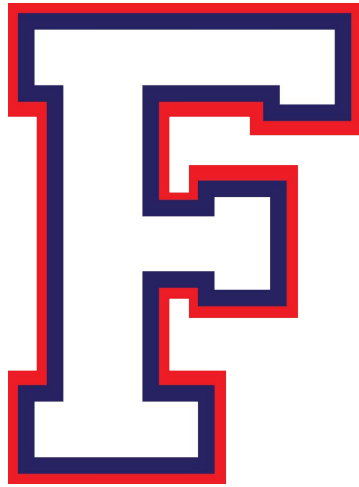




Austintown Local School District

Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through September

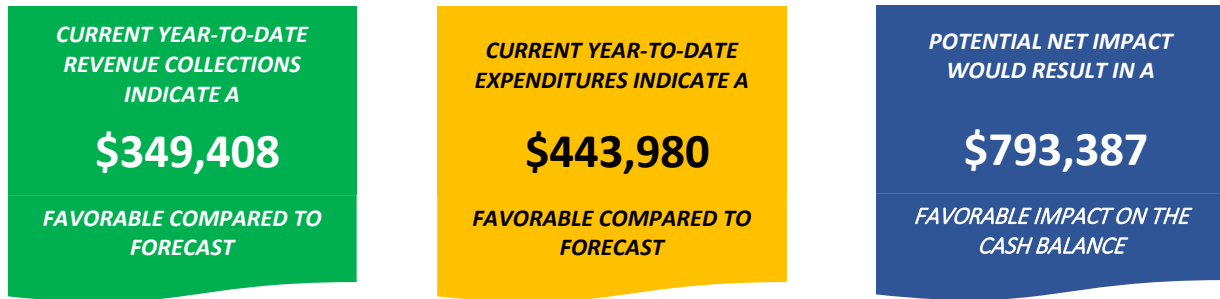
Blaise E. Karlovic, Treasurer/CFO

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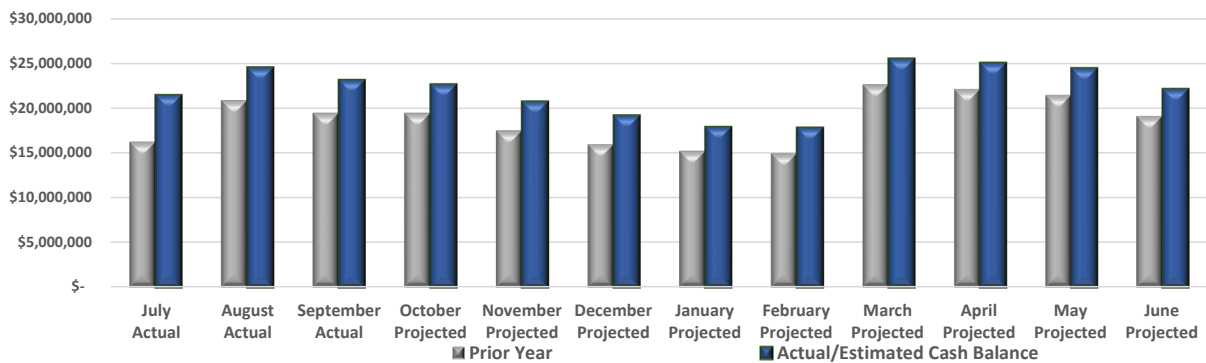
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FISCAL YEAR 2025 REVENUE AND EXPENDITURE ANALYSIS THROUGH SEPTEMBER

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

\$22,132,104

Current monthly cash flow estimates, including actual data through September indicate that the June 30, 2025 cash balance will be \$22,132,104, which is \$793,387 more than the five year forecast projection of \$21,338,718.

June 30 ESTIMATED CASH BALANCE IS

\$793,387

MORE THAN THE FORECAST/BUDGET AMOUNT

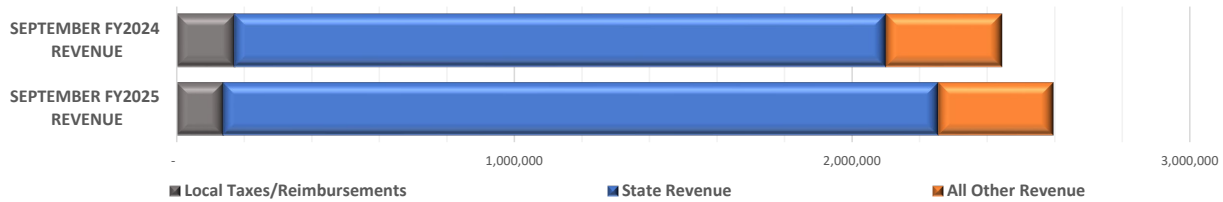
3. FISCAL YEAR 2025 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



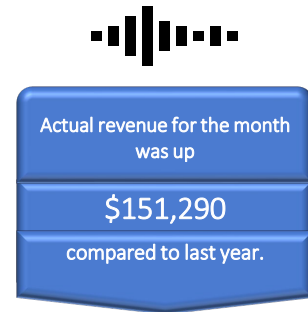
Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will INCREASE \$3,048,649 compared to last fiscal year ending June 30. This surplus outcome is the result of the cash flow revenue estimate of \$50,768,278 totaling more than estimated cash flow expenditures of \$47,719,628.

FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - SEPTEMBER

1. SEPTEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

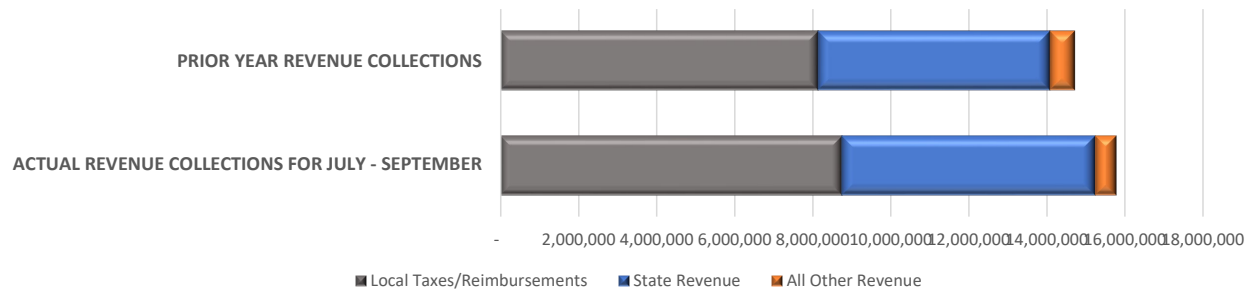


	Actual Revenue Collections For September	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	137,891	171,373	(33,482)
State Revenue	2,116,944	1,928,955	187,989
All Other Revenue	341,161	344,378	(3,217)
Total Revenue	2,595,996	2,444,706	151,290

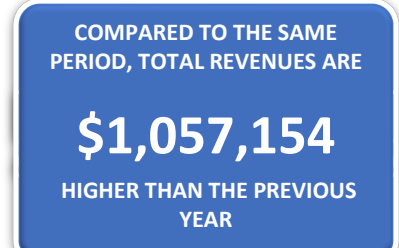


Overall total revenue for September is up 6.2% (\$151,290). The largest change in this September's revenue collected compared to September of FY2024 is higher unrestricted grants in aid (\$184,645) and lower restricted fed (-\$56,810). A single month's results can be skewed compared to a prior year because 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 SEPTEMBER COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - September	Prior Year Revenue Collections For July - September	Current Year Compared to Last Year
Local Taxes/Reimbursements	8,735,891	8,135,373	600,518
State Revenue	6,491,939	5,940,436	551,503
All Other Revenue	553,104	647,971	(94,867)
Total Revenue	15,780,934	14,723,780	1,057,154



Fiscal year-to-date General Fund revenue collected totaled \$15,780,934 through September, which is \$1,057,154 or 7.2% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through September to the same period last year is local taxes revenue coming in \$600,518 higher compared to the previous year, followed by unrestricted grants in aid coming in \$542,488 higher.

FISCAL YEAR 2025 REVENUE ANALYSIS - JULY - SEPTEMBER

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$349,408

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	21,976,213	54,524
State Revenue	25,761,154	26,011,591	250,437
All Other Revenue	2,736,027	2,780,474	44,447
Total Revenue	50,418,870	50,768,278	349,408

The top two categories (unrestricted grants in aid and local taxes), represents 125.1% of the variance between current revenue estimates and the amounts projected in the five year forecast.

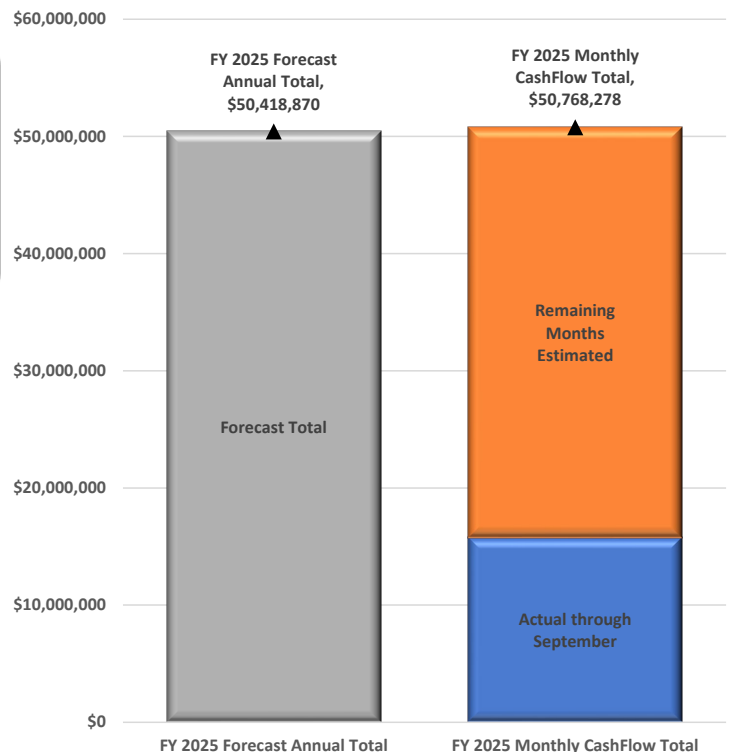
The total variance of \$349,408 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .69% forecast annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Unrestricted Grants In Aid	287,989
Local Taxes	149,140
State and Rollback and other state reimbursements	(94,616)
Investment Earnings	68,896
All Other Revenue Categories	(62,001)
Total Revenue	349,407

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

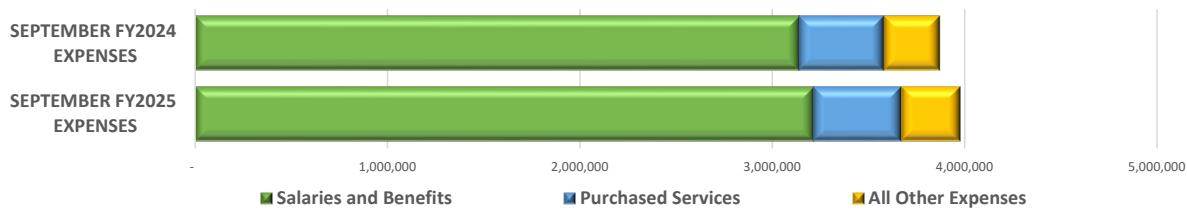
Results through September indicate a favorable variance of \$349,408 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.



