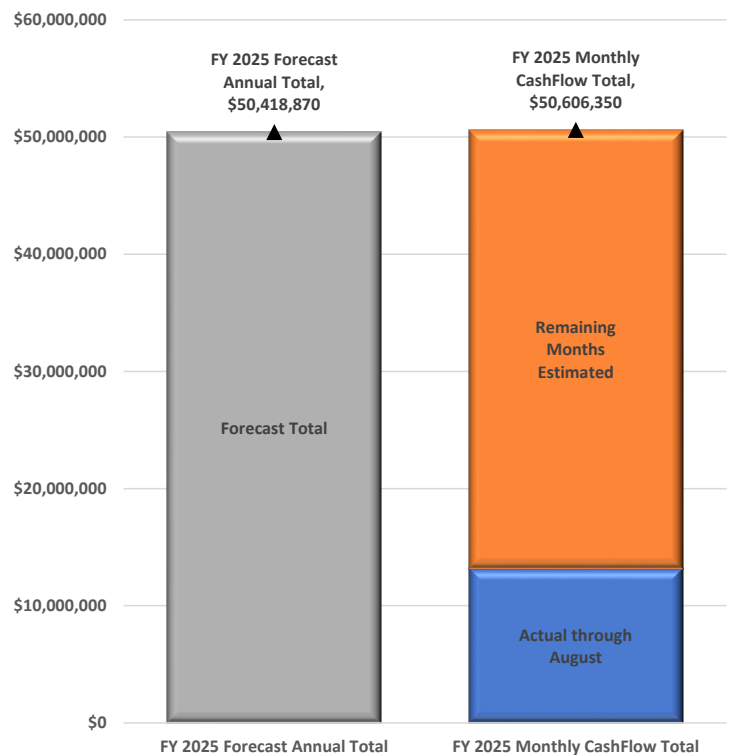
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Local Taxes ▲	139,217
Unrestricted Grants In Aid ▲	64,681
Restricted Fed ▼	(54,694)
Restricted Aid State ▲	52,075
All Other Revenue Categories ▼	(13,800)
Total Revenue ▲	187,480

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

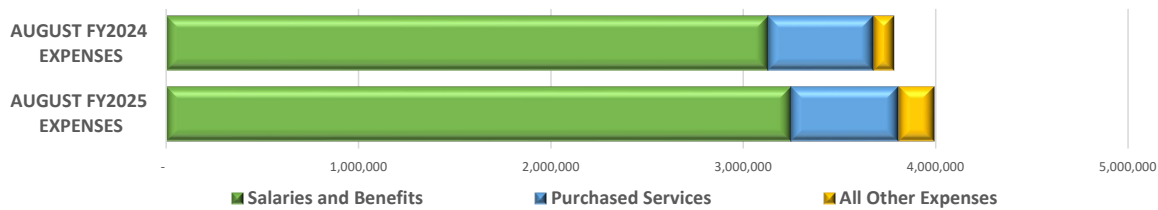
Results through August indicate a favorable variance of \$187,480 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 17% complete. Monthly cash flow, comprised of 2 actual months plus 10 estimated months indicates revenue totaling \$50,606,350 which is \$187,480 more than total revenue projected in the district's current forecast of \$50,418,870



FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - AUGUST

1. AUGUST EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For August	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,247,229	3,128,736	▲ 118,493
Purchased Services	559,611	549,253	▲ 10,358
All Other Expenses	183,586	105,545	▲ 78,041
Total Expenditures	3,990,427	3,783,535	▲ 206,892



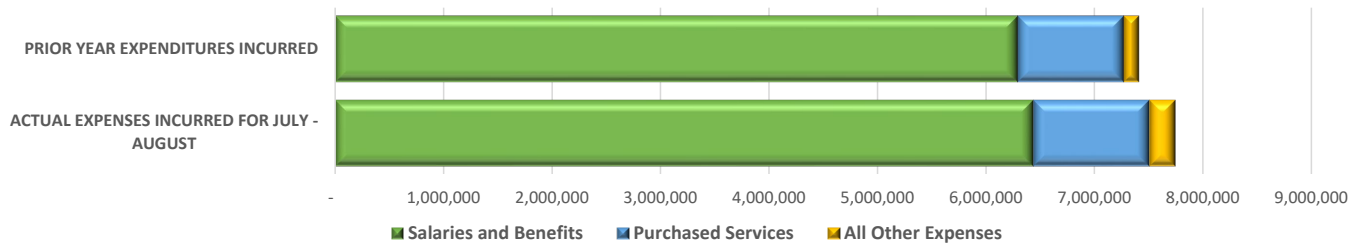
Actual expenses for the month was up

\$206,892

compared to last year.

