

Austintown Local School District

Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through November

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FISCAL YEAR 2025 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR

TOTAL REVENUES ARE

\$1,892,022

HIGHER THAN THE PREVIOUS
YEAR

TOTAL EXPENDITURES ARE

\$666,534

HIGHER THAN THE PREVIOUS
YEAR

THE CASH BALANCE IS

\$4,306,160

HIGHER THAN THE PREVIOUS YEAR

2. CURRENT ACTUAL/ESTIMATE TREND COMPARED TO FORECAST -- VARIANCE ANALYSIS

REVENUE IS TRENDING

\$1,687,594

UNFAVORABLE COMPARED TO
FORECAST

EXPENDITURE TREND IS

\$2,117,859

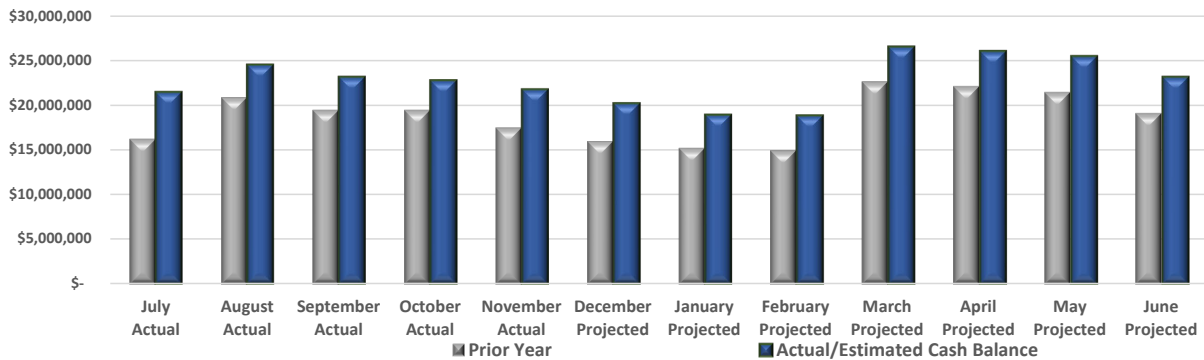
FAVORABLE COMPARED TO
FORECAST

NET POTENTIAL TREND IS

\$430,265

FAVORABLE IMPACT ON THE
CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH
BALANCE WAS

\$19,083,455

AT THE END OF THE PREVIOUS
FISCAL YEAR

JUNE 30 CASH BALANCE IS
ESTIMATED TO BE

\$23,144,250

AT THE END OF THE CURRENT
FISCAL YEAR

FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - NOVEMBER

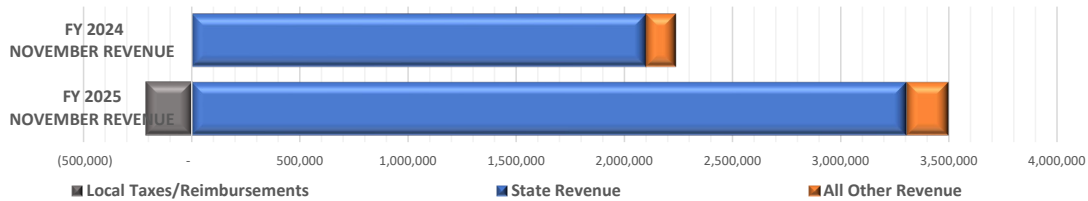
1. NOVEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For November	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	(213,925)	-	(213,925)
State Revenue	3,304,102	2,101,945	1,202,157
All Other Revenue	193,204	140,213	52,991
Total Revenue	3,283,381	2,242,158	1,041,222

Actual revenue for the month was up

\$1,041,222

compared to last year.



Actual revenue for the month was up \$1,041,222 compared to last year. Categories with the largest variance included: higher restricted state aid of \$1,183,957, and higher homestead/rollback and other state reimburse. of \$213,925. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

