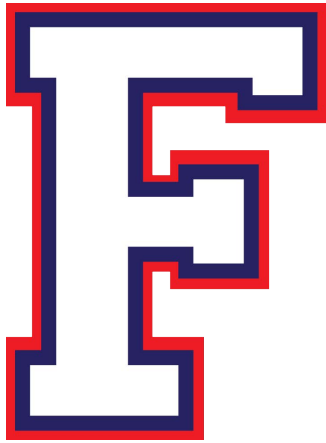




Austintown Local School District

Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through April

Treasurer/CFO, Blaise E. Karlovic

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

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

TOTAL REVENUES ARE

\$4,279,505

HIGHER THAN THE PREVIOUS
YEAR

TOTAL EXPENDITURES ARE

\$1,968,217

HIGHER THAN THE PREVIOUS
YEAR

THE CASH BALANCE IS

\$5,391,960

HIGHER THAN THE PREVIOUS YEAR

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

REVENUE IS TRENDING

\$82,631

UNFAVORABLE COMPARED TO
FORECAST

EXPENDITURE TREND IS

\$121,209

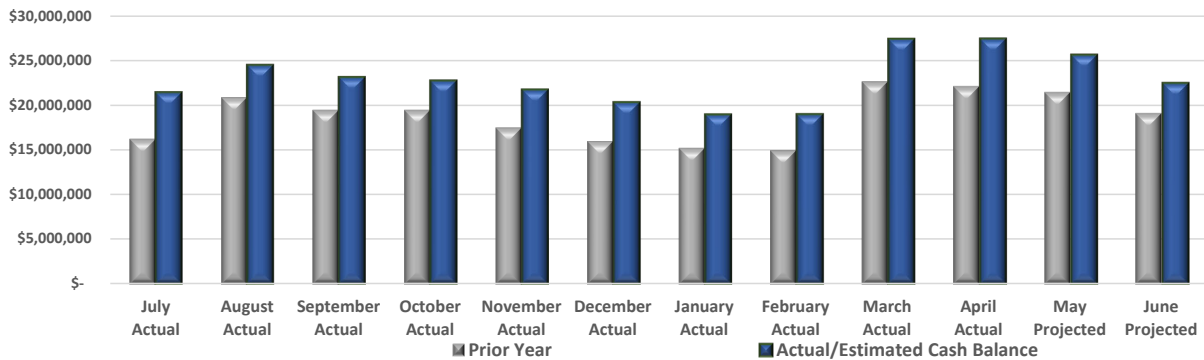
UNFAVORABLE COMPARED TO
FORECAST

NET POTENTIAL TREND IS

\$203,840

UNFAVORABLE 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

\$22,510,145

AT THE END OF THE CURRENT
FISCAL YEAR

FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - APRIL

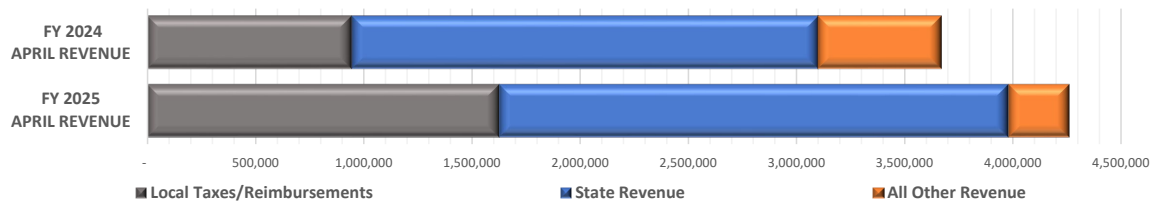
1. APRIL REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For April	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	1,625,424	944,396	681,028
State Revenue	2,350,372	2,156,497	193,875
All Other Revenue	282,110	568,895	(286,785)
Total Revenue	4,257,906	3,669,787	588,118

Actual revenue for the month was up

\$588,118

compared to last year.