Overall total expenses for August are up 5.5% (\$206,892). The largest change in this August's expenses compared to August of FY2024 is higher retirement classified (\$92,790), lower insurance certified (-\$92,581) and higher regular classified salaries (\$82,539). 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 AUGUST COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - August	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	6,435,705	6,292,598	▲ 143,108
Purchased Services	1,065,915	976,422	▲ 89,493
All Other Expenses	237,309	140,560	▲ 96,748
Total Expenditures	7,738,929	7,409,580	▲ 329,349

Compared to the same period, total expenditures are

\$329,349

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$7,738,929 through August, which is \$329,349 or 4.4% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through August to the same period last year is that insurance certified costs are -\$179,422 lower compared to the previous year, followed by regular classified salaries coming in \$152,772 higher and professional and technical services coming in \$147,138 higher.

FISCAL YEAR 2025 EXPENDITURE ANALYSIS - JULY - AUGUST

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

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

\$126,401

**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	38,821,896	▼ (224,252)
Purchased Services	6,826,637	6,895,198	▲ 68,562
All Other Expenses	2,290,823	2,320,112	▲ 29,289
Total Expenditures	48,163,608	48,037,207	▼ (126,401)

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Insurance Certified ▼	(214,490)
Regular Certified Salaries ▼	(108,290)
Professional and Technical Services ▲	105,942
All Other Certified Salaries ▲	87,928
All Other Expense Categories ▲	2,509
Total Expenses ▼	(126,401)

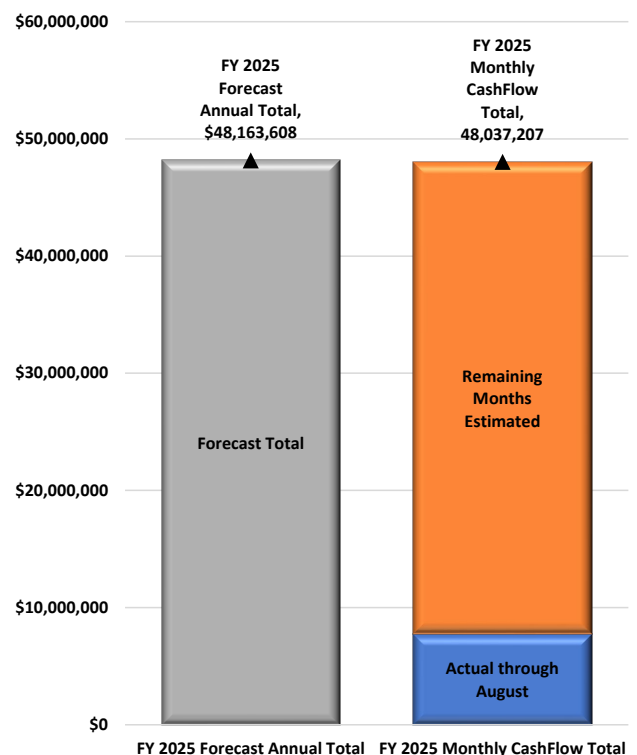
The top two categories (insurance certified and regular certified salaries), represents 255.4% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$126,401 (current expense estimates vs. amounts projected in the five year forecast) is equal to .3% of the total Forecasted annual expenses.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through August indicate that Fiscal Year 2025 actual/estimated expenditures could total \$48,037,207 which has a favorable expenditure variance of \$126,401. This means the forecast cash balance could be improved.