The fiscal year is 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates revenue totaling \$50,768,278 which is \$349,408 more than total revenue projected in the district's current forecast of \$50,418,870

FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER

1. SEPTEMBER EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For September	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,214,864	3,140,006	74,858
Purchased Services	456,094	441,446	14,648
All Other Expenses	303,578	287,887	15,692
Total Expenditures	3,974,537	3,869,339	105,198



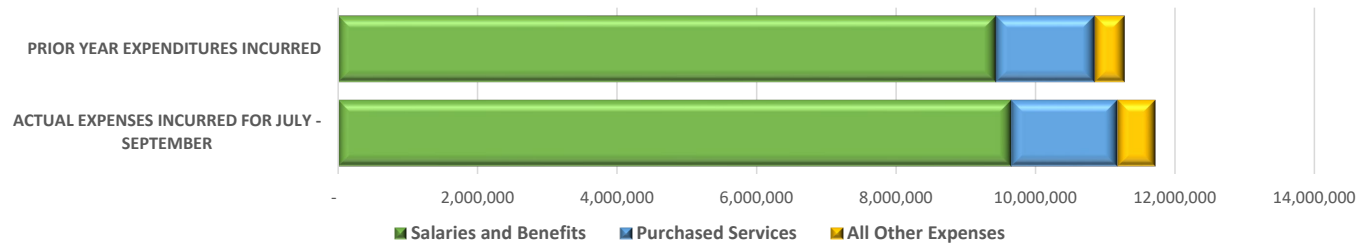
Actual expenses for the month was up

\$105,198

compared to last year.

Overall total expenses for September are up 2.7% (\$105,198). The largest change in this September's expenses compared to September of FY2024 is higher regular classified salaries (\$74,719), lower insurance certified (-\$73,774) and higher regular certified salaries (\$59,403). 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 SEPTEMBER COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - September	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	9,650,570	9,432,604	217,966
Purchased Services	1,521,809	1,417,868	103,941
All Other Expenses	540,887	428,447	112,440
Total Expenditures	11,713,266	11,278,919	434,346

Compared to the same period, total expenditures are

\$434,346

higher than the previous year

Fiscal year-to-date General Fund expenses totaled \$11,713,266 through September, which is \$434,346 or 3.9% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through September to the same period last year is that insurance certified costs are -\$253,196 lower compared to the previous year, followed by regular classified salaries coming in \$227,490 higher and professional and technical services coming in \$171,914 higher.

FISCAL YEAR 2025 EXPENDITURE ANALYSIS - JULY - SEPTEMBER

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

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

\$443,980

**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	38,179,950	(866,198)
Purchased Services	6,826,637	7,134,209	307,572
All Other Expenses	2,290,823	2,405,470	114,646
Total Expenditures	48,163,608	47,719,628	(443,980)

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Regular Certified Salaries	(500,467)
Insurance Certified	(441,597)
Professional and Technical Services	301,950
All Other Certified Salaries	167,223
All Other Expense Categories	28,912
Total Expenses	(443,980)

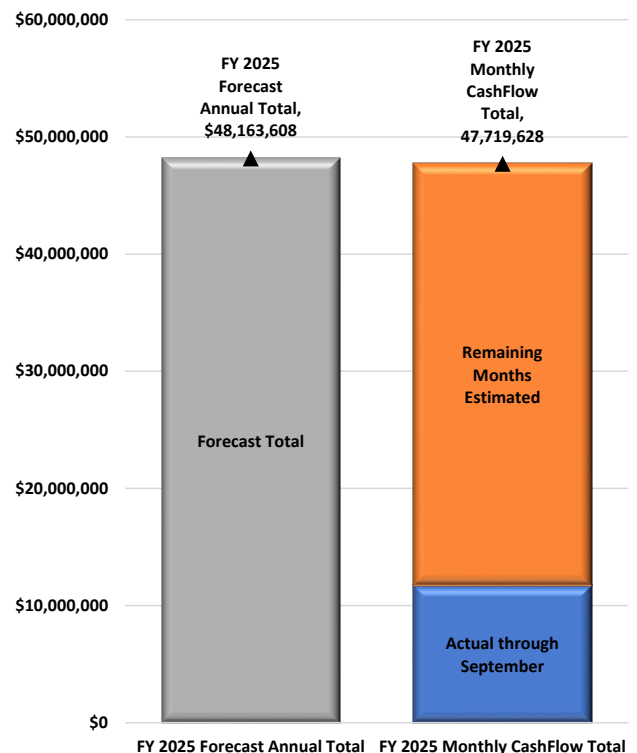
The top two categories (regular certified salaries and insurance certified), represents 212.2% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$443,980 (current expense estimates vs. amounts projected in the five year forecast) is equal to .9% of the total Forecasted annual expenses.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through September indicate that Fiscal Year 2025 actual/estimated expenditures could total \$47,719,628 which has a favorable expenditure variance of \$443,980. This means the forecast cash balance could be improved.

The fiscal year is approximately 25% complete. Monthly cash flow, comprised of 3 actual months plus 9 estimated months indicates expenditures totaling \$47,719,628 which is -\$443,980 less than total expenditures projected in the district's current forecast of \$48,163,608



