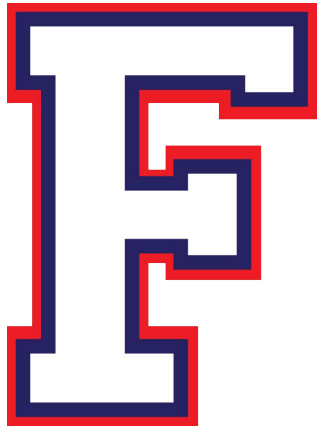




Austintown Local Schools

Month End Financial Report

September FY2026

Blaise E. Karlovic, Treasurer/CFO

AUSTINTOWN LOCAL SCHOOL DISTRICT
MONTH END REPORT FOR SEPTEMBER
FISCAL YEAR 2026
CASH POSITION REPORT

FUND	FUND DESCRIPTION	JULY 1, 2025 CASH BALANCE	FISCAL YEAR 2026 MONTH TO DATE RECEIPTS	FISCAL YEAR 2026 RECEIPTS	FISCAL YEAR 2026 MONTH TO DATE EXPENDITURES	FISCAL YEAR 2026 EXPENDITURES	CASH BALANCE	OUTSTANDING ENCUMBRANCES	UNENCUMBERED CASH BALANCE
GENERAL FUND									
001	GENERAL FUND	22,301,232.18	3,983,924.11	17,651,901.96	4,440,036.61	12,886,493.72	27,066,640.42	3,338,397.32	23,728,243.10
DEBT SERVICE FUND									
002	BOND RETIREMENT	3,951,551.33	222,361.39	1,524,361.39	667,166.89	967,076.99	4,508,835.73	2,835,955.89	1,672,879.84
CAPITAL IMPROVEMENT FUNDS									
003	PERMANENT IMPROVEMENT	1,365,567.30	0.00	0.00	0.00	19,500.00	1,346,067.30	225,500.00	1,120,567.30
004	BUILDING	2,574,782.37	11,330.91	13,480.77	379,060.62	1,134,334.50	1,453,928.64	1,247,526.30	206,402.34
070	CAPITAL PROJECTS	3,218,124.25	0.00	0.00	0.00	0.00	3,218,124.25	0.00	3,218,124.25
	TOTAL CAPITAL IMPROVEMENT FUNDS	7,158,473.92	11,330.91	13,480.77	379,060.62	1,153,834.50	6,018,120.19	1,473,026.30	4,545,093.89
SPECIAL REVENUE FUNDS									
006	FOOD SERVICE	1,308,673.65	90,681.56	347,547.84	283,382.31	756,819.95	899,401.54	1,320,625.22	(421,223.68)
018	PUBLIC SCHOOL SUPPORT	207,769.62	13,965.09	17,584.63	6,317.01	21,603.62	203,750.63	20,770.58	182,980.05
019	OTHER GRANT	148,314.79	0.00	0.00	16,077.36	36,000.00	112,314.79	126.38	112,188.41
034	OSFC PROJ--5 MILLS MAINTENANCE FUND	4,483,637.16	19,592.68	142,592.68	50,713.94	86,366.55	4,539,863.29	102,191.40	4,437,671.89
035	TERMINATION BENEFITS	500,000.00	286,372.09	286,372.09	786,372.09	786,372.09	0.00	0.00	0.00
200	STUDENT MANAGED ACTIVITY	133,141.42	14,149.66	32,614.16	6,666.13	29,310.16	136,445.42	56,631.07	79,814.35
300	DISTRICT MANAGED ACTIVITY	170,612.63	60,881.82	135,281.53	15,150.74	147,923.71	157,970.45	61,413.37	96,557.08
451	NETWORK CONNECTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)