The fiscal year is approximately 17% complete. Monthly cash flow, comprised of 2 actual months plus 10 estimated months indicates expenditures totaling \$48,037,207 which is -\$126,401 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**

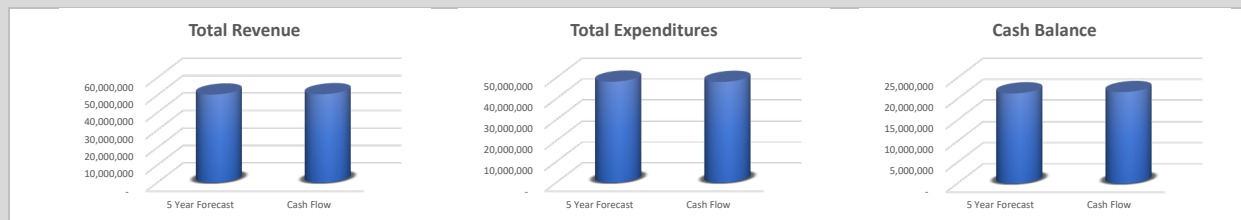
Austintown Local School District

FYTD Th AUGUST

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 August	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	139,217	17,956,325	18,095,542	8,598,000	9,497,542
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	64,681	23,458,117	23,522,798	4,006,580	19,516,217
1.040 - 1.045 - Restricted Grants-in-Aid	52,075	2,303,037	2,355,112	368,415	1,986,697
	-	-	-	-	-
1.050 - Property Tax Allocation	(29,526)	2,359,227	2,329,701	-	2,329,701
1.060 - All Other Operating Revenues	(39,498)	2,690,774	2,651,276	206,356	2,444,919
1.070 - Total Revenue	186,949	50,373,617	50,560,566	13,179,352	37,381,214
Other Financing Sources:					
2.070 - Total Other Financing Sources	531	45,254	45,785	5,586	40,198
2.080 - Total Revenues and Other Financing Sources	187,480	50,418,871	50,606,350	13,184,938	37,421,412
Expenditures:					
3.010 - Personnel Services	14,494	27,092,965	27,107,459	4,437,468	22,669,992
3.020 - Employees' Retirement/Insurance Benefits	(238,746)	11,953,183	11,714,437	1,998,238	9,716,199
3.030 - Purchased Services	68,562	6,826,637	6,895,198	1,065,915	5,829,283
3.040 - Supplies and Materials	71,600	1,107,616	1,179,216	198,500	980,716
3.050 - Capital Outlay	767	50,000	50,766	6,105	44,661
3.060 - 4.060 - Intergovernmental, Debt & Interest	0	0	0	-	-
4.300 - Other Objects	5,898	518,208	524,106	32,704	491,402
4.500 - Total Expenditures	(77,425)	47,548,608	47,471,183	7,738,929	39,732,253
Other Financing Uses:					
5.040 - Total Other Financing Uses	(48,976)	615,000	566,024	-	566,024
5.050 - Total Expenditures and Other Financing Uses	(126,401)	48,163,608	48,037,207	7,738,929	40,298,277
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	313,881	2,255,263	2,569,143	5,446,009	(2,876,865)
7.010 - Cash Balance July 1	-	19,083,455	19,083,455		
7.020 - Cash Balance June 30	313,881	21,338,718	21,652,598		

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



Dollar Variance: 187,480
Percent Variance: 0.37%

Dollar Variance: (126,401)
Percent Variance: -0.26%

Dollar Variance: 313,881
Percent Variance: 1.47%

Revenue Analytics					
Expenditure Analytics	2023	2024	2025	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2023 July - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1100 - 1199 Local Taxes	\$7,630,000	\$7,964,000	\$8,598,000	\$334,000	\$634,000
Total	\$7,630,000	\$7,964,000	\$8,598,000	\$334,000	\$634,000
Locally Generated Revenue	FY2023 July - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1200 - 1299 Tuition and Patron Payments	\$13,655	\$5,433	\$10,691	-\$8,222	\$5,258
1300 - 1399 Transportation Fees	\$0	\$973	\$307	\$973	-\$666
1400 - 1499 Investment Earnings	\$79,151	\$162,084	\$172,738	\$82,933	\$10,653
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$120	\$0	\$120	-\$120
1700 - 1799 Class Fees	\$568	\$592	\$137	\$24	-\$455
1800 - 1899 Miscellaneous Receipts	\$9,156	\$24,131	\$15,274	\$14,976	-\$8,858
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$649	\$0	\$649
Total	\$102,529	\$193,333	\$199,796	\$90,804	\$6,462
Intermediate Revenue	FY2023 July - August	FY2024 July - August	FY2025 July - August	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 - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
3100 - 3199 Unrestricted Grants In Aid	\$3,514,163	\$3,648,737	\$4,006,580	\$134,574	\$357,843
3200 - 3299 Restricted Aid State	\$296,929	\$362,744	\$368,415	\$65,816	\$5,671
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	\$3,811,092	\$4,011,482	\$4,374,996	\$200,390	\$363,514
Federal Revenue	FY2023 July - August	FY2024 July - August	FY2025 July - August	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	\$592	\$96,331	\$7,210	\$95,739	-\$89,121
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	\$592	\$96,331	\$7,210	\$95,739	-\$89,121
Other Financing Sources	FY2023 July - August	FY2024 July - August	FY2025 July - August	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	\$13,928	\$4,937	\$4,341	-\$8,991
Total	\$9,587	\$13,928	\$4,937	\$4,341	-\$8,991
Total Revenue	\$11,553,800	\$12,279,074	\$13,184,938	\$725,274	\$905,864