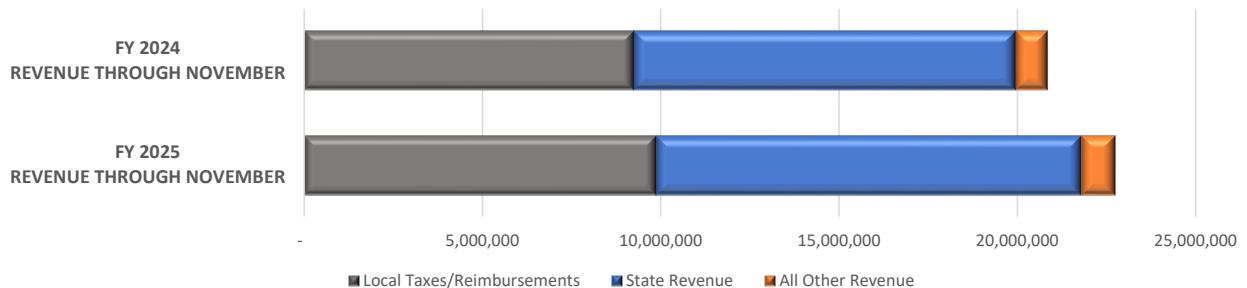
2. ACTUAL REVENUE RECEIVED THROUGH NOVEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - November	Prior Year Revenue Collections For July - November	Current Year Compared to Last Year
Local Taxes/Reimbursements	9,867,854	9,241,768	626,086
State Revenue	11,923,406	10,708,401	1,215,005
All Other Revenue	952,205	901,274	50,932
Total Revenue	22,743,466	20,851,443	1,892,022

TOTAL REVENUES ARE

\$1,892,022

HIGHER THAN THE PREVIOUS YEAR



Revenue through November totaled \$22,743,466, which is \$1,892,022 or 9.1% higher than the amount collected last year. Through November, the largest categorical variances when compared to last year, are: restricted state aid higher by \$1,181,770, and real estate taxes higher by \$577,998.

FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - NOVEMBER

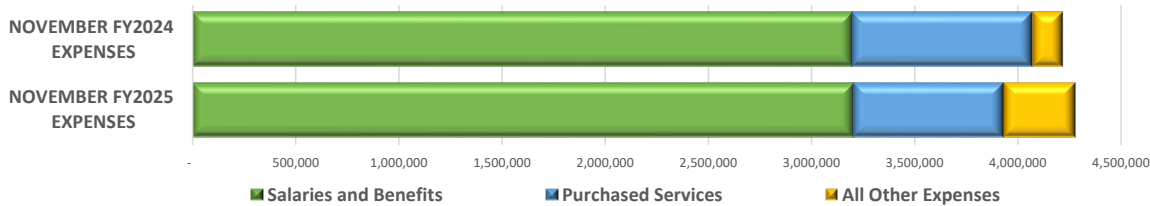
1. NOVEMBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For November	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,204,227	3,197,527	6,700
Purchased Services	726,960	872,141	(145,182)
All Other Expenses	343,762	144,887	198,875
Total Expenditures	4,274,948	4,214,555	60,393

Actual expenses for the month were up

\$60,393

compared to last year.



Actual expenses for the month were up \$60,393 compared to last year. Categories with the largest variance included: higher transfers out of \$214,618, and higher non - utility property services of \$157,390. 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.

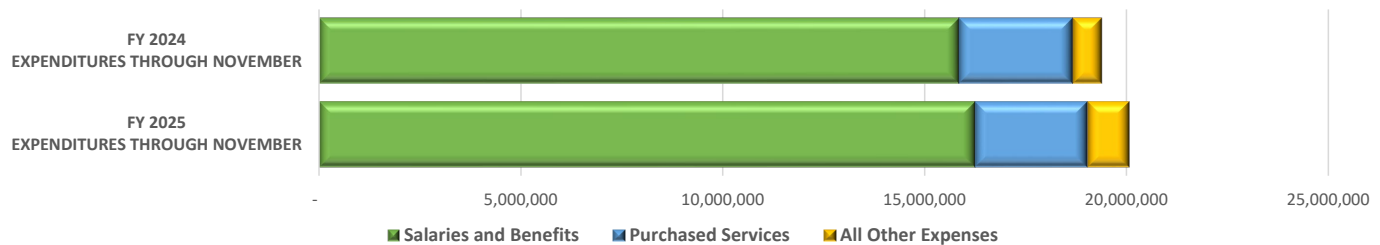
2. ACTUAL EXPENSES INCURRED THROUGH NOVEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - November	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	16,245,755	15,843,837	401,918
Purchased Services	2,779,741	2,822,106	(42,365)
All Other Expenses	1,026,774	719,793	306,981
Total Expenditures	20,052,271	19,385,736	666,534

TOTAL EXPENDITURES ARE

\$666,534

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$20,052,271 through November, which is \$666,534 or 3.4% higher than the amount expended last year. Through November, the largest categorical variances when compared to last year, are: health insurance lower by -\$465,476, and all other salaries higher by \$395,657.