499	MISCELLANEOUS STATE GRANT FUND	2,955.29	0.00	0.00	84,277.12	91,782.12	(88,826.83)	821.88	(89,648.71)
516	FY19 Title VI-B	(17,551.51)	4,299.93	37,218.85	105,227.13	139,610.07	(119,942.73)	140.81	(120,083.54)
551	FY20 TITLE III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572	TITLE I DISADVANTAGED STUDENTS	(6,008.65)	60,142.78	147,483.97	101,690.46	373,980.65	(232,505.33)	41,139.76	(273,645.09)
584	TITLE IV-A	(3,285.80)	20,735.73	24,021.53	6,868.93	20,735.73	0.00	3,024.16	(3,024.16)
587	IDEA SPECIAL EDUCATION PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	IMPROVING TEACHER QUALITY	(5,329.94)	16,337.93	31,533.12	18,704.18	56,471.27	(30,268.09)	14,866.96	(45,135.05)
599	MISCELLANEOUS FEDERAL GRANT FUND	1,200.17	0.00	0.00	0.00	0.00	1,200.17	0.00	1,200.17
	TOTAL SPECIAL REVENUE FUNDS	6,924,128.83	587,159.27	1,202,250.40	1,481,447.40	2,546,975.92	5,579,403.31	1,630,751.59	3,948,651.72
	TOTAL ALL GOVERNMENTAL FUNDS	40,335,386.26	4,804,775.68	20,391,994.52	6,967,711.52	17,554,381.13	43,172,999.65	9,278,131.10	33,894,868.55
ENTERPRISE FUNDS									
020	SPECIAL ENTERPRISE FUND	25,791.37	1,509.50	12,869.50	1,797.90	1,797.90	36,862.97	3,904.98	32,957.99
011	FALCON STORE	1,171.70	2,619.70	2,782.60	1,682.07	1,685.85	2,268.45	200.00	2,068.45
	TOTAL ENTERPRISE FUNDS	26,963.07	4,129.20	15,652.10	3,479.97	3,483.75	39,131.42	4,104.98	35,026.44
AGENCY FUNDS									
022	DISTRICT AGENCY	9,212.55	0.00	750.00	0.00	1,403.50	8,559.05	0.00	8,559.05
	TOTAL AGENCY FUNDS	9,212.55	0.00	750.00	0.00	1,403.50	8,559.05	0.00	8,559.05
PRIVATE PURPOSE TRUST FUND									
007	SPECIAL TRUST	153,763.15	7,625.73	11,834.02	1,000.00	14,618.00	150,979.17	5,747.00	145,232.17
INTERNAL SERVICE FUND									
024	SELF INSURANCE ACCOUNT	1,704,558.15	0.00	0.00	0.00	0.00	1,704,558.15	0.00	1,704,558.15
027	WORKERS COMPENSATION ACCOUNT	49,985.08	22,622.30	66,011.83	1,250.00	6,250.00	109,746.91	5,000.00	104,746.91
	TOTAL INTERNAL SERVICE FUND	1,754,543.23	22,622.30	66,011.83	1,250.00	6,250.00	1,814,305.06	5,000.00	1,809,305.06
	TOTAL ALL FUNDS	40,574,138.41	4,839,152.91	20,486,242.47	6,973,441.49	17,580,136.38	45,185,974.35	9,292,983.08	35,892,991.27