Revenue Analytics		2024	2025	Year over Year Change from 2024 to 2025	Year over % Year Change from 2024 to 2025
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
Real Estate Taxes		\$7,548,158	\$8,126,155	\$577,998	8%
Public Utility Per. Prop. Tax		\$587,215	\$609,735	\$22,520	4%
School District Income Tax		\$0	\$0	\$0	0%
Total Tax Revenue		\$8,135,373	\$8,735,891	\$600,518	7%
State Revenue		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
3100 - 3199 Unrestricted State Aid		\$5,396,828	\$5,939,317	\$542,488	10%
3200 - 3299 Restricted State Aid		\$543,608	\$552,623	\$9,015	2%
313X Reimbursements & 3300 - 3399 State Revenue Other		\$0	\$0	\$0	0%
3400 - 3499 Revenue in Lieu of Taxes by State		\$0	\$0	\$0	0%
Total		\$5,940,436	\$6,491,939	\$551,503	9%
Locally Generated Revenue		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
1190 - 1199 Other Taxes		\$0	\$0	\$0	0%
1200 - 1299 Tuition and Patron Payments		\$179,509	\$173,300	-\$6,209	-3%
1300 - 1399 Transportation Fees		\$1,120	\$1,441	\$322	29%
1400 - 1499 Investment Earnings		\$266,954	\$326,740	\$59,786	22%
1500 - 1599 Food Services		\$0	\$0	\$0	0%
1600 - 1699 Student Activities		\$410	\$1,240	\$830	202%
1700 - 1799 Class Fees		\$1,785	\$1,959	\$174	10%
1800 - 1899 Miscellaneous Receipts		\$31,041	\$22,323	-\$8,718	-28%
1900 - 1999 Other Revenue Not Above		\$83	\$649	\$566	681%
Total		\$480,901	\$527,652	\$46,751	10%
Intermediate Revenue		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
2100 - 2199 Restricted Grants		\$0	\$0	\$0	0%
2200 - 2299 Restricted Grants in Aid		\$0	\$0	\$0	0%
2300 - 2399 Revenue For/Behalf of District		\$0	\$0	\$0	0%
2400 - 2499 Revenue in Lieu of Taxes		\$0	\$0	\$0	0%
Total		\$0	\$0	\$0	0%
Federal Revenue		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
4100 - 4199 Unrestricted Fed		\$0	\$0	\$0	0%
4200 - 4299 Restricted Fed		\$153,141	\$7,210	-\$145,932	-95%
4300 - 4399 Revenue in Behalf of Dist Fed		\$0	\$0	\$0	0%
4400 - 4499 In Lieu of Taxes Federal		\$0	\$0	\$0	0%
Total		\$153,141	\$7,210	-\$145,932	-95%
Other Financing Sources		FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
5100 - 5199 Transfers In		\$0	\$0	\$0	0%
5200 - 5299 Advances In		\$0	\$0	\$0	0%
5300 - 5399 Refund of Prior Year Expense		\$13,928	\$18,242	\$4,314	31%
Total		\$13,928	\$18,242	\$4,314	31%
Total Revenue		\$14,723,780	\$15,780,934	\$1,057,154	7%

Revenue Analytics				
Expenditure Analytics	2024	2025	Year over Year Change from 2024 to 2025	Year over % Year Change from 2024 to 2025
Expenditure by Object Code - Fiscal Year to Date				
3.01 Salaries	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$170,676	\$361,462	\$190,787	112%
Administrative Salaries	\$679,996	\$675,897	-\$4,099	-1%
Certified Regular Salaries	\$4,574,212	\$4,670,637	\$96,425	2%
Classified Regular Salaries	\$786,110	\$1,006,867	\$220,757	28%
Other Classifications	\$0	\$0	\$0	0%
Total	\$6,210,994	\$6,714,864	\$503,870	8%
3.02 Fringe Benefits	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$141,699	\$95,046	-\$46,653	-33%
Health Insurance	\$1,992,449	\$1,710,800	-\$281,649	-14%
Retirement	\$1,087,462	\$1,129,860	\$42,398	4%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$3,221,610	\$2,935,706	-\$285,904	-9%
3.03 Purchased Services	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$927,529	\$1,099,443	\$171,914	19%
420 - 429 Non - utility Property Services	\$88,930	\$97,429	\$8,500	10%
430 - 439 Travel, Mileage, Meeting Expense	\$2,648	\$2,779	\$131	5%
440 - 449 Communications	\$40,113	\$46,101	\$5,989	15%
450 - 459 Utilities	\$238,166	\$221,989	-\$16,177	-7%
460 - 469 Contracted Craft or Trade Services	\$12,576	\$13,166	\$590	5%
470 - 479 Tuition and Similar Payments	\$79,072	\$4,301	-\$74,771	-95%
480 - 489 Pupil Transportation	\$20,138	\$25,261	\$5,123	25%
490 - 499 Other Purchased Services	\$8,697	\$11,339	\$2,643	30%
Total	\$1,417,868	\$1,521,809	\$103,941	7%
3.04 Supplies	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$131,923	\$146,018	\$14,095	11%
520 - 529 Textbooks	\$20,599	\$76,366	\$55,767	271%
530 - 539 Library Books	\$209	\$377	\$168	81%
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	0%
550 - 559 Supplies for Resale	\$0	\$0	\$0	0%
560 - 569 Food and Related Supplies	\$0	\$1,257	\$1,257	0%
570 - 579 Supplies for Operation and Repair - Buildings	\$77,085	\$78,316	\$1,231	2%
580 - 589 Supplies for Operation and Repair - Vehicles	\$26,668	\$57,045	\$30,377	114%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$256,484	\$359,379	\$102,895	40%
3.05 Capital and Equipment	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
610 - 619 Land	\$0	\$0	\$0	0%
620 - 629 Buildings	\$0	\$0	\$0	0%
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	0%
640 - 649 Equipment	\$9,700	\$6,105	-\$3,595	-37%
650 - 659 Vehicles	\$0	\$0	\$0	0%
660 - 669 School Buses	\$0	\$0	\$0	0%
670 - 679 Library Books	\$0	\$0	\$0	0%
680 - 689 Livestock	\$0	\$0	\$0	0%
690 - 699 Other Capital Outlay	\$0	\$0	\$0	0%
Total	\$9,700	\$6,105	-\$3,595	-37%
3.06 Other Objects (800's)	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
810 - 819 Redemption of Principal	\$0	\$0	\$0	0%
820 - 829 Interest	\$0	\$0	\$0	0%
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	0%
840 - 849 Dues and Fees	\$149,703	\$158,032	\$8,329	6%
850 - 859 Insurance	\$7,792	\$8,075	\$283	4%
860 - 869 Judgments	\$0	\$6,232	\$6,232	0%
870 - 879 Taxes and Assessments	\$0	\$0	\$0	0%
880 - 889 Awards and Prizes	\$0	\$0	\$0	0%
Other Miscellaneous Expenditures	\$4,769	\$3,065	-\$1,704	-36%
Total	\$162,263	\$175,403	\$13,140	8%
Other Uses of Funds (900's)	FY2024 July - September	FY2025 July - September	Year over Year Change from 2024 to 2025	Year over Year % Change
Transfers Out	\$0	\$0	\$0	0%
Advances Out	\$0	\$0	\$0	0%
All Other Financing Uses	\$0	\$0	\$0	0%
Total	\$0	\$0	\$0	0%
Total Expenditures	\$11,278,919	\$11,713,266	\$434,346	4%