Actual revenue for the month was up \$588,118 compared to last year. Categories with the largest variance included: higher homestead/rollback and other state reimburse. of \$1,363,492, and higher real estate taxes of \$745,484. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

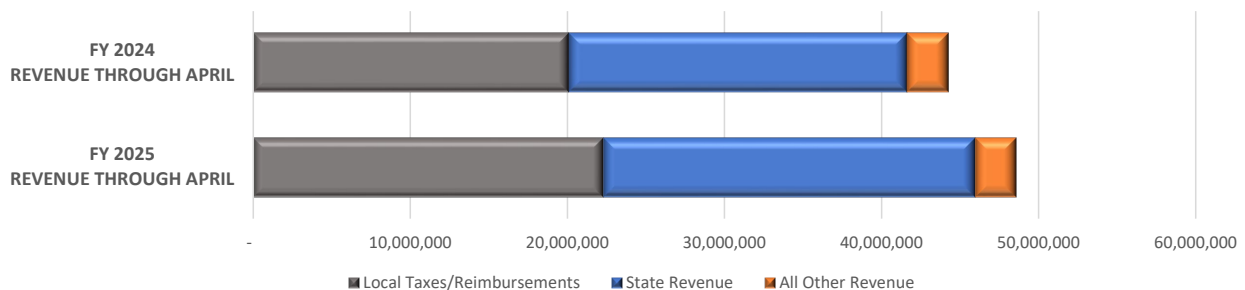
2. ACTUAL REVENUE RECEIVED THROUGH APRIL COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - April	Prior Year Revenue Collections For July - April	Current Year Compared to Last Year
Local Taxes/Reimbursements	22,279,278	20,076,164	2,203,114
State Revenue	23,661,380	21,536,029	2,125,351
All Other Revenue	2,619,078	2,668,038	(48,960)
Total Revenue	48,559,735	44,280,230	4,279,505

TOTAL REVENUES ARE

\$4,279,505

HIGHER THAN THE PREVIOUS YEAR



Revenue through April totaled \$48,559,735, which is \$4,279,505 or 9.7% higher than the amount collected last year. Through April, the largest categorical variances when compared to last year, are: restricted state aid higher by \$2,031,217, and homestead/rollback and other state reimburse. higher by \$1,389,060.

FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - APRIL

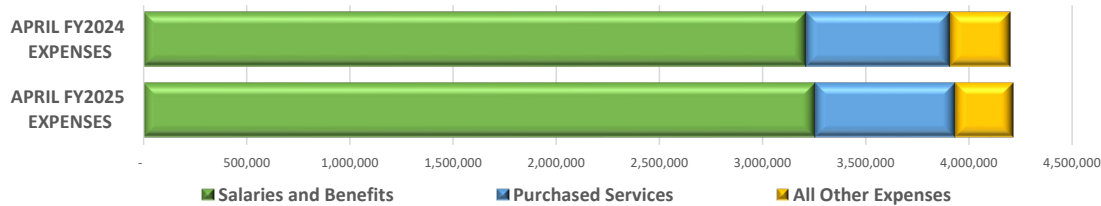
1. APRIL EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For April	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,253,300	3,210,133	● 43,167
Purchased Services	678,909	697,949	● (19,041)
All Other Expenses	282,505	292,324	● (9,819)
Total Expenditures	4,214,713	4,200,406	● 14,307

Actual expenses for the month were up

\$14,307

compared to last year.



Actual expenses for the month were up \$14,307 compared to last year. Categories with the largest variance included: higher health insurance of \$108,304, and higher certified regular salaries of \$61,499. 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.

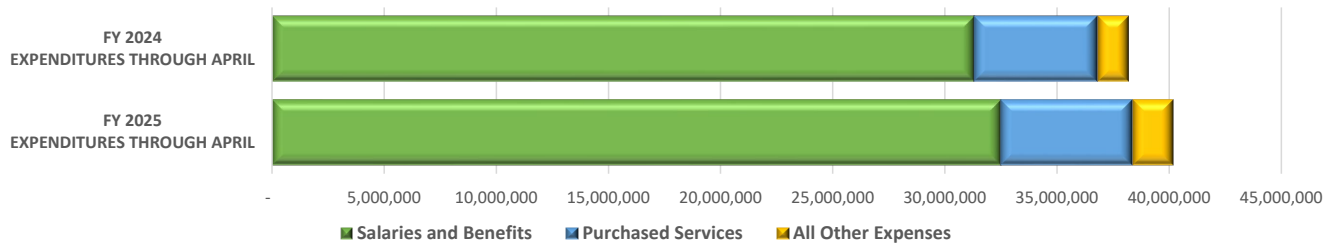
2. ACTUAL EXPENSES INCURRED THROUGH APRIL COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	32,490,090	31,307,634	● 1,182,455
Purchased Services	5,876,115	5,506,973	● 369,143
All Other Expenses	1,804,873	1,388,254	● 416,619
Total Expenditures	40,171,078	38,202,861	● 1,968,217

TOTAL EXPENDITURES ARE

\$1,968,217

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$40,171,078 through April, which is \$1,968,217 or 5.2% higher than the amount expended last year. Through April, the largest categorical variances when compared to last year, are: certified regular salaries higher by \$512,326, and all other salaries higher by \$470,124.