**AUSTINTOWN LOCAL SCHOOL DISTRICT
MONTH END REPORT FOR SEPTEMBER
FISCAL YEAR 2026
BUDGET REPORT**

FUND	FUND DESCRIPTION	FISCAL YEAR 2026 PERMANENT APPROPRIATIONS	PRIOR YEAR CARRYOVER ENCUMBRANCES	FYTD BOARD APPROVED AMENDMENTS	FISCAL YEAR 2026 EXPENDABLE	FISCAL YEAR 2026 EXPENDITURES	OUTSTANDING ENCUMBRANCES	BUDGET AVAILABLE FOR EXPENDITURE
GENERAL FUND								
001	GENERAL FUND	\$50,491,793.22	\$471,108.56		\$50,962,901.78	\$12,886,493.72	\$3,338,397.32	\$34,738,010.74
DEBT SERVICE FUNDS								
002	BOND RETIREMENT	\$3,621,223.43			\$3,621,223.43	\$967,076.99	\$2,835,955.89	(\$181,809.45)
CAPITAL IMPROVEMENT FUNDS								
003	PERMANENT IMPROVEMENT	\$1,020,000.00			\$1,020,000.00	\$19,500.00	\$225,500.00	\$775,000.00
004	BUILDING	\$67,207.82	\$2,381,860.80		\$2,449,068.62	\$1,134,334.50	\$1,247,526.30	\$0.00
070	CAPITAL PROJECTS	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL CAPITAL IMPROVEMENT FUNDS	\$1,087,207.82	\$2,381,860.80	\$0.00	\$3,469,068.62	\$1,153,834.50	\$1,473,026.30	\$0.00
SPECIAL REVENUE FUNDS								
006	FOOD SERVICE	\$2,476,463.98	\$348,364.79		\$2,824,828.77	\$756,819.95	\$1,320,625.22	\$747,383.60
018	PUBLIC SCHOOL SUPPORT	\$188,576.96			\$188,576.96	\$21,603.62	\$20,770.58	\$146,202.76
019	OTHER GRANT	\$36,000.00			\$36,000.00	\$36,000.00	\$126.38	(\$126.38)
034	OSFC PROJ.-5 MILLS MAINTENANCE FUND	\$475,000.00			\$475,000.00	\$86,366.55	\$102,191.40	\$286,442.05
035	TERMINATION BENEFITS	786,372.09			0.00	\$786,372.09	\$0.00	0.00
200	STUDENT MANAGED ACTIVITY	\$188,409.69	\$8,000.00		\$196,409.69	\$29,310.16	\$56,631.07	\$110,468.46
300	DISTRICT MANAGED ACTIVITY	\$424,719.65	\$7,154.78		\$431,874.43	\$147,923.71	\$61,413.37	\$222,537.35
451	DATA COMMUNICATION FUND	\$7,200.00			\$7,200.00	\$0.00	\$9,000.00	(\$1,800.00)
499	MISCELLANEOUS STATE GRANT FUND	\$429,126.42	\$914.91		\$430,041.33	\$91,782.12	\$821.88	\$337,437.33
516	FY19 Title VI-B	\$1,093,287.85			\$1,093,287.85	\$139,610.07	\$140.81	\$0.00
551	FY20 TITLE III LEP	\$0.00			\$0.00	\$ -	\$0.00	\$0.00
572	TITLE I DISADVANTAGED STUDENTS	\$1,271,932.41			\$1,271,932.41	\$373,980.65	\$41,139.76	\$856,812.00
584	TITLE IV-A	\$88,744.14			\$88,744.14	\$20,735.73	\$3,024.16	\$64,984.25
587	IDEA SPECIAL ED. PRESCHOOL	\$0.00			\$0.00	\$ -	\$0.00	\$0.00
590	IMPROVING TEACHER QUALITY	\$209,910.79	\$3,935.00		\$213,845.79	\$56,471.27	\$14,866.96	\$142,507.56
599	MISCELLANEOUS FEDERAL GRANT FUND	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL SPECIAL REVENUE FUNDS	\$7,675,743.98	\$368,369.48	\$0.00	\$7,257,741.37	\$2,546,975.92	\$1,630,751.59	\$2,912,848.98
	TOTAL ALL GOVERNMENTAL FUNDS	\$62,875,968.45	\$3,221,338.84	\$0.00	\$65,310,935.20	\$17,554,381.13	\$9,278,131.10	\$37,469,050.27
ENTERPRISE FUNDS								
020	SPECIAL ENTERPRISE FUND	\$34,150.00			\$34,150.00	\$1,797.90	\$3,904.98	\$28,447.12
011	FALCON STORE	\$15,000.00			\$15,000.00	\$1,685.85	\$200.00	\$13,114.15
	TOTAL ENTERPRISE FUNDS	\$49,150.00		\$0.00	\$49,150.00	\$3,483.75	\$4,104.98	\$41,561.27
AGENCY FUNDS								
022	DISTRICT AGENCY	\$1,403.50			\$1,403.50	\$1,403.50	\$0.00	\$0.00
	TOTAL AGENCY FUNDS	\$1,403.50		\$0.00	\$1,403.50	\$1,403.50	\$0.00	\$0.00
PRIVATE PURPOSE TRUST FUND								
007	SPECIAL TRUST	\$17,088.12			\$17,088.12	\$14,618.00	\$5,747.00	(\$3,276.88)
INTERNAL SERVICE FUND								
024	WORKERS COMPENSATION ACCOUNT	\$8,839.36			\$8,839.36	\$0.00	\$0.00	\$8,839.36
027	EMPLOYEE/EMPLOYER - SELF INSURANCE	\$128,480.00			\$128,480.00	\$6,250.00	\$5,000.00	\$117,230.00
	TOTAL INTERNAL SERVICE FUNDS	\$137,319.36		\$0.00	\$137,319.36	\$6,250.00	\$5,000.00	\$126,069.36
	TOTAL ALL FUNDS	\$63,080,929.43	\$3,221,338.84	\$0.00	\$65,515,896.18	\$17,580,136.38	\$9,292,983.08	\$37,633,404.02