Revenue Analytics				
Expenditure Analytics	2024	2025	Year over Year Change from 2024 to 2025	Year over % Year Change from 2024 to 2025
	Revenue by Receipt Code - Monthly			
Tax Revenue	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
Real Estate Taxes	-\$373,439	-\$471,845	-\$98,405	26%
Public Utility Per. Prop. Tax	\$550,682	\$609,735	\$59,053	11%
School District Income Tax	\$0	\$0	\$0	0%
Total Tax Revenue	\$177,243	\$137,891	-\$39,353	-22%
State Revenue	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
3100 - 3199 Unrestricted State Aid	\$1,748,091	\$1,932,736	\$184,645	11%
3200 - 3299 Restricted State Aid	\$180,864	\$184,208	\$3,344	2%
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$0	0%
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	0%
Total	\$1,928,955	\$2,116,944	\$187,989	10%
Locally Generated Revenue	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
1190 - 1199 Other Taxes	-\$5,871	\$0	\$5,871	-100%
1200 - 1299 Tuition and Patron Payments	\$174,076	\$162,609	-\$11,467	-7%
1300 - 1399 Transportation Fees	\$147	\$1,134	\$987	673%
1400 - 1499 Investment Earnings	\$104,870	\$154,002	\$49,132	47%
1500 - 1599 Food Services	\$0	\$0	\$0	0%
1600 - 1699 Student Activities	\$290	\$1,240	\$950	328%
1700 - 1799 Class Fees	\$1,193	\$1,822	\$629	53%
1800 - 1899 Miscellaneous Receipts	\$6,909	\$7,049	\$140	2%
1900 - 1999 Other Revenue Not Above	\$83	\$0	-\$83	-100%
Total	\$281,697	\$327,856	\$46,159	16%
Intermediate Revenue	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
2100 - 2199 Restricted Grants	\$0	\$0	\$0	0%
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0	0%
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0	0%
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0	0%
Total	\$0	\$0	\$0	0%
Federal Revenue	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	0%
4200 - 4299 Restricted Fed	\$56,810	\$0	-\$56,810	-100%
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	0%
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	0%
Total	\$56,810	\$0	-\$56,810	-100%
Other Financing Sources	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
5100 - 5199 Transfers In	\$0	\$0	\$0	0%
5200 - 5299 Advances In	\$0	\$0	\$0	0%
5300 - 5399 Refund of Prior Year Expense	\$0	\$13,305	\$13,305	0%
Total	\$0	\$13,305	\$13,305	0%
Total Revenue	\$2,444,706	\$2,595,996	\$151,290	6%

Revenue Analytics				
	2024	2025	Year over Year Change from 2024 to 2025	Year over % Year Change from 2024 to 2025
Expenditure Analytics				
	Expenditure by Object Code - Monthly			
3.01 Salaries	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$66,334	\$163,576	\$97,243	147%
Administrative Salaries	\$218,326	\$222,706	\$4,381	2%
Certified Regular Salaries	\$1,480,272	\$1,538,585	\$58,314	4%
Classified Regular Salaries	\$281,101	\$352,528	\$71,427	25%
Other Classifications	\$0	\$0	\$0	0%
Total	\$2,046,032	\$2,277,396	\$231,364	11%
3.02 Fringe Benefits	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$47,173	\$31,816	-\$15,356	-33%
Health Insurance	\$640,306	\$556,132	-\$84,174	-13%
Retirement	\$406,495	\$349,520	-\$56,976	-14%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$1,093,974	\$937,468	-\$156,506	-14%
3.03 Purchased Services	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$304,725	\$329,501	\$24,776	8%
420 - 429 Non - utility Property Services	\$25,408	\$20,274	-\$5,134	-20%
430 - 439 Travel, Mileage, Meeting Expense	\$1,956	\$1,531	-\$426	-22%
440 - 449 Communications	\$11,250	\$11,771	\$522	5%
450 - 459 Utilities	\$84,997	\$82,438	-\$2,559	-3%
460 - 469 Contracted Craft or Trade Services	\$0	\$0	\$0	0%
470 - 479 Tuition and Similar Payments	\$5,122	\$4,443	-\$679	-13%
480 - 489 Pupil Transportation	\$4,847	\$2,895	-\$1,952	-40%
490 - 499 Other Purchased Services	\$3,142	\$3,242	\$100	3%
Total	\$441,446	\$456,094	\$14,648	3%
3.04 Supplies	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$103,046	\$99,343	-\$3,703	-4%
520 - 529 Textbooks	\$6,117	\$10,852	\$4,735	77%
530 - 539 Library Books	\$0	\$377	\$377	0%
540 - 549 Newspapers, Periodicals, Films	\$0	\$0	\$0	0%
550 - 559 Supplies for Resale	\$0	\$0	\$0	0%
560 - 569 Food and Related Supplies	\$0	\$1,257	\$1,257	0%
570 - 579 Supplies for Operation and Repair - Buildings	\$27,211	\$25,663	-\$1,547	-6%
580 - 589 Supplies for Operation and Repair - Vehicles	\$9,832	\$23,387	\$13,555	138%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$146,205	\$160,879	\$14,674	10%
3.05 Capital and Equipment	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
610 - 619 Land	\$0	\$0	\$0	0%
620 - 629 Buildings	\$0	\$0	\$0	0%
630 - 639 Improvements Other Than Buildings	\$0	\$0	\$0	0%
640 - 649 Equipment	\$9,700	\$0	-\$9,700	-100%
650 - 659 Vehicles	\$0	\$0	\$0	0%
660 - 669 School Buses	\$0	\$0	\$0	0%
670 - 679 Library Books	\$0	\$0	\$0	0%
680 - 689 Livestock	\$0	\$0	\$0	0%
690 - 699 Other Capital Outlay	\$0	\$0	\$0	0%
Total	\$9,700	\$0	-\$9,700	-100%
3.06 Other Objects (800's)	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
810 - 819 Redemption of Principal	\$0	\$0	\$0	0%
820 - 829 Interest	\$0	\$0	\$0	0%
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	0%
840 - 849 Dues and Fees	\$130,173	\$140,682	\$10,508	8%
850 - 859 Insurance	\$0	\$0	\$0	0%
860 - 869 Judgments	\$0	\$0	\$0	0%
870 - 879 Taxes and Assessments	\$0	\$0	\$0	0%
880 - 889 Awards and Prizes	\$0	\$0	\$0	0%
Other Miscellaneous Expenditures	\$1,808	\$2,018	\$209	12%
Total	\$131,982	\$142,699	\$10,718	8%
Other Uses of Funds (900's)	FY2024 September	FY2025 September	Year over Year Change from 2024 to 2025	Year over Year % Change
Transfers Out	\$0	\$0	\$0	0%
Advances Out	\$0	\$0	\$0	0%
All Other Financing Uses	\$0	\$0	\$0	0%
Total	\$0	\$0	\$0	0%
Total Expenditures	\$3,869,339	\$3,974,537	\$105,198	3%