FISCAL YEAR 2025 FORECAST TREND VARIANCE ANALYSIS - JULY - APRIL

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$82,631

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	22,062,157	52,967
State Revenue	28,611,288	28,338,736	(272,552)
All Other Revenue	3,118,966	3,255,920	136,954
Total Revenue	53,739,444	53,656,813	(82,631)

The top two categories (unrestricted state aid and restricted state aid), represents 329.8% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$82,631 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .15% 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
Unrestricted State Aid	(461,790)
Restricted State Aid	189,238
Investment Earnings	170,868
Restricted Fed	(73,193)
All Other Revenue Categories	92,246
Total Revenue	(82,631)

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$121,209

UNFAVORABLE 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	39,196,250	(65,970)
Purchased Services	7,078,560	7,222,916	144,357
All Other Expenses	3,768,134	3,810,957	42,823
Total Expenditures	50,108,914	50,230,123	121,209

The top category (certified regular salaries) represents 276.1% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$121,209 (current expense estimates vs. amounts projected in the five year forecast) is equal to .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
Certified Regular Salaries	(334,698)
Other Benefits	154,763
All Other Salaries	151,239
Retirement	(130,488)
All Other Expense Categories	280,393
Total Expenses	121,209

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 - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
Real Estate Taxes	\$17,414,015	\$18,142,530	\$728,514	4%
Public Utility Per. Prop. Tax	\$1,555,753	\$1,641,293	\$85,540	5%
School District Income Tax	\$0	\$0	\$0	0%
Total Tax Revenue	\$18,969,768	\$19,783,823	\$814,055	4%
State Revenue	FY2024 July - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
3100 - 3199 Unrestricted State Aid	\$19,581,665	\$19,675,799	\$94,134	0%
3200 - 3299 Restricted State Aid	\$1,954,364	\$3,985,581	\$2,031,217	104%
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,106,396	\$2,495,455	\$1,389,060	126%
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	0%
Total	\$22,642,424	\$26,156,835	\$3,514,411	16%
Locally Generated Revenue	FY2024 July - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
1190 - 1199 Other Taxes	\$0	\$0	\$0	-267%
1200 - 1299 Tuition and Patron Payments	\$908,135	\$1,030,632	\$122,497	13%
1300 - 1399 Transportation Fees	\$23,237	\$27,881	\$4,644	20%
1400 - 1499 Investment Earnings	\$905,056	\$1,195,334	\$290,277	32%
1500 - 1599 Food Services	\$0	\$0	\$0	0%
1600 - 1699 Student Activities	\$1,590	\$2,220	\$630	40%
1700 - 1799 Class Fees	\$65,540	\$67,452	\$1,912	3%
1800 - 1899 Miscellaneous Receipts	\$78,628	\$85,824	\$7,196	9%
1900 - 1999 Other Revenue Not Above	\$193	\$990	\$797	413%
Total	\$1,982,380	\$2,410,334	\$427,954	22%
Intermediate Revenue	FY2024 July - April	FY2025 July - April	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 - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	0%
4200 - 4299 Restricted Fed	\$655,598	\$171,526	-\$484,072	-74%
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0	0%
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0	0%
Total	\$655,598	\$171,526	-\$484,072	-74%
Other Financing Sources	FY2024 July - April	FY2025 July - April	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	\$30,061	\$25,120	-\$4,940	-16%
Total	\$30,061	\$37,219	\$7,158	24%
Total Revenue	\$44,280,230	\$48,559,735	\$4,279,505	10%