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 - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
111 - Regular Certified Salaries	\$3,280,770	\$3,380,019	\$3,406,208	\$99,249	\$26,190
112 - 119 All Other Certified Salaries	\$35,028	\$23,375	\$129,687	-\$11,652	\$106,312
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$29,333	\$72,802	\$0	\$43,469	-\$72,802
141 - Regular Classified Salaries	\$674,071	\$680,601	\$833,373	\$6,530	\$152,772
142 - 149 All Other Classified Salaries	\$16,997	\$8,166	\$16,476	-\$8,831	\$8,311
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$7,096	\$0	\$51,723	-\$7,096	\$51,723
170 - 190 Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$4,043,294	\$4,164,962	\$4,437,468	\$121,668	\$272,506
3.02 Fringe Benefits	FY2023 July - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
210 - 219 Retirement Certified	\$566,922	\$609,850	\$610,865	\$42,928	\$1,015
220 - 229 Retirement Classified	\$180,308	\$128,799	\$231,996	-\$51,509	\$103,197
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$1,067,167	\$1,165,831	\$986,409	\$98,664	-\$179,422
250 - 259 Insurance Classified	\$181,306	\$186,311	\$168,258	\$5,005	-\$18,053
260 - 269 Insurance - Workers' Compensation	\$0	\$36,845	\$0	\$36,845	-\$36,845
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$0	\$0	\$710	\$0	\$710
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$1,995,702	\$2,127,636	\$1,998,238	\$131,933	-\$129,398
3.03 Purchased Services	FY2023 July - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
410 - 419 Professional and Technical Services	\$593,265	\$622,804	\$769,942	\$29,540	\$147,138
420 - 429 Non - utility Property Services	\$67,076	\$63,522	\$77,156	-\$3,554	\$13,634
430 - 439 Travel, Mileage, Meeting Expense	\$1,640	\$691	\$1,248	-\$949	\$557
440 - 449 Communications	\$34,180	\$28,863	\$34,530	-\$5,316	\$5,667
450 - 459 Utilities	\$147,486	\$153,170	\$139,551	\$5,683	-\$13,619
460 - 469 Contracted Craft or Trade Services	\$10,951	\$12,576	\$13,166	\$1,625	\$590
470 - 479 Tuition and Similar Payments	\$1,512	\$73,950	-\$142	\$72,439	-\$74,092
480 - 489 Pupil Transportation	\$23,890	\$15,291	\$22,366	-\$8,598	\$7,075
490 - 499 Other Purchased Services	\$4,002	\$5,555	\$8,097	\$1,553	\$2,543
Total	\$884,001	\$976,422	\$1,065,915	\$92,422	\$89,493
3.04 Supplies	FY2023 July - August	FY2024 July - August	FY2025 July - August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
510 - 519 General Supplies	\$100,569	\$28,877	\$46,675	-\$71,692	\$17,797
520 - 529 Textbooks	\$546	\$14,482	\$65,514	\$13,936	\$51,032
530 - 539 Library Books	\$0	\$209	\$0	\$209	-\$209
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550 - 559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$0	\$0	\$0	\$0	\$0
570 - 579 Supplies for Operation and Repair - Buildings	\$15,850	\$49,874	\$52,652	\$34,024	\$2,778
580 - 589 Supplies for Operation and Repair - Vehicles	\$15,378	\$16,836	\$33,659	\$1,458	\$16,823
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$132,344	\$110,278	\$198,500	-\$22,066	\$88,221
3.05 Capital and Equipment	FY2023 July - August	FY2024 July - August	FY2025 July - August	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	\$6,105	\$0	\$6,105
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	\$6,105	\$0	\$6,105
3.06 Other Objects (800's)	FY2023 July - August	FY2024 July - August	FY2025 July - August	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	\$13,615	\$19,529	\$17,350	\$5,914	-\$2,179
850 - 859 Insurance	\$8,500	\$7,792	\$8,075	-\$708	\$283
860 - 869 Judgments	\$0	\$0	\$6,232	\$0	\$6,232
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$565	\$2,960	\$1,047	\$2,395	-\$1,913
Total	\$22,680	\$30,282	\$32,704	\$7,602	\$2,422
Other Uses of Funds (900's)	FY2023 July - August	FY2024 July - August	FY2025 July - August	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	\$7,078,022	\$7,409,580	\$7,738,929	\$331,558	\$329,349