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
Real Estate Taxes	\$18,086,294	\$17,956,325	\$129,969
Public Utility Per. Prop. Tax	\$1,625,307	\$1,606,137	\$19,170
School District Income Tax	\$0	\$0	\$0
Total Tax Revenue	\$19,711,602	\$19,562,462	\$149,140
State Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
3100 - 3199 Unrestricted State Aid	\$23,746,106	\$23,458,117	\$287,989
3200 - 3299 Restricted State Aid	\$2,265,486	\$2,303,037	-\$37,551
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,264,611	\$2,359,227	-\$94,616
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$28,276,202	\$28,120,381	\$155,821
Locally Generated Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
1190 - 1199 Other Taxes	\$0	\$0	\$0
1200 - 1299 Tuition and Patron Payments	\$1,039,515	\$1,062,531	-\$23,017
1300 - 1399 Transportation Fees	\$30,824	\$30,035	\$789
1400 - 1499 Investment Earnings	\$1,060,746	\$991,851	\$68,896
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,068	\$2,078	-\$10
1700 - 1799 Class Fees	\$72,710	\$78,076	-\$5,366
1800 - 1899 Miscellaneous Receipts	\$98,819	\$101,591	-\$2,772
1900 - 1999 Other Revenue Not Above	\$1,403	\$803	\$601
Total	\$2,306,084	\$2,266,864	\$39,120
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
Federal Revenue	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$423,781	\$424,003	-\$221
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$423,781	\$424,003	-\$221
Other Financing Sources	2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$13,125	\$15,000	-\$1,875
5300 - 5399 Refund of Prior Year Expense	\$37,483	\$30,061	\$7,423
Total	\$50,608	\$45,061	\$5,548
Total Revenue	\$50,768,278	\$50,418,871	\$349,407