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 - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$978,156	\$1,448,280	\$470,124	48%
Administrative Salaries	\$2,219,307	\$2,227,782	\$8,475	0%
Certified Regular Salaries	\$15,086,251	\$15,598,577	\$512,326	3%
Classified Regular Salaries	\$3,158,797	\$3,595,083	\$436,286	14%
Other Classifications	\$0	\$0	\$0	0%
Total	\$21,442,510	\$22,869,723	\$1,427,212	7%
3.02 Fringe Benefits	FY2024 July - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$414,714	\$436,995	\$22,280	5%
Health Insurance	\$5,997,996	\$5,674,489	-\$323,506	-5%
Retirement	\$3,452,414	\$3,508,883	\$56,469	2%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$9,865,124	\$9,620,367	-\$244,757	-2%
3.03 Purchased Services	FY2024 July - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$3,496,607	\$3,687,280	\$190,672	5%
420 - 429 Non - utility Property Services	\$570,349	\$679,939	\$109,590	19%
430 - 439 Travel, Mileage, Meeting Expense	\$17,868	\$15,900	-\$1,968	-11%
440 - 449 Communications	\$130,255	\$156,151	\$25,896	20%
450 - 459 Utilities	\$814,033	\$877,043	\$63,011	8%
460 - 469 Contracted Craft or Trade Services	\$22,953	\$18,237	-\$4,716	-21%
470 - 479 Tuition and Similar Payments	\$384,860	\$358,078	-\$26,782	-7%
480 - 489 Pupil Transportation	\$44,543	\$48,409	\$3,866	9%
490 - 499 Other Purchased Services	\$25,505	\$35,079	\$9,574	38%
Total	\$5,506,973	\$5,876,115	\$369,143	7%
3.04 Supplies	FY2024 July - April	FY2025 July - April	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$281,879	\$334,173	\$52,294	19%
520 - 529 Textbooks	\$39,281	\$92,311	\$53,030	135%
530 - 539 Library Books	\$415	\$2,273	\$1,858	448%
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	\$4,891	\$4,891	0%
570 - 579 Supplies for Operation-Repair Buildings	\$291,373	\$338,915	\$47,542	16%
580 - 589 Supplies for Operation-Repair Vehicles	\$261,317	\$282,475	\$21,158	8%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$874,264	\$1,055,038	\$180,774	21%
3.05 Capital and Equipment	FY2024 July - April	FY2025 July - April	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	\$23,376	\$13,676	141%
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	\$23,376	\$13,676	141%
3.06 Other Objects (800's)	FY2024 July - April	FY2025 July - April	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	\$432,276	\$445,236	\$12,961	3%
850 - 859 Insurance	\$57,970	\$54,646	-\$3,324	-6%
860 - 869 Judgments	\$0	\$6,232	\$6,232	0%
870 - 879 Taxes and Assessments	\$0	\$0	\$0	0%
880 - 889 Awards and Prizes	\$8,105	\$1,700	-\$6,405	-79%
Other Miscellaneous Expenditures	\$5,939	\$4,028	-\$1,911	-32%
Total	\$504,290	\$511,842	\$7,551	1%
Other Uses of Funds (900's)	FY2024 July - April	FY2025 July - April	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	\$38,202,861	\$40,171,078	\$1,968,217	5%

Revenue Analytics				
Expenditure Analytics				
Revenue by Receipt Code - Monthly				
	2024	2025	Year over Year Change from 2024 to 2025	Year over % Year Change from 2024 to 2025
Tax Revenue				
Real Estate Taxes				
Public Utility Per. Prop. Tax				
School District Income Tax				
Total Tax Revenue				
State Revenue				
3100 - 3199 Unrestricted State Aid				
3200 - 3299 Restricted State Aid				
313X Reimbursements & 3300 - 3399 State Revenue Other				
3400 - 3499 Revenue in Lieu of Taxes by State				
Total				
Locally Generated Revenue				
1190 - 1199 Other Taxes				
1200 - 1299 Tuition and Patron Payments				
1300 - 1399 Transportation Fees				
1400 - 1499 Investment Earnings				
1500 - 1599 Food Services				
1600 - 1699 Student Activities				
1700 - 1799 Class Fees				
1800 - 1899 Miscellaneous Receipts				
1900 - 1999 Other Revenue Not Above				
Total				
Intermediate Revenue				
2100 - 2199 Restricted Grants				
2200 - 2299 Restricted Grants In Aid				
2300 - 2399 Revenue For/Behalf of District				
2400 - 2499 Revenue in Lieu of Taxes				
Total				
Federal Revenue				
4100 - 4199 Unrestricted Fed				
4200 - 4299 Restricted Fed				
4300 - 4399 Revenue in Behalf of Dist Fed				
4400 - 4499 In Lieu of Taxes Federal				
Total				
Other Financing Sources				
5100 - 5199 Transfers In				
5200 - 5299 Advances In				
5300 - 5399 Refund of Prior Year Expense				
Total				
Total Revenue				