FISCAL YEAR 2025 FORECAST TREND VARIANCE ANALYSIS - JULY - NOVEMBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$1,687,594

UNFAVORABLE COMPARED TO
FORECAST

Revenue Forecast Compare

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	22,009,190	21,987,910	(21,280)
State Revenue	28,611,288	27,148,954	(1,462,334)
All Other Revenue	3,118,966	2,914,986	(203,980)
Total Revenue	53,739,444	52,051,850	(1,687,594)

The top two categories (restricted state aid and unrestricted state aid), represents 86.7% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$1,687,594 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 3.14% of the total Forecasted annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Restricted State Aid	(1,178,098)
Unrestricted State Aid	(284,236)
Restricted Fed	(158,497)
Investment Earnings	(59,698)
All Other Revenue Categories	(7,065)
Total Revenue	(1,687,594)

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$2,117,859

FAVORABLE COMPARED TO
FORECAST

Expenditure Forecast Compare

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	39,262,220	38,403,127	(859,093)
Purchased Services	7,078,560	6,996,087	(82,473)
All Other Expenses	3,768,134	2,591,841	(1,176,294)
Total Expenditures	50,108,914	47,991,055	(2,117,859)

The top category (transfers out) represents 56.% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$2,117,859 (current expense estimates vs. amounts projected in the five year forecast) is equal to 4.2% of the total Forecasted annual expenses.

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Transfers Out	(1,185,382)
Certified Regular Salaries	(654,490)
Non - utility Property Services	(143,096)
Retirement	(76,593)
All Other Expense Categories	(58,298)
Total Expenses	(2,117,859)

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 - Fiscal Year to Date				
Tax Revenue	FY2024 July - November	FY2025 July - November	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 - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
3100 - 3199 Unrestricted State Aid	\$9,802,670	\$9,835,904	\$33,235	0%
3200 - 3299 Restricted State Aid	\$905,732	\$2,087,502	\$1,181,770	130%
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,106,396	\$1,131,964	\$25,568	2%
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	0%
Total	\$11,814,797	\$13,055,370	\$1,240,573	11%
Locally Generated Revenue	FY2024 July - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
1190 - 1199 Other Taxes	\$0	\$0	\$0	-250%
1200 - 1299 Tuition and Patron Payments	\$236,955	\$236,593	-\$363	0%
1300 - 1399 Transportation Fees	\$5,899	\$8,826	\$2,927	50%
1400 - 1499 Investment Earnings	\$432,892	\$562,781	\$129,889	30%
1500 - 1599 Food Services	\$0	\$0	\$0	0%
1600 - 1699 Student Activities	\$1,330	\$2,030	\$700	53%
1700 - 1799 Class Fees	\$10,146	\$9,436	-\$710	-7%
1800 - 1899 Miscellaneous Receipts	\$46,789	\$48,511	\$1,722	4%
1900 - 1999 Other Revenue Not Above	\$193	\$686	\$493	255%
Total	\$734,204	\$868,863	\$134,658	18%
Intermediate Revenue	FY2024 July - November	FY2025 July - November	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 - November	FY2025 July - November	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	\$53,002	-\$100,139	-65%
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	\$53,002	-\$100,139	-65%
Other Financing Sources	FY2024 July - November	FY2025 July - November	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	\$12,098	\$12,098	0%
5300 - 5399 Refund of Prior Year Expense	\$13,928	\$18,242	\$4,314	31%
Total	\$13,928	\$30,340	\$16,412	118%
Total Revenue	\$20,851,443	\$22,743,466	\$1,892,022	9%