Revenue Analytics				
Expenditure Analytics		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
3.01 Salaries		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
All Other Salaries	\$1,234,382	\$0	4 1 3	\$1,234,382
Administrative Salaries	\$2,608,016	\$0		\$2,608,016
Certified Regular Salaries	\$19,060,262	\$0		\$19,060,262
Classified Regular Salaries	\$4,190,304	\$0		\$4,190,304
Other Classifications	\$0	\$0		\$0
Total	\$27,092,965	\$0		\$27,092,965
3.02 Fringe Benefits		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
Other Benefits	\$514,398	\$0	2 4	\$514,398
Health Insurance	\$7,252,554	\$0		\$7,252,554
Retirement	\$4,186,231	\$0		\$4,186,231
Other Benefit Classifications	\$0	\$0		\$0
Total	\$11,953,183	\$0		\$11,953,183
3.03 Purchased Services		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
410 - 419 Professional and Technical Services	\$4,337,393	\$4,639,343		-\$301,950
420 - 429 Non - utility Property Services	\$629,871	\$640,235		-\$10,364
430 - 439 Travel, Mileage, Meeting Expense	\$19,860	\$19,179		\$681
440 - 449 Communications	\$161,511	\$165,206		-\$3,696
450 - 459 Utilities	\$980,473	\$976,087		\$4,386
460 - 469 Contracted Craft or Trade Services	\$24,685	\$25,312		-\$627
470 - 479 Tuition and Similar Payments	\$585,696	\$576,984		\$8,712
480 - 489 Pupil Transportation	\$54,632	\$54,391		\$241
490 - 499 Other Purchased Services	\$32,515	\$37,472		-\$4,957
Total	\$6,826,637	\$7,134,209		-\$307,572
3.04 Supplies		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
510 - 519 General Supplies	\$375,579	\$380,824		-\$5,246
520 - 529 Textbooks	\$20,067	\$7,366		-\$56,299
530 - 539 Library Books	\$415	\$678		-\$263
540 - 549 Newspapers, Periodicals, Films	\$1	\$1		\$0
550 - 559 Supplies for Resale	\$0	\$0		\$0
560 - 569 Food and Related Supplies	\$448	\$1,696		-\$1,248
570 - 579 Supplies for Operation and Repair - Buildings	\$351,395	\$355,905		-\$4,510
580 - 589 Supplies for Operation and Repair - Vehicles	\$359,711	\$376,164		-\$16,454
590 - 599 Other Supplies and Materials	\$0	\$0		\$0
Total	\$1,107,616	\$1,191,635		-\$84,019
3.05 Capital and Equipment		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
610 - 619 Land	\$0	\$0		\$0
620 - 629 Buildings	\$0	\$0		\$0
630 - 639 Improvements Other Than Buildings	\$0	\$0		\$0
640 - 649 Equipment	\$50,000	\$50,332		-\$332
650 - 659 Vehicles	\$0	\$0		\$0
660 - 669 School Buses	\$0	\$0		\$0
670 - 679 Library Books	\$0	\$0		\$0
680 - 689 Livestock	\$0	\$0		\$0
690 - 699 Other Capital Outlay	\$0	\$0		\$0
Total	\$50,000	\$50,332		-\$332
3.06 Other Objects (800's)		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
810 - 819 Redemption of Principal	\$0	\$0		\$0
820 - 829 Interest	\$0	\$0		\$0
830 - 839 Other Debt Service Payments	\$0	\$0		\$0
840 - 849 Dues and Fees	\$444,005	\$474,258		-\$30,254
850 - 859 Insurance	\$59,002	\$54,927		\$4,075
860 - 869 Judgments	\$0	\$6,232		-\$6,232
870 - 879 Taxes and Assessments	\$0	\$0		\$0
880 - 889 Awards and Prizes	\$8,249	\$8,122		\$127
Other Miscellaneous Expenditures	\$6,952	\$6,839		\$114
Total	\$518,208	\$550,378		-\$32,170
Other Uses of Funds (900's)		2025 Forecast	2025 Cash Flow	Forecast to Cash flow variance
Transfers Out	\$600,000	\$600,000		\$0
Advances Out	\$15,000	\$13,125		\$1,875
All Other Financing Uses	\$0	\$0		\$0
Total	\$615,000	\$613,125		\$1,875
Total Expenditures		\$48,163,608	\$9,539,679	\$38,623,929

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

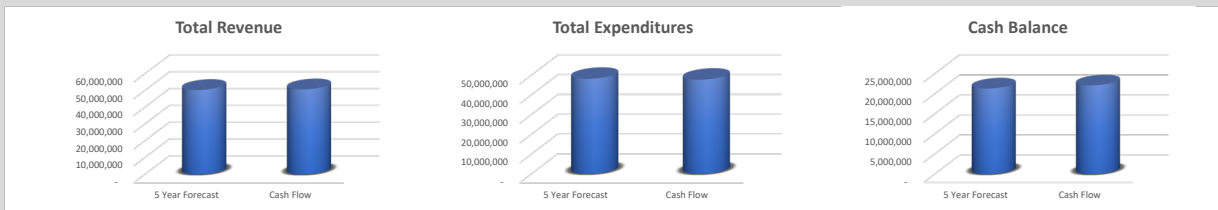
Austintown Local School District

FYTD Thru SEPTEMBER

Five Year Forecast Comparison to Actual Cash Flow

	Column A	Column B	Column C (A+B)	Column D	(C - D)
	FYTD Actual Through Month Of: September	Estimated for Remaining Months	Proj. from Actual/Est. Cash Flow 2025	Proj. from Current 5year Forecast 2025	Cash Flow Over/(Under) Forecast Difference
Revenue:					
1.010 - General Property Tax (Real Estate)	8,126,155	9,960,139	18,086,294	17,956,325	129,969
1.020 - Public Utility Personal Property	609,735	1,015,572	1,625,307	1,606,137	19,170
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	5,939,317	17,806,789	23,746,106	23,458,117	287,989
1.040 - 1.045 - Restricted Grants-in-Aid	552,623	1,712,863	2,265,486	2,303,037	(37,551)
	-	-	-	-	-
1.050 - Property Tax Allocation	-	2,264,611	2,264,611	2,359,227	(94,616)
1.060 - All Other Operating Revenues	534,212	2,194,824	2,729,037	2,690,774	38,263
1.070 - Total Revenue	15,762,042	34,954,798	50,716,841	50,373,617	343,224
Other Financing Sources:					
2.070 - Total Other Financing Sources	18,891	32,546	51,437	45,254	6,183
2.080 - Total Revenues and Other Financing Sources	15,780,934	34,987,344	50,768,278	50,418,871	349,407
Expenditures:					
3.010 - Personnel Services	6,714,864	20,092,168	26,807,032	27,092,965	(285,933)
3.020 - Employees' Retirement/Insurance Benefits	2,935,706	8,437,212	11,372,918	11,953,183	(580,265)
3.030 - Purchased Services	1,521,809	5,612,400	7,134,209	6,826,637	307,572
3.040 - Supplies and Materials	359,379	832,255	1,191,635	1,107,616	84,019
3.050 - Capital Outlay	6,105	44,227	50,332	50,000	332
3.060 - 4.060 - Intergovernmental, Debt & Interest	-	-	0	0	0
4.300 - Other Objects	175,403	374,975	550,378	518,208	32,170
4.500 - Total Expenditures	11,713,266	35,393,238	47,106,503	47,548,608	(442,105)
Other Financing Uses:					
5.040 - Total Other Financing Uses	-	613,125	613,125	615,000	(1,875)
5.050 - Total Expenditures and Other Financing Uses	11,713,266	36,006,363	47,719,628	48,163,608	(443,980)
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	4,067,668	(1,019,018)	3,048,649	2,255,263	793,387
7.010 - Cash Balance July 1			19,083,455	19,083,455	-
7.020 - Cash Balance June 30			22,132,104	21,338,718	793,387