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 April	FY2025 April	Year over Year Change from 2024 to 2025	Year over Year % Change
All Other Salaries	\$96,614	\$115,198	\$18,583	19%
Administrative Salaries	\$219,054	\$221,964	\$2,910	1%
Certified Regular Salaries	\$1,520,827	\$1,582,326	\$61,499	4%
Classified Regular Salaries	\$323,800	\$367,983	\$44,183	14%
Other Classifications	\$0	\$0	\$0	0%
Total	\$2,160,296	\$2,287,471	\$127,175	6%
3.02 Fringe Benefits	FY2024 April	FY2025 April	Year over Year Change from 2024 to 2025	Year over Year % Change
Other Benefits	\$30,357	\$53,125	\$22,768	75%
Health Insurance	\$676,296	\$567,993	-\$108,304	-16%
Retirement	\$343,184	\$344,712	\$1,528	0%
Other Benefit Classifications	\$0	\$0	\$0	0%
Total	\$1,049,837	\$965,829	-\$84,008	-8%
3.03 Purchased Services	FY2024 April	FY2025 April	Year over Year Change from 2024 to 2025	Year over Year % Change
410 - 419 Professional and Technical Services	\$437,626	\$414,743	-\$22,883	-5%
420 - 429 Non - utility Property Services	\$18,813	\$32,402	\$13,589	72%
430 - 439 Travel, Mileage, Meeting Expense	\$1,127	\$792	-\$335	-30%
440 - 449 Communications	\$13,520	\$15,452	\$1,932	14%
450 - 459 Utilities	\$72,797	\$102,495	\$29,698	41%
460 - 469 Contracted Craft or Trade Services	\$2,157	\$0	-\$2,157	-100%
470 - 479 Tuition and Similar Payments	\$144,227	\$106,816	-\$37,411	-26%
480 - 489 Pupil Transportation	\$2,969	\$2,979	\$10	0%
490 - 499 Other Purchased Services	\$4,713	\$3,230	-\$1,483	-31%
Total	\$697,949	\$678,909	-\$19,041	-3%
3.04 Supplies	FY2024 April	FY2025 April	Year over Year Change from 2024 to 2025	Year over Year % Change
510 - 519 General Supplies	\$15,154	\$16,421	\$1,267	8%
520 - 529 Textbooks	\$931	\$0	-\$931	-100%
530 - 539 Library Books	\$0	\$0	\$0	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	\$0	\$0	0%
570 - 579 Supplies for Operation-Repair Buildings	\$25,242	\$36,856	\$11,614	46%
580 - 589 Supplies for Operation-Repair Vehicles	\$42,635	\$15,378	-\$27,258	-64%
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	0%
Total	\$83,962	\$68,655	-\$15,307	-18%
3.05 Capital and Equipment	FY2024 April	FY2025 April	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 April	FY2025 April	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	\$207,831	\$213,496	\$5,665	3%
850 - 859 Insurance	\$0	\$250	\$250	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	\$532	\$104	-\$428	-80%
Total	\$208,363	\$213,850	\$5,487	3%
Other Uses of Funds (900's)	FY2024 April	FY2025 April	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	\$4,200,406	\$4,214,713	\$14,307	0%

Revenue Analytics				
Expenditure Analytics		2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Tax Revenue		2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Real Estate Taxes		\$18,142,530	\$18,119,272	\$23,258
Public Utility Per. Prop. Tax		\$1,641,293	\$1,625,307	\$15,986
School District Income Tax		\$0	\$0	\$0
Total Tax Revenue		\$19,783,823	\$19,744,579	\$39,244
State Revenue		2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
3100 - 3199 Unrestricted State Aid		\$23,539,449	\$24,001,239	-\$461,790
3200 - 3299 Restricted State Aid		\$4,799,287	\$4,610,049	\$189,238
313X Reimbursements & 3300 - 3399 State Revenue Other		\$2,278,334	\$2,264,611	\$13,723
3400 - 3499 Revenue in Lieu of Taxes by State		\$0	\$0	\$0
Total		\$30,617,070	\$30,875,899	-\$258,829
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		\$1,080,241	\$1,062,531	\$17,710
1300 - 1399 Transportation Fees		\$34,213	\$30,744	\$3,469
1400 - 1499 Investment Earnings		\$1,375,368	\$1,204,500	\$170,868
1500 - 1599 Food Services		\$0	\$0	\$0
1600 - 1699 Student Activities		\$2,325	\$2,351	-\$26
1700 - 1799 Class Fees		\$73,808	\$73,185	\$623
1800 - 1899 Miscellaneous Receipts		\$109,992	\$94,413	\$15,579
1900 - 1999 Other Revenue Not Above		\$1,098	\$890	\$209
Total		\$2,677,045	\$2,468,613	\$208,432
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		\$539,006	\$612,199	-\$73,193
4300 - 4399 Revenue in Behalf of Dist Fed		\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal		\$0	\$0	\$0
Total		\$539,006	\$612,199	-\$73,193
Other Financing Sources		2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
5100 - 5199 Transfers In		\$0	\$0	\$0
5200 - 5299 Advances In		\$12,098	\$0	\$12,098
5300 - 5399 Refund of Prior Year Expense		\$27,772	\$38,155	-\$10,383
Total		\$39,870	\$38,155	\$1,715
Total Revenue		\$53,656,813	\$53,739,444	-\$82,631