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 - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$446,725	\$842,383	\$395,657	89%
Administrative Salaries	\$1,123,587	\$1,119,190	-\$4,397	0%
Certified Regular Salaries	\$7,517,156	\$7,723,343	\$206,186	3%
Classified Regular Salaries	\$1,461,009	\$1,744,434	\$283,424	19%
Other Classifications	\$0	\$0	\$0	0%
Total	\$10,548,478	\$11,429,349	\$880,871	8%
3.02 Fringe Benefits	FY2024 July - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$240,811	\$171,442	-\$69,369	-29%
Health Insurance	\$3,304,878	\$2,839,402	-\$465,476	-14%
Retirement	\$1,749,671	\$1,805,562	\$55,892	3%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$5,295,359	\$4,816,406	-\$478,953	-9%
3.03 Purchased Services	FY2024 July - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$1,703,640	\$1,814,859	\$111,218	7%
420 - 429 Non - utility Property Services	\$444,379	\$324,824	-\$119,555	-27%
430 - 439 Travel, Mileage, Meeting Expense	\$10,120	\$8,451	-\$1,668	-16%
440 - 449 Communications	\$61,685	\$76,588	\$14,903	24%
450 - 459 Utilities	\$429,881	\$413,835	-\$16,045	-4%
460 - 469 Contracted Craft or Trade Services	\$15,851	\$13,166	-\$2,685	-17%
470 - 479 Tuition and Similar Payments	\$115,171	\$76,917	-\$38,255	-33%
480 - 489 Pupil Transportation	\$29,698	\$32,494	\$2,796	9%
490 - 499 Other Purchased Services	\$11,681	\$18,607	\$6,925	59%
Total	\$2,822,106	\$2,779,741	-\$42,365	-2%
3.04 Supplies	FY2024 July - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$202,701	\$214,721	\$12,021	6%
520 - 529 Textbooks	\$37,785	\$78,526	\$40,741	108%
530 - 539 Library Books	\$400	\$472	\$73	18%
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	\$3,045	\$3,045	0%
570 - 579 Supplies for Operation-Repair Buildings	\$128,889	\$165,290	\$36,401	28%
580 - 589 Supplies for Operation-Repair Vehicles	\$112,258	\$146,024	\$33,766	30%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$482,033	\$608,078	\$126,045	26%
3.05 Capital and Equipment	FY2024 July - November	FY2025 July - November	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 Non-building Improvements	\$0	\$0	\$0	0%
640 - 649 Equipment	\$9,700	\$12,312	\$2,612	27%
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	\$12,312	\$2,612	27%
3.06 Other Objects (800's)	FY2024 July - November	FY2025 July - November	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	\$164,916	\$173,775	\$8,859	5%
850 - 859 Insurance	\$57,970	\$8,075	-\$49,895	-86%
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	\$5,174	\$3,685	-\$1,490	-29%
Total	\$228,061	\$191,767	-\$36,294	-16%
Other Uses of Funds (900's)	FY2024 July - November	FY2025 July - November	Year over Year Change from 2024 to 2025	Year over Year % Change
Transfers Out	\$0	\$214,618	\$214,618	0%
Advances Out	\$0	\$0	\$0	0%
All Other Financing Uses	\$0	\$0	\$0	0%
Total	\$0	\$214,618	\$214,618	0%
Total Expenditures	\$19,385,736	\$20,052,271	\$666,534	3%

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 - Monthly			
Tax Revenue	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
Real Estate Taxes	\$0	\$0	\$0	100%
Public Utility Per. Prop. Tax	\$0	\$0	\$0	0%
School District Income Tax	\$0	\$0	\$0	0%
Total Tax Revenue	\$0	\$0	\$0	0%
State Revenue	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
3100 - 3199 Unrestricted State Aid	\$1,923,653	\$1,941,853	\$18,200	1%
3200 - 3299 Restricted State Aid	\$178,292	\$1,362,249	\$1,183,957	664%
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	-\$213,925	-\$213,925	0%
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	0%
Total	\$2,101,945	\$3,090,177	\$988,232	47%
Locally Generated Revenue	FY2024 November	FY2025 November	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	\$27,753	\$23,977	-\$3,776	-14%
1300 - 1399 Transportation Fees	\$4,780	\$5,081	\$301	6%
1400 - 1499 Investment Earnings	\$93,181	\$105,982	\$12,802	14%
1500 - 1599 Food Services	\$0	\$0	\$0	0%
1600 - 1699 Student Activities	\$70	\$170	\$100	143%
1700 - 1799 Class Fees	\$7,254	\$6,745	-\$509	-7%
1800 - 1899 Miscellaneous Receipts	\$7,177	\$19,160	\$11,983	167%
1900 - 1999 Other Revenue Not Above	\$0	\$0	\$0	0%
Total	\$140,213	\$161,115	\$20,901	15%
Intermediate Revenue	FY2024 November	FY2025 November	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 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	0%
4200 - 4299 Restricted Fed	\$0	\$19,991	\$19,991	0%
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	0%
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	0%
Total	\$0	\$19,991	\$19,991	0%
Other Financing Sources	FY2024 November	FY2025 November	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	\$12,098	\$12,098	0%
5300 - 5399 Refund of Prior Year Expense	\$0	\$0	\$0	0%
Total	\$0	\$12,098	\$12,098	0%
Total Revenue	\$2,242,158	\$3,283,381	\$1,041,222	46%