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



Dollar Variance: 349,407
Percent Variance: 0.69%

Dollar Variance: (443,980)
Percent Variance: -0.92%

Dollar Variance: 793,387
Percent Variance: 3.72%

2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: September	Actual July	Actual August	Actual September	Projected October	Projected November	Projected December	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Spending Plan Cash Flow Total	Forecast Total	Cash Flow Over/(Under) Forecast
1.010 General Property Tax (Real Estate)	3,957,000	4,641,000	(471,845)	0	0	0	0	903,553	9,080,959	(24,373)	0	0	18,086,294	17,956,325	129,969
1.020 Public Utility Personal Property	0	0	609,735	0	0	0	0	0	0	1,015,572	0	0	1,625,307	1,606,137	19,170
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,932,901	2,073,679	1,932,736	1,962,845	1,962,845	1,962,845	2,104,029	1,962,845	1,962,845	1,962,845	1,962,845	1,962,845	23,746,106	23,458,117	287,989
1.040 Restricted Grants-in-Aid	184,178	184,238	184,208	184,207	184,207	184,207	184,207	184,207	184,207	184,207	184,207	239,207	2,265,486	2,303,037	(37,551)
1.045 Other Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,120,266	0	0	0	0	0	0	1,144,345	0	2,264,611	2,359,227	(94,616)
1.060 All Other Revenues	48,690	157,666	327,856	114,811	145,702	123,361	110,815	644,168	308,527	463,876	134,952	148,611	2,729,037	2,690,774	38,263
1.070 Total Revenues	6,122,769	7,056,583	2,582,691	3,382,129	2,292,754	2,270,413	2,399,051	3,694,773	11,536,538	3,602,127	3,426,349	2,350,663	50,716,841	50,373,617	343,224
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0		
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0		
2.040 Operating Transfers-In.	0	0	0	0	0	0	0	0	0	0	0	0	0		
2.050 Advances-In	0	0	0	625	625	625	625	625	1,441	625	625	7,309	13,125		
2.060 All Other Financing Sources	4,937	649	13,305	2	2,825	10,299	125	19	105	3,288	838	1,921	38,312		
2.070 Total Other Financing Sources	4,937	649	13,305	627	3,450	10,924	750	644	1,546	3,913	1,463	9,230	51,437	45,254	6,183
2.080 Total Revenues and Other Financing Source	6,127,706	7,057,232	2,595,996	3,382,756	2,296,204	2,281,337	2,399,801	3,695,417	11,538,084	3,606,040	3,427,813	2,359,893	50,768,278	50,418,871	349,407
3.010 Personnel Services	2,229,645	2,207,823	2,277,396	2,248,051	2,249,020	2,211,400	2,192,752	2,219,532	2,255,985	2,208,118	2,232,379	2,274,931	26,807,032	27,092,965	(285,933)
3.020 Retirement/Benefits	958,831	1,039,406	937,468	937,468	937,468	937,468	937,468	937,468	937,468	937,468	937,468	937,468	11,372,918	11,953,183	(580,265)
3.030 Purchased Services	506,304	559,410	456,094	524,225	871,829	533,364	485,423	506,120	545,228	727,679	670,481	748,052	7,134,209	6,826,637	307,572
3.040 Supplies and Materials	35,587	162,913	160,879	116,606	98,429	125,197	60,287	91,866	95,399	76,940	74,643	92,889	1,191,635	1,107,616	84,019
3.050 Capital Outlay	6,105	0	0	1,798	56	3,550	1,804	1,804	1,804	1,804	56	31,552	50,332	50,000	332
3.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.010 Principal-All (History Only)	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.050 Principal-HB 264 Loans, Other	0	0	0	0	0	0	0	0	0	0	0	0	0		
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0	0		
3.060 - 4.060 Total Intergovt, Debt, Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)
4.300 Other Objects	12,031	20,673	142,699	45,613	35,764	22,047	15,933	20,650	8,044	132,403	89,189	5,333	550,378	518,208	32,170
4.500 Total Expenditures	3,748,503	3,990,226	3,974,537	3,873,761	4,192,566	3,833,025	3,693,666	3,777,439	3,843,928	4,084,412	4,004,216	4,090,225	47,106,503	47,548,608	(442,105)
5.010 Operating Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	600,000	600,000		
5.020 Advances-Out	0	0	0	625	625	625	625	625	625	625	625	8,125	13,125		
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0		
5.040 Total Other Financing Uses	0	0	0	625	625	625	625	625	625	625	625	608,125	613,125	615,000	(1,875)
5.050 Total Expenditures and Other Financing Use	3,748,503	3,990,226	3,974,537	3,874,386	4,193,191	3,833,650	3,694,291	3,778,064	3,844,553	4,085,037	4,004,841	4,698,350	47,719,628	48,163,608	(443,980)
6.010 Rev. over/(under) Expenditures	2,379,203	3,067,006	(1,378,542)	(491,630)	(1,896,988)	(1,552,313)	(1,294,490)	(82,647)	7,693,531	(478,997)	(577,028)	(2,338,457)	3,048,649	2,255,263	793,387
7.010 Beginning Cash Balance	19,083,455	21,462,658	24,529,664	23,151,123	22,659,493	20,762,505	19,210,193	17,915,703	17,833,056	25,526,587	25,047,590	24,470,562	19,083,455	19,083,455	0
7.020 Ending Cash Balance	21,462,658	24,529,664	23,151,123	22,659,493	20,762,505	19,210,193	17,915,703	17,833,056	25,526,587	25,047,590	24,470,562	22,132,104	22,132,104	21,338,718	793,387