**AUSTINTOWN LOCAL SCHOOL DISTRICT
MONTH END REPORT FOR SEPTEMBER
FISCAL YEAR 2026
INVESTMENT REPORT**

BANK INVESTMENT TYPE	BALANCE VALUE	INVESTMENT INCOME LESS MANAGEMENT FEES FOR SEPTEMBER	FISCAL YEAR 2026 INVESTMENT INCOME POSTED TO DATE	SEPTEMBER INTEREST RATE
REDTREE INVESTMENTS HELD BY U.S. BANK				
US GOVERNMENT AGENCY	\$ 3,936,348.95			4.40%
US GOVERNMENT AGENCY DISCOUNT NOTES	\$ -			
US GOVERNMENT AGENCY DISCOUNT	\$ 4,243,113.34			4.17%
CERTIFICATES OF DEPOSIT	\$ -			
COMMERCIAL PAPER	\$ 1,909,332.51			4.37%
MONEY MARKET	\$ 15,872.20			3.98%
TOTAL REDTREE INVESTMENTS	\$ 10,104,667.00	\$ 48,435.02	\$ 96,269.90	4.23%
HILLTOP SECURITIES				
HILLTOP SECURITIES	\$ -	\$ -	\$ -	0.00%
TOTAL HILLTOP INVESTMENTS	\$ -	\$ -	\$ -	0.00%
KEY BANK SECURITIES				
KEY BANK SECURITIES	\$ 24,633,101.15	\$ 112,567.80	\$ 224,494.18	4.60%
TOTAL KEY BANK INVESTMENTS	\$ 24,633,101.15	\$ 112,567.80	\$ 224,494.18	4.60%
MONEY MARKET ACCOUNTS				
STAR OHIO	\$ 126,471.86	\$ 476.70	\$ 1,409.49	4.45%
FARMERS NATIONAL BANK	\$ 9,538,844.82	\$ 38,204.24	\$ 104,102.99	4.55%
TOTAL MONEY MARKET ACCOUNTS	\$ 9,665,316.68	\$ 38,680.94	\$ 105,512.48	4.50%
TOTAL INVESTMENTS	\$ 44,403,084.83		\$ 426,276.56	

**AUSTINTOWN LOCAL SCHOOL DISTRICT
MONTH END REPORT FOR SEPTEMBER
FISCAL YEAR 2025
BANK RECONCILIATION**

Farmers Sweep	\$1,500,000.00
Farmers Money Market	\$9,538,844.82
Key Bank	\$23,734,033.25
Star Ohio	\$126,471.86
Red Tree Investments	\$10,104,667.00
BANK BALANCES	\$45,004,016.93

OUTSTANDING PETTY CASH

Athletics Change Fund	\$ 8,000.00
AMS	\$ 50.00
AMS Drama	\$ -
Fitch Drama	\$ -
Food Service	\$ 650.00
Building Change Fund	\$ 50.00
Faclon Nest	\$ -
Treasurer Office	\$ 200.00
Outstanding Petty Cash	\$ 8,950.00

CONSTRUCTION FUND

Construction Balance	\$ 329,505.86
CONSTRUCTION BALANCES	\$329,505.86

OUTSTANDING A/P CHECKS	\$ (165,436.23)
OUTSTANDING PAYROLL CHECKS	
AP RECON	\$ 8,486.75
PAYROLL RECON	\$ 451.04

BANK BALANCE	45,185,974.35
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FUND BALANCE	45,185,974.35
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Bank Balance = Fund Balance	0.00
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OUTSTANDING A/P CHECK CALCULATION:

Current A/P Outstanding Checks

OUTSTANDING A/P CORRECTIONS CALCULATION:

	DEPOSIT IN TRANSIT	\$ (2.00)
TITAN		\$ 1,519.00
GLCOG	VSP	(9,312.88)
Gordon Food		16,282.63
Total A/P Corrections		8,486.75

OUTSTANDING Payroll CHECK CALCULATION:

Current Payroll Outstanding Checks

		\$ 451.04
Total Payroll Corrections		451.04

**AUSTINTOWN LOCAL SCHOOL DISTRICT
MONTH END REPORT FOR SEPTEMBER
FISCAL YEAR 2025**

PAYROLL RECONCILIATION

Farmers Payroll Account	\$41,606.93
BANK BALANCES	\$41,606.93

Bank Transfers In Transit	
SDIT	0.00
EXPERT PAY	0.00
PAYROLL TRANSFER	0.00
TASC FEES	1,767.18
TASC INVOICES	(7,635.62)
STALE CHECKS	(1,866.84)
Total Bank Transfers In Transit	<u>\$ (7,735.28)</u>

Outstanding Payroll Checks	<u>\$ (33,870.15)</u>
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Bank Transfer	\$ (1.50)
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BANK BALANCE	0.00
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