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	\$1,828,234	\$1,676,995	\$151,239
Administrative Salaries	\$2,671,710	\$2,680,503	-\$8,793
Certified Regular Salaries	\$18,813,229	\$19,147,927	-\$334,698
Classified Regular Salaries	\$4,331,049	\$4,243,262	\$87,787
Other Classifications	\$0	\$0	\$0
Total	\$27,644,223	\$27,748,687	-\$104,465
3.02 Fringe Benefits	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Other Benefits	\$543,245	\$388,482	\$154,763
Health Insurance	\$6,810,475	\$6,796,256	\$14,220
Retirement	\$4,198,307	\$4,328,795	-\$130,488
Other Benefit Classifications	\$0	\$0	\$0
Total	\$11,552,027	\$11,513,533	\$38,494
3.03 Purchased Services	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
410 - 419 Professional and Technical Services	\$4,497,280	\$4,482,196	\$15,083
420 - 429 Non - utility Property Services	\$752,746	\$711,428	\$41,318
430 - 439 Travel, Mileage, Meeting Expense	\$18,026	\$20,683	-\$2,658
440 - 449 Communications	\$191,166	\$177,897	\$13,269
450 - 459 Utilities	\$1,045,171	\$986,798	\$58,374
460 - 469 Contracted Craft or Trade Services	\$21,686	\$22,934	-\$1,248
470 - 479 Tuition and Similar Payments	\$600,901	\$583,289	\$17,611
480 - 489 Pupil Transportation	\$53,408	\$54,770	-\$1,362
490 - 499 Other Purchased Services	\$42,533	\$38,564	\$3,969
Total	\$7,222,916	\$7,078,560	\$144,357
3.04 Supplies	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
510 - 519 General Supplies	\$371,427	\$369,085	\$2,342
520 - 529 Textbooks	\$92,311	\$78,526	\$13,785
530 - 539 Library Books	\$2,273	\$472	\$1,801
540 - 549 Newspapers, Periodicals, Films	\$0	\$1	-\$1
550 - 559 Supplies for Resale	\$0	\$0	\$0
560 - 569 Food and Related Supplies	\$5,063	\$5,850	-\$786
570 - 579 Supplies for Operation-Repair Buildings	\$384,415	\$342,702	\$41,713
580 - 589 Supplies for Operation-Repair Vehicles	\$355,475	\$369,467	-\$13,992
590 - 599 Other Supplies and Materials	\$0	\$0	\$0
Total	\$1,210,964	\$1,166,102	\$44,862
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	\$54,984	\$50,000	\$4,984
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	\$54,984	\$50,000	\$4,984
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	\$462,700	\$460,923	\$1,777
850 - 859 Insurance	\$58,293	\$58,227	\$66
860 - 869 Judgments	\$6,232	\$0	\$6,232
870 - 879 Taxes and Assessments	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$4,103	\$11,137	-\$7,035
Other Miscellaneous Expenditures	\$4,931	\$6,744	-\$1,813
Total	\$536,258	\$537,032	-\$774
Other Uses of Funds (900's)	2025 Cash Flow	2025 Forecast	Forecast to Cash flow Variance
Transfers Out	\$2,000,000	\$2,000,000	\$0
Advances Out	\$8,750	\$15,000	-\$6,250
All Other Financing Uses	\$0	\$0	\$0
Total	\$2,008,750	\$2,015,000	-\$6,250
Total Expenditures	\$50,230,123	\$50,108,914	\$121,209

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
(MAY, 2024 THROUGH
APR, 2025) IS

\$4,476,965

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

	Current Rolling 12 Months Period May, 2024 Through Apr, 2025	Prior Rolling 12 Months Period May, 2023 Through Apr, 2024	Difference between current and prior Rolling 12 Months
Revenues			
Local Taxes/Reimbursements	23,409,454	21,187,303	2,222,151
State Revenue	27,873,210	25,315,465	2,557,744
All Other Revenue	3,008,949	3,311,880	(302,931)
Total Revenue	54,291,613	49,814,648	4,476,965 8%