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 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$138,521	\$124,234	-\$14,288	-10%
Administrative Salaries	\$221,512	\$221,515	\$3	0%
Certified Regular Salaries	\$1,469,289	\$1,539,525	\$70,236	5%
Classified Regular Salaries	\$332,324	\$374,127	\$41,802	13%
Other Classifications	\$0	\$0	\$0	0%
Total	\$2,161,647	\$2,259,400	\$97,754	5%
3.02 Fringe Benefits	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$49,356	\$42,146	-\$7,211	-15%
Health Insurance	\$655,669	\$563,480	-\$92,189	-14%
Retirement	\$330,856	\$339,201	\$8,345	3%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$1,035,881	\$944,826	-\$91,054	-9%
3.03 Purchased Services	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$416,814	\$378,868	-\$37,945	-9%
420 - 429 Non - utility Property Services	\$329,500	\$172,111	-\$157,390	-48%
430 - 439 Travel, Mileage, Meeting Expense	\$4,653	\$4,152	-\$501	-11%
440 - 449 Communications	\$13,047	\$18,263	\$5,215	40%
450 - 459 Utilities	\$86,450	\$92,184	\$5,734	7%
460 - 469 Contracted Craft or Trade Services	\$0	\$0	\$0	0%
470 - 479 Tuition and Similar Payments	\$17,859	\$53,940	\$36,081	202%
480 - 489 Pupil Transportation	\$3,817	\$3,404	-\$413	-11%
490 - 499 Other Purchased Services	\$0	\$4,037	\$4,037	0%
Total	\$872,141	\$726,960	-\$145,182	-17%
3.04 Supplies	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$25,560	\$24,245	-\$1,315	-5%
520 - 529 Textbooks	\$0	\$0	\$0	0%
530 - 539 Library Books	\$191	\$0	-\$191	-100%
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	\$775	\$775	0%
570 - 579 Supplies for Operation-Repair Buildings	\$17,910	\$44,544	\$26,635	149%
580 - 589 Supplies for Operation-Repair Vehicles	\$41,940	\$52,338	\$10,399	25%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$85,601	\$121,904	\$36,303	42%
3.05 Capital and Equipment	FY2024 November	FY2025 November	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 Non-building Improvements	\$0	\$0	\$0	0%
640 - 649 Equipment	\$0	\$0	\$0	0%
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	\$0	\$0	\$0	0%
3.06 Other Objects (800's)	FY2024 November	FY2025 November	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	\$8,998	\$7,241	-\$1,758	-20%
850 - 859 Insurance	\$50,178	\$0	-\$50,178	-100%
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	\$110	\$0	-\$110	-100%
Total	\$59,286	\$7,241	-\$52,046	-88%
Other Uses of Funds (900's)	FY2024 November	FY2025 November	Year over Year Change from 2024 to 2025	Year over Year % Change
Transfers Out	\$0	\$214,618	\$214,618	0%
Advances Out	\$0	\$0	\$0	0%
All Other Financing Uses	\$0	\$0	\$0	0%
Total	\$0	\$214,618	\$214,618	0%
Total Expenditures	\$4,214,555	\$4,274,948	\$60,393	1%

Revenue Analytics	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Expenditure Analytics			
Tax Revenue	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Real Estate Taxes	\$18,086,294	\$18,119,272	-\$32,978
Public Utility Per. Prop. Tax	\$1,625,307	\$1,625,307	\$0
School District Income Tax	\$0	\$0	\$0
Total Tax Revenue	\$19,711,602	\$19,744,579	-\$32,977
State Revenue	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
3100 - 3199 Unrestricted State Aid	\$23,717,003	\$24,001,239	-\$284,236
3200 - 3299 Restricted State Aid	\$3,431,951	\$4,610,049	-\$1,178,098
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,276,309	\$2,264,611	\$11,698
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$29,425,263	\$30,875,899	-\$1,450,636
Locally Generated Revenue	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
1190 - 1199 Other Taxes	\$0	\$0	\$0
1200 - 1299 Tuition and Patron Payments	\$1,046,768	\$1,062,531	-\$15,763
1300 - 1399 Transportation Fees	\$31,022	\$30,744	\$279
1400 - 1499 Investment Earnings	\$1,144,802	\$1,204,500	-\$59,698
1500 - 1599 Food Services	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,426	\$2,351	\$75
1700 - 1799 Class Fees	\$66,018	\$73,185	-\$7,167
1800 - 1899 Miscellaneous Receipts	\$110,178	\$94,413	\$15,766
1900 - 1999 Other Revenue Not Above	\$1,432	\$890	\$542
Total	\$2,402,647	\$2,468,613	-\$65,967
Intermediate Revenue	2025 Cash Flow	2025 Forecast	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 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$453,701	\$612,199	-\$158,497
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$453,701	\$612,199	-\$158,497
Other Financing Sources	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$23,973	\$0	\$23,973
5300 - 5399 Refund of Prior Year Expense	\$34,665	\$38,155	-\$3,490
Total	\$58,638	\$38,155	\$20,483
Total Revenue	\$52,051,850	\$53,739,444	-\$1,687,594