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 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1100 - 1199 Local Taxes	\$7,630,000	\$6,145,000	\$4,641,000	-\$1,485,000	-\$1,504,000
Total	\$7,630,000	\$6,145,000	\$4,641,000		
Locally Generated Revenue	FY2023 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
1200 - 1299 Tuition and Patron Payments	\$10,823	\$4,409	\$9,038	-\$6,414	\$4,629
1300 - 1399 Transportation Fees	\$0	\$508	\$307	\$508	-\$201
1400 - 1499 Investment Earnings	\$56,761	\$109,369	\$128,293	\$52,607	\$18,924
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$120	\$0	\$120	-\$120
1700 - 1799 Class Fees	\$381	\$444	\$137	\$63	-\$307
1800 - 1899 Miscellaneous Receipts	\$2,028	\$21,079	\$12,682	\$19,051	-\$8,397
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$649	\$0	\$649
Total	\$69,993	\$135,928	\$151,105	\$65,935	\$15,177
Intermediate Revenue	FY2023 August	FY2024 August	FY2025 August	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 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
3100 - 3199 Unrestricted Grants In Aid	\$1,829,602	\$1,947,599	\$2,073,679	\$117,997	\$126,080
3200 - 3299 Restricted Aid State	\$148,522	\$195,927	\$184,238	\$47,406	-\$11,690
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	\$1,978,124	\$2,143,527	\$2,257,917	\$165,403	\$114,390
Federal Revenue	FY2023 August	FY2024 August	FY2025 August	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	\$592	\$0	\$7,210	-\$592	\$7,210
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	\$592	\$0	\$7,210	-\$592	\$7,210
Other Financing Sources	FY2023 August	FY2024 August	FY2025 August	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	\$0	\$13,559	\$0	\$13,559	-\$13,559
Total	\$0	\$13,559	\$0	\$13,559	-\$13,559
Total Revenue	\$9,678,708	\$8,438,014	\$7,057,232	-\$1,240,694	-\$1,380,782