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

THE CURRENT 12 MONTH
ROLLING TOTAL
EXPENDITURES (MAY, 2024
THROUGH APR, 2025) IS

\$2,736,283

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

	Current Rolling 12 Months Period May, 2024 Through Apr, 2025	Prior Rolling 12 Months Period May, 2023 Through Apr, 2024	Difference between current and prior Rolling 12 Months
Expenditures			
Salaries and Benefits	39,089,079	37,547,997	1,541,083
Purchased Services	7,239,919	6,741,677	498,242
All Other Expenses	2,570,654	1,873,696	696,959
Total Expenditures	48,899,653	46,163,370	2,736,283 6%

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

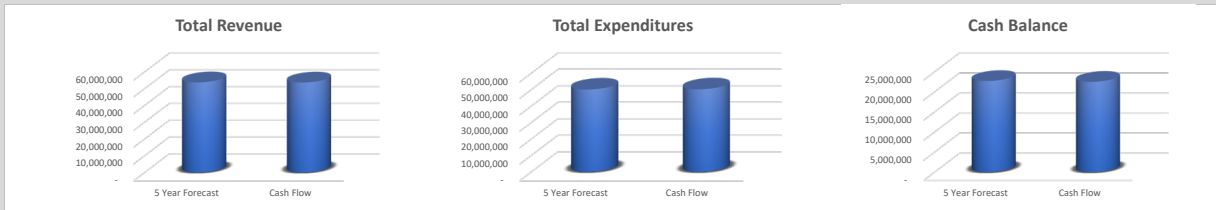
Austintown Local School District

FYTD Thru APRIL

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:	Estimated for Remaining Months	Proj. from Actual/Est. Cash Flow 2025	Proj. from Current 5year Forecast 2025	Cash Flow Over/(Under) Forecast Difference
Revenue:	April				
1.010 - General Property Tax (Real Estate)	18,142,530	-	18,142,530	18,119,272	23,258
1.020 - Public Utility Personal Property	1,641,293	-	1,641,293	1,625,307	15,986
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	19,675,799	3,863,650	23,539,449	24,001,239	(461,790)
1.040 - 1.045 - Restricted Grants-in-Aid	3,985,581	813,706	4,799,287	4,610,049	189,238
		-	-	-	
1.050 - Property Tax Allocation	2,495,455	(217,121)	2,278,334	2,264,611	13,723
1.060 - All Other Operating Revenues	2,580,869	634,084	3,214,952	3,080,619	134,333
1.070 - Total Revenue	48,521,526	5,094,319	53,615,845	53,701,097	(85,252)
Other Financing Sources:					
2.070 - Total Other Financing Sources	38,209	2,759	40,968	38,348	2,620
2.080 - Total Revenues and Other Financing Sources	48,559,735	5,097,078	53,656,813	53,739,444	(82,631)
Expenditures:					
3.010 - Personnel Services	22,869,723	4,774,500	27,644,223	27,748,687	(104,465)
3.020 - Employees' Retirement/Insurance Benefits	9,620,367	1,931,660	11,552,027	11,513,533	38,494
3.030 - Purchased Services	5,876,115	1,346,801	7,222,916	7,078,560	144,357
3.040 - Supplies and Materials	1,055,038	155,926	1,210,964	1,166,103	44,862
3.050 - Capital Outlay	23,376	31,608	54,984	50,000	4,984
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	(0)	(0)	(0)	0
4.300 - Other Objects	511,842	24,417	536,258	537,032	(774)
4.500 - Total Expenditures	39,956,460	8,264,913	48,221,373	48,093,914	127,459
Other Financing Uses:					
5.040 - Total Other Financing Uses	214,618	1,794,132	2,008,750	2,015,000	(6,250)
5.050 - Total Expenditures and Other Financing Uses	40,171,078	10,059,045	50,230,123	50,108,914	121,209
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	8,388,657	(4,961,967)	3,426,690	3,630,531	(203,840)
7.010 - Cash Balance July 1			19,083,455	19,083,455	-
7.020 - Cash Balance June 30			22,510,145	22,713,986	(203,840)

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



Dollar Variance:	(82,631)	Dollar Variance:	121,209	Dollar Variance:	(203,840)
Percent Variance:	-0.15%	Percent Variance:	0.24%	Percent Variance:	-0.90%