Revenue Analytics			
Expenditure Analytics	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
3.01 Salaries	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
All Other Salaries	\$1,676,995	\$1,640,747	\$36,248
Administrative Salaries	\$2,680,503	\$2,678,132	\$2,371
Certified Regular Salaries	\$19,147,927	\$18,493,437	\$654,490
Classified Regular Salaries	\$4,243,262	\$4,212,130	\$31,132
Other Classifications	\$0	\$0	\$0
Total	\$27,748,687	\$27,024,445	\$724,242
3.02 Fringe Benefits	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Other Benefits	\$388,482	\$394,154	-\$5,672
Health Insurance	\$6,796,256	\$6,732,326	\$63,930
Retirement	\$4,328,795	\$4,252,202	\$76,593
Other Benefit Classifications	\$0	\$0	\$0
Total	\$11,513,533	\$11,378,682	\$134,851
3.03 Purchased Services	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
410 - 419 Professional and Technical Services	\$4,482,196	\$4,511,985	-\$29,789
420 - 429 Non - utility Property Services	\$711,428	\$568,331	\$143,096
430 - 439 Travel, Mileage, Meeting Expense	\$20,683	\$18,909	\$1,774
440 - 449 Communications	\$177,897	\$175,441	\$2,456
450 - 459 Utilities	\$986,798	\$992,772	-\$5,974
460 - 469 Contracted Craft or Trade Services	\$22,934	\$22,464	\$470
470 - 479 Tuition and Similar Payments	\$583,289	\$612,065	-\$28,775
480 - 489 Pupil Transportation	\$54,770	\$53,985	\$786
490 - 499 Other Purchased Services	\$38,564	\$40,136	-\$1,571
Total	\$7,078,560	\$6,996,087	\$82,473
3.04 Supplies	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
510 - 519 General Supplies	\$369,085	\$362,206	\$6,879
520 - 529 Textbooks	\$78,526	\$78,526	\$0
530 - 539 Library Books	\$472	\$669	-\$198
540 - 549 Newspapers, Periodicals, Films	\$1	\$1	\$1
550 - 559 Supplies for Resale	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$5,850	\$3,392	\$2,457
570 - 579 Supplies for Operation-Repair Buildings	\$342,702	\$382,507	-\$39,805
580 - 589 Supplies for Operation-Repair Vehicles	\$369,467	\$397,997	-\$28,530
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,166,102	\$1,225,298	-\$59,195
3.05 Capital and Equipment	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
610 - 619 Land	\$0	\$0	\$0
620 - 629 Buildings	\$0	\$0	\$0
630 - 639 Non-building Improvements	\$0	\$0	\$0
640 - 649 Equipment	\$50,000	\$54,685	-\$4,685
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	\$54,685	-\$4,685
3.06 Other Objects (800's)	2025 Cash Flow	2025 Forecast	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	\$460,923	\$447,836	\$13,087
850 - 859 Insurance	\$58,227	\$16,564	\$41,663
860 - 869 Judgments	\$0	\$6,232	-\$6,232
870 - 879 Taxes and Assessments	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$11,137	\$7,895	\$3,243
Other Miscellaneous Expenditures	\$6,744	\$6,839	-\$94
Total	\$537,032	\$485,365	\$51,667
Other Uses of Funds (900's)	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Transfers Out	\$2,000,000	\$814,618	\$1,185,382
Advances Out	\$15,000	\$11,875	\$3,125
All Other Financing Uses	\$0	\$0	\$0
Total	\$2,015,000	\$826,493	\$1,188,507
Total Expenditures	\$50,108,914	\$47,991,055	\$2,117,859

Austintown Local School District Rolling 12 Month Revenue and Expenditure Analysis

CURRENT YEAR 12 MONTH ROLLING TOTAL REVENUE COMPARED TO PREVIOUS YEAR 12 MONTH ROLLING TOTAL

THE CURRENT 12 MONTH
ROLLING TOTAL REVENUE
(DEC,2023 THROUGH
NOV,2024) IS

\$4,825,595

GREATER THAN THE
PREVIOUS YEAR'S ROLLING
12 MONTH TOTAL
REVENUE

	Current Rolling 12 Months Period Dec,2023 Through Nov,2024	Prior Rolling 12 Months Period Dec,2022 Through Nov,2023	Difference between current and prior Rolling 12 Months
Revenues			
Local Taxes/Reimbursements	21,832,425	20,270,691	1,561,734
State Revenue	26,962,863	24,241,130	2,721,734
All Other Revenue	3,108,841	2,566,714	542,128
Total Revenue	51,904,130	47,078,535	4,825,595 9%