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 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
111 - Regular Certified Salaries	\$1,640,043	\$1,691,957	\$1,693,340	\$51,914	\$1,382
112 - 119 All Other Certified Salaries	\$14,067	\$11,689	\$61,118	-\$2,378	\$49,429
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$29,333	\$17,012	\$0	-\$12,321	-\$17,012
141 - Regular Classified Salaries	\$332,734	\$333,456	\$415,994	\$722	\$82,539
142 - 149 All Other Classified Salaries	\$9,355	\$4,656	\$9,185	-\$4,700	\$4,529
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$28,186	\$0	\$28,186
170 - 190 Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$2,025,533	\$2,058,770	\$2,207,823	\$33,238	\$149,053
3.02 Fringe Benefits	FY2023 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
210 - 219 Retirement Certified	\$287,101	\$306,788	\$303,115	\$19,687	-\$3,673
220 - 229 Retirement Classified	\$115,734	\$64,050	\$156,840	-\$51,684	\$92,790
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$539,760	\$586,370	\$493,789	\$46,610	-\$92,581
250 - 259 Insurance Classified	\$89,889	\$94,369	\$85,664	\$4,480	-\$8,706
260 - 269 Insurance - Workers' Compensation	\$0	\$18,389	\$0	\$18,389	-\$18,389
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	\$1,032,485	\$1,069,966	\$1,039,406	\$37,481	-\$30,559
3.03 Purchased Services	FY2023 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
410 - 419 Professional and Technical Services	\$296,034	\$331,787	\$402,501	\$35,753	\$70,714
420 - 429 Non - utility Property Services	\$31,029	\$47,323	\$46,362	\$16,294	-\$962
430 - 439 Travel, Mileage, Meeting Expense	\$1,390	\$691	\$998	-\$699	\$307
440 - 449 Communications	\$15,868	\$22,785	\$19,309	\$6,918	-\$3,476
450 - 459 Utilities	\$91,703	\$84,289	\$63,999	-\$7,414	-\$20,289
460 - 469 Contracted Craft or Trade Services	\$10,951	\$12,576	\$13,166	\$1,625	\$590
470 - 479 Tuition and Similar Payments	\$6	\$44,312	-\$46	\$44,306	-\$44,358
480 - 489 Pupil Transportation	\$23,393	\$1,828	\$8,052	-\$21,565	\$6,224
490 - 499 Other Purchased Services	\$3,152	\$3,663	\$5,270	\$511	\$1,607
Total	\$473,525	\$549,253	\$559,611	\$75,728	\$10,358
3.04 Supplies	FY2023 August	FY2024 August	FY2025 August	Year over Year Change from 2023 to 2024	Year over Year Change from 2024 to 2025
510 - 519 General Supplies	\$89,500	\$27,530	\$30,435	-\$61,971	\$2,906
520 - 529 Textbooks	\$546	\$14,482	\$63,811	\$13,936	\$49,329
530 - 539 Library Books	\$0	\$209	\$0	\$209	-\$209
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550 - 559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$0	\$0	\$0	\$0	\$0
570 - 579 Supplies for Operation and Repair - Buildings	\$13,027	\$31,775	\$44,248	\$18,748	\$12,474
580 - 589 Supplies for Operation and Repair - Vehicles	\$11,801	\$11,282	\$24,419	-\$519	\$13,137
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$114,874	\$85,277	\$162,913	-\$29,597	\$77,636
3.05 Capital and Equipment	FY2023 August	FY2024 August	FY2025 August	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 August	FY2024 August	FY2025 August	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	\$5,996	\$10,078	\$6,335	\$4,082	-\$3,742
850 - 859 Insurance	\$8,500	\$7,792	\$8,075	-\$708	\$283
860 - 869 Judgments	\$0	\$0	\$6,232	\$0	\$6,232
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expenditures	\$291	\$2,398	\$31	\$2,107	-\$2,367
Total	\$14,787	\$20,268	\$20,673	\$5,481	\$405
Other Uses of Funds (900's)	FY2023 August	FY2024 August	FY2025 August	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	\$3,661,204	\$3,783,535	\$3,990,427	\$122,331	\$206,892

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	\$19,701,679	\$19,562,462	\$139,217
Total	\$19,701,679	\$19,562,462	
Locally Generated Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
1200 - 1299 Tuition and Patron Payments	\$1,074,385	\$1,062,531	\$11,854
1300 - 1399 Transportation Fees	\$29,746	\$30,035	-\$289
1400 - 1499 Investment Earnings	\$1,000,515	\$991,851	\$8,665
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$1,737	\$2,078	-\$341
1700 - 1799 Class Fees	\$75,743	\$78,076	-\$2,333
1800 - 1899 Miscellaneous Receipts	\$99,266	\$101,591	-\$2,325
1900 - 1999 Other Revenue Not Above	\$1,404	\$803	\$602
Total	\$2,282,796	\$2,266,964	\$15,832
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	\$23,522,798	\$23,458,117	\$64,681
3200 - 3299 Restricted Aid State	\$2,355,112	\$2,303,037	\$52,075
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,329,701	\$2,359,227	-\$29,526
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$28,207,611	\$28,120,381	\$87,230
Federal Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$369,309	\$424,003	-\$54,694
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$369,309	\$424,003	-\$54,694
Other Financing Sources	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$13,750	\$15,000	-\$1,250
5300 - 5399 Refund of Prior Year Expense	\$31,205	\$30,061	\$1,144
Total	\$44,955	\$45,061	-\$106
Total Revenue	\$50,606,350	\$50,418,871	\$187,480

