



Austintown Local School District

Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through September

Treasurer/CFO, Blaise E. Karlovic

Table of Contents

| | |
|---|---|
| FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH SEPTEMBER | 3 |
| FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - SEPTEMBER | 4 |
| FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - SEPTEMBER | 5 |
| FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER | 6 |
| FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - SEPTEMBER | 7 |

FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$1,522,781

UNFAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$1,198,038

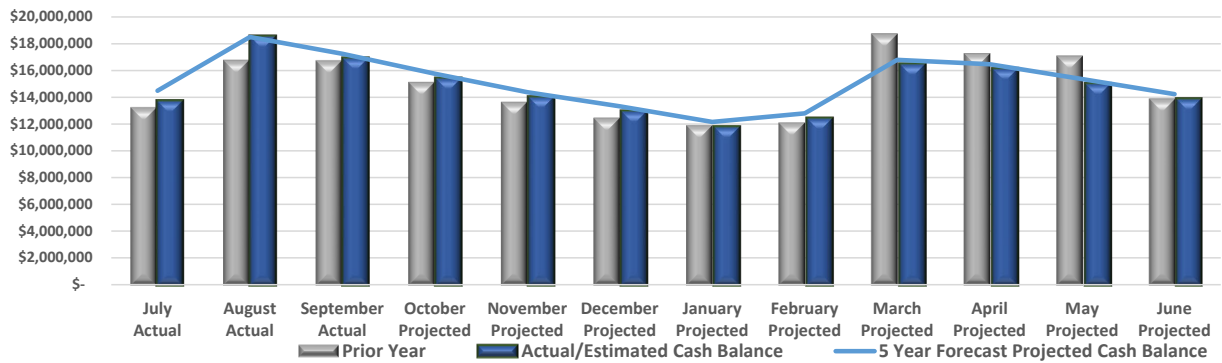
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$324,744

UNFAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



SEPTEMBER CASH BALANCE IS

\$215,269

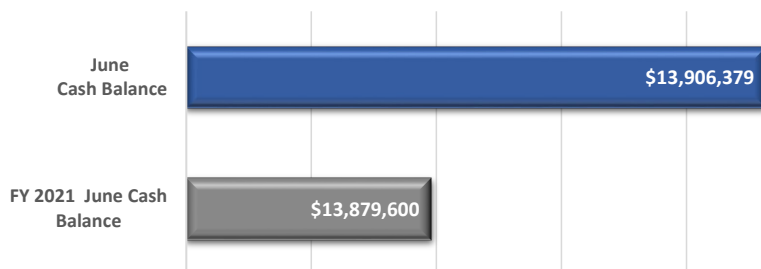
MORE THAN LAST SEPTEMBER

SEPTEMBER CASH BALANCE IS

\$(324,744)

LESS THAN THE FORECASTED
AMOUNT

3. FISCAL YEAR 2022 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



OPERATING SURPLUS OF

\$26,778

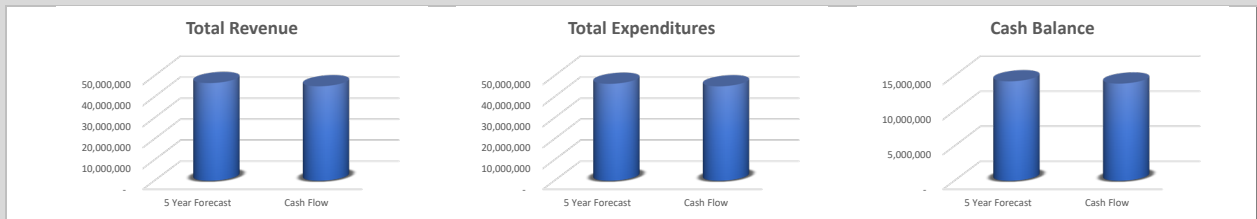
WILL INCREASE THE CASH BALANCE
BY THE END OF THE FISCAL YEAR

FYTD Thru SEPTEMBER

Five Year Forecast Comparison to Actual Cash Flow

| | Difference | Proj. from Current 5year Forecast 2022 | Proj. from Actual/Est. Cash Flow 2022 | FYTD Actual Through Month Of: Through September | Estimated for Remaining Months |
|--|--------------------|--|---------------------------------------|---|--------------------------------|
| Revenue: | | | | | |
| 1.010 - General Property Tax (Real Estate) | 506,909 | 15,883,820 | 16,390,729 | 7,892,000 | 8,498,729 |
| 1.020 - Public Utility Personal Property | (420,854) | 1,289,961 | 869,107 | - | 869,107 |
| 1.030 - Income Tax | - | - | - | - | - |
| 1.035 - Unrestricted Grants-in-Aid | (633,067) | 21,512,159 | 20,879,092 | 4,945,817 | 15,933,275 |
| 1.040 - 1.045 - Restricted Grants-in-Aid | (26,443) | 761,186 | 734,743 | 180,019 | 554,724 |
| | - | - | - | - | - |
| 1.050 - Property Tax Allocation | (349,215) | 2,368,978 | 2,019,763 | - | 2,019,763 |
| 1.060 - All Other Operating Revenues | (454,382) | 4,217,193 | 3,762,811 | 596,360 | 3,166,451 |
| 1.070 - Total Revenue | (1,377,053) | 46,033,297 | 44,656,244 | 13,614,196 | 31,042,048 |
| Other Financing Sources: | | | | | |
| 2.070 - Total Other Financing Sources | (145,729) | 571,369 | 425,640 | 49,762 | 375,879 |
| 2.080 - Total Revenues and Other Financing Sources | (1,522,782) | 46,604,666 | 45,081,885 | 13,663,958 | 31,417,926 |
| Expenditures: | | | | | |
| 3