CURRENT YEAR 12 MONTH ROLLING TOTAL EXPENDITURES COMPARED TO PREVIOUS YEAR 12 MONTH ROLLING TOTAL

THE CURRENT 12 MONTH
ROLLING TOTAL
EXPENDITURES (DEC,2023
THROUGH NOV,2024) IS

\$2,472,830

GREATER THAN THE
PREVIOUS YEAR'S ROLLING
12 MONTH TOTAL
EXPENDITURES

	Current Rolling 12 Months Period Dec,2023 Through Nov,2024	Prior Rolling 12 Months Period Dec,2022 Through Nov,2023	Difference between current and prior Rolling 12 Months
Expenditures			
Salaries and Benefits	38,308,542	36,633,117	1,675,425
Purchased Services	6,828,412	6,627,913	200,499
All Other Expenses	2,461,016	1,864,111	596,905
Total Expenditures	47,597,970	45,125,141	2,472,830 5%

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

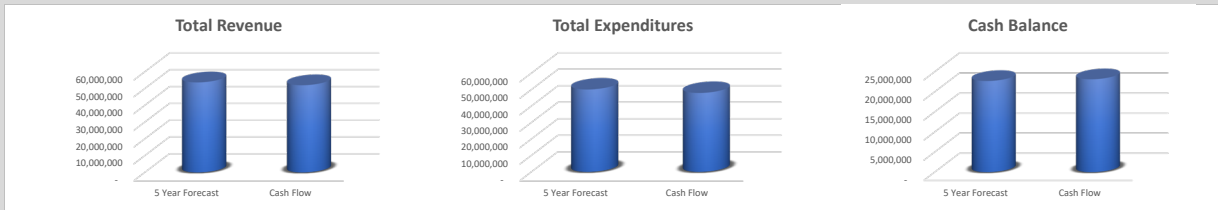
Austintown Local School District

FYTD Thru NOVEMBER

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: November	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	18,119,272	(32,978)
1.020 - Public Utility Personal Property	609,735	1,015,572	1,625,307	1,625,307	0
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	9,835,904	13,881,099	23,717,003	24,001,239	(284,236)
1.040 - 1.045 - Restricted Grants-in-Aid	2,087,502	1,344,449	3,431,951	4,610,049	(1,178,098)
		-	-	-	
1.050 - Property Tax Allocation	1,131,964	1,144,345	2,276,309	2,264,611	11,698
1.060 - All Other Operating Revenues	921,179	1,934,312	2,855,491	3,080,619	(225,128)
1.070 - Total Revenue	22,712,439	29,279,916	51,992,355	53,701,097	(1,708,742)
Other Financing Sources:					
2.070 - Total Other Financing Sources	31,026	28,469	59,495	38,348	21,148
2.080 - Total Revenues and Other Financing Sources	22,743,466	29,308,385	52,051,850	53,739,444	(1,687,594)
Expenditures:					
3.010 - Personnel Services	11,429,349	15,595,097	27,024,445	27,748,687	(724,242)
3.020 - Employees' Retirement/Insurance Benefits	4,816,406	6,562,276	11,378,682	11,513,533	(134,851)
3.030 - Purchased Services	2,779,741	4,216,346	6,996,087	7,078,560	(82,473)
3.040 - Supplies and Materials	608,078	617,220	1,225,298	1,166,103	59,195
3.050 - Capital Outlay	12,312	42,373	54,685	50,000	4,685
3.060 - 4.060 - Intergovernmental, Debt & Interest	-	-	(0)	(0)	0
4.300 - Other Objects	191,767	293,599	485,365	537,032	(51,667)
4.500 - Total Expenditures	19,837,653	27,326,909	47,164,562	48,093,914	(929,352)
Other Financing Uses:					
5.040 - Total Other Financing Uses	214,618	611,875	826,493	2,015,000	(1,188,507)
5.050 - Total Expenditures and Other Financing Uses	20,052,271	27,938,784	47,991,055	50,108,914	(2,117,859)
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	2,691,195	1,369,600	4,060,795	3,630,531	430,265
7.010 - Cash Balance July 1			19,083,455	19,083,455	-
7.020 - Cash Balance June 30			23,144,250	22,713,986	430,265