2025 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: April	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual 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	1,022,000	9,764,000	(769,626)	0	0	18,142,530	18,119,272	23,258
1.020 Public Utility Personal Property	0	0	609,735	0	0	0	0	0	0	1,031,558	0	0	1,641,293	1,625,307	15,986
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	1,953,827	2,065,218	1,947,636	1,938,917	1,934,297	1,931,825	1,931,825	23,539,449	24,001,239	(461,790)
1.040 Restricted Grants-in-Aid	184,178	184,238	184,208	172,630	1,362,249	382,374	370,395	371,809	357,425	416,075	379,353	434,353	4,799,287	4,610,049	189,238
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	1,363,492	(217,121)	0	2,278,334	2,264,611	13,723
1.060 All Other Revenues	48,690	157,666	327,856	205,861	181,106	154,384	160,180	662,036	405,587	277,502	134,952	499,131	3,214,952	3,080,619	134,333
1.070 Total Revenues	6,122,769	7,056,583	2,582,691	3,679,114	3,271,282	2,490,585	2,595,793	4,003,482	12,465,929	4,253,298	2,229,009	2,865,309	53,615,845	53,701,097	(85,252)
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	0	0	0	0	0	0	0	12,098		
2.060 All Other Financing Sources	4,937	649	13,305	37	0	63	2,270	58	184	4,608	838	1,921	28,870		
2.070 Total Other Financing Sources	4,937	649	13,305	37	12,098	63	2,270	58	184	4,608	838	1,921	40,968	38,348	2,620
2.080 Total Revenues and Other Financing Source	6,127,706	7,057,232	2,595,996	3,679,151	3,283,381	2,490,647	2,598,064	4,003,540	12,466,114	4,257,906	2,229,848	2,867,230	53,656,813	53,739,444	(82,631)
3.010 Personnel Services	2,229,645	2,207,823	2,277,396	2,455,085	2,259,400	2,301,464	2,188,773	2,308,941	2,353,725	2,287,471	2,333,345	2,441,155	27,644,223	27,748,687	(104,465)
3.020 Retirement/Benefits	958,831	1,039,406	937,468	935,874	944,826	940,887	957,709	971,292	968,245	965,829	965,830	965,830	11,552,027	11,513,533	38,494
3.030 Purchased Services	506,304	559,410	456,094	530,973	726,960	538,967	630,196	612,702	635,601	678,909	630,539	716,262	7,222,916	7,078,560	144,357
3.040 Supplies and Materials	35,587	162,913	160,879	126,795	121,904	84,531	145,743	61,054	86,977	68,655	82,700	73,227	1,210,964	1,166,103	44,862
3.050 Capital Outlay	6,105	0	0	6,207	0	11,064	0	0	0	0	56	31,552	54,984	50,000	4,984
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	36,099	59,630	6,478	4,017	213,850	19,084	5,333	536,258	537,032	(774)
4.500 Total Expenditures	3,748,503	3,990,226	3,974,537	4,064,056	4,060,331	3,913,012	3,982,051	3,960,467	4,048,564	4,214,713	4,031,553	4,233,359	48,221,373	48,093,914	127,459
5.010 Operating Transfers-Out	0	0	0	0	214,618	0	0	0	0	0	0	1,785,382	2,000,000		
5.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	625	8,125	8,750		
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	0	0	0	0	0	625	1,793,507	2,008,750	2,015,000	(6,250)
5.050 Total Expenditures and Other Financing Use	3,748,503	3,990,226	3,974,537	4,064,056	4,274,948	3,913,012	3,982,051	3,960,467	4,048,564	4,214,713	4,032,178	6,026,866	50,230,123	50,108,914	121,209
6.010 Rev. over/(under) Expenditures	2,379,203	3,067,006	(1,378,542)	(384,905)	(991,568)	(1,422,365)	(1,383,988)	43,072	8,417,549	43,193	(1,802,330)	(3,159,636)	3,426,690	3,630,531	(203,840)
7.010 Beginning Cash Balance	19,083,455	21,462,658	24,529,664	23,151,123	22,766,218	21,774,650	20,352,285	18,968,298	19,011,370	27,428,920	27,472,112	25,669,782	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	20,352,285	18,968,298	19,011,370	27,428,920	27,472,112	25,669,782	22,510,145	22,510,145	22,713,986	(203,840)

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	\$24,529,664	\$23,151,123	\$22,766,218	\$21,774,650	\$20,352,285	\$18,968,298	\$19,011,370	\$27,428,920	\$27,472,112	\$25,669,781	\$22,510,145

**Current Year Cash Balances Actual through April