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2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: August	Actual July	Actual August	Projected September	Projected October	Projected November	Projected December
1.010 General Property Tax (Real Estate)	3,957,000	4,641,000	(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	1,932,901	2,073,679	1,872,598	2,034,178	1,919,855	1,938,008
1.040 Restricted Grants-in-Aid	184,178	184,238	158,015	166,018	158,354	160,096
1.045 Other Restricted	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	495,814	228,140	196,627	232,843
1.060 All Other Revenues	48,690	157,666	255,797	195,727	145,702	123,361
1.070 Total Revenues	6,122,769	7,056,583	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	0	625	625	625	625
2.060 All Other Financing Sources	4,937	649	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	6,127,706	7,057,232	2,992,786	2,685,561	2,423,987	2,465,574
3.010 Personnel Services	2,229,645	2,207,823	2,223,810	2,280,928	2,314,615	2,288,653
3.020 Retirement/Benefits	958,831	1,039,406	1,117,023	1,088,921	1,090,825	956,327
3.030 Purchased Services	506,304	559,611	476,883	524,225	761,829	533,364
3.040 Supplies and Materials	35,587	162,913	137,717	125,560	98,553	125,253
3.050 Capital Outlay	6,105	0	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	12,031	20,673	116,427	45,613	35,764	22,047
4.500 Total Expenditures	3,748,503	3,990,427	4,100,295	4,067,044	4,301,643	3,929,193
5.010 Operating Transfers-Out	0	0	27,883	23,863	28,066	23,863
5.020 Advances-Out	0	0	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	3,748,503	3,990,427	4,128,803	4,091,532	4,330,334	3,953,680
6.010 Rev. over/(under) Expenditures	2,379,203	3,066,805	(1,136,017)	(1,405,972)	(1,906,346)	(1,488,106)
7.010 Beginning Cash Balance	19,083,455	21,462,658	24,529,464	23,393,447	21,987,476	20,081,129
7.020 Ending Cash Balance	21,462,658	24,529,464	23,393,447	21,987,476	20,081,129	18,593,023

2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: August	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	18,095,542
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	23,522,798
1.040 Restricted Grants-in-Aid	413,270	199,582	191,028	192,170	167,173	180,990	2,355,112
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)	2,329,701
1.060 All Other Revenues	110,815	465,288	463,518	251,107	220,563	213,042	2,651,276
1.070 Total Revenues	2,973,032	4,448,326	10,208,082	3,305,715	3,581,303	2,319,500	50,560,566
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	13,750
2.060 All Other Financing Sources	125	19	105	3,288	838	1,921	32,035
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	50,606,350
3.010 Personnel Services	2,203,864	2,298,599	2,308,910	2,216,960	2,233,297	2,300,356	27,107,459
3.020 Retirement/Benefits	426,846	857,046	1,083,232	1,086,494	1,043,224	966,261	11,714,437
3.030 Purchased Services	485,423	506,120	545,228	652,679	655,481	688,052	6,895,198
3.040 Supplies and Materials	61,081	91,866	95,738	77,416	74,643	92,889	1,179,216
3.050 Capital Outlay	1,804	1,804	1,804	1,804	56	3,552	50,766
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	524,106
4.500 Total Expenditures	3,194,950	3,776,084	4,042,955	4,167,755	4,095,890	4,056,443	47,471,183
5.010 Operating Transfers-Out	23,863	23,863	23,863	23,863	25,276	327,871	552,274
5.020 Advances-Out	625	625	625	625	625	8,125	13,750
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	48,037,207
6.010 Rev. over/(under) Expenditures	(245,656)	648,397	6,142,185	(882,615)	(539,025)	(2,063,710)	2,569,143
7.010 Beginning Cash Balance	18,593,023	18,347,367	18,995,764	25,137,949	24,255,333	23,716,309	19,083,455
7.020 Ending Cash Balance	18,347,367	18,995,764	25,137,949	24,255,333	23,716,309	21,652,598	21,652,598

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	\$21,462,658	\$24,529,464	\$23,393,447	\$21,987,476	\$20,081,129	\$18,593,023	\$18,347,367	\$18,995,764	\$25,137,949	\$24,255,333	\$23,716,309	\$21,652,598

**Current Year Cash Balances Actual through August