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



Dollar Variance: (1,687,594)
Percent Variance: -3.14%

Dollar Variance: (2,117,859)
Percent Variance: -4.23%

Dollar Variance: 430,265
Percent Variance: 1.89%

2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: November	Actual July	Actual August	Actual September	Actual October	Actual 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	18,119,272	(32,978)
1.020 Public Utility Personal Property	0	0	609,735	0	0	0	0	0	0	1,015,572	0	0	1,625,307	1,625,307	0
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	1,954,735	1,941,853	1,962,845	2,104,029	1,962,845	1,962,845	1,962,845	1,962,845	1,962,845	23,717,003	24,001,239	(284,236)
1.040 Restricted Grants-in-Aid	184,178	184,238	184,208	172,630	1,362,249	184,207	184,207	184,207	184,207	184,207	184,207	239,207	3,431,951	4,610,049	(1,178,098)
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	1,345,889	(213,925)	0	0	0	0	0	1,144,345	0	2,276,309	2,264,611	11,698
1.060 All Other Revenues	48,690	157,666	327,856	205,861	181,106	123,361	110,815	644,168	308,527	463,876	134,952	148,611	2,855,491	3,080,619	(225,128)
1.070 Total Revenues	6,122,769	7,056,583	2,582,691	3,679,114	3,271,282	2,270,413	2,399,051	3,694,773	11,536,538	3,602,127	3,426,349	2,350,663	51,992,355	53,701,097	(1,708,742)
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	0	12,098	625	625	625	1,441	625	625	7,309	23,973		
2.060 All Other Financing Sources	4,937	649	13,305	37	0	10,299	125	19	105	3,288	838	1,921	35,522		
2.070 Total Other Financing Sources	4,937	649	13,305	37	12,098	10,924	750	644	1,546	3,913	1,463	9,230	59,495	38,348	21,148
2.080 Total Revenues and Other Financing Source	6,127,706	7,057,232	2,595,996	3,679,151	3,283,381	2,281,337	2,399,801	3,695,417	11,538,084	3,606,040	3,427,813	2,359,893	52,051,850	53,739,444	(1,687,594)
3.010 Personnel Services	2,229,645	2,207,823	2,277,396	2,455,085	2,259,400	2,211,400	2,192,752	2,219,532	2,255,985	2,208,118	2,232,379	2,274,931	27,024,445	27,748,687	(724,242)
3.020 Retirement/Benefits	958,831	1,039,406	937,468	935,874	944,826	937,468	937,468	937,468	937,468	937,468	937,468	937,468	11,378,682	11,513,533	(134,851)
3.030 Purchased Services	506,304	559,410	456,094	530,973	726,960	533,364	485,423	506,120	545,228	727,679	670,481	748,052	6,996,087	7,078,560	(82,473)
3.040 Supplies and Materials	35,587	162,913	160,879	126,795	121,904	125,196	60,287	91,866	95,399	76,940	74,643	92,889	1,225,298	1,166,103	59,195
3.050 Capital Outlay	6,105	0	0	6,207	0	3,550	1,804	1,804	1,804	1,804	56	31,552	54,685	50,000	4,685
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	9,123	7,241	22,047	15,933	20,650	8,044	132,403	89,189	5,333	485,365	537,032	(51,667)
4.500 Total Expenditures	3,748,503	3,990,226	3,974,537	4,064,056	4,060,331	3,833,024	3,693,666	3,777,439	3,843,928	4,084,412	4,004,216	4,090,225	47,164,562	48,093,914	(929,352)
5.010 Operating Transfers-Out	0	0	0	0	214,618	0	0	0	0	0	0	600,000	814,618		
5.020 Advances-Out	0	0	0	0	0	625	625	625	625	625	625	8,125	11,875		
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	0	214,618	625	625	625	625	625	625	608,125	826,493	2,015,000	(1,188,507)
5.050 Total Expenditures and Other Financing Use	3,748,503	3,990,226	3,974,537	4,064,056	4,274,948	3,833,649	3,694,291	3,778,064	3,844,553	4,085,037	4,004,841	4,698,350	47,991,055	50,108,914	(2,117,859)
6.010 Rev. over/(under) Expenditures	2,379,203	3,067,006	(1,378,542)	(384,905)	(991,568)	(1,552,313)	(1,294,489)	(82,647)	7,693,532	(478,997)	(577,028)	(2,338,457)		4,060,795	430,265
7.010 Beginning Cash Balance	19,083,455	21,462,658	24,529,664	23,151,123	22,766,218	21,774,650	20,222,337	18,927,848	18,845,201	26,538,733	26,059,735	25,482,707	19,083,455	19,083,455	0
7.020 Ending Cash Balance	21,462,658	24,529,664	23,151,123	22,766,218	21,774,650	20,222,337	18,927,848	18,845,201	26,538,733	26,059,735	25,482,707	23,144,250	23,144,250	22,713,986	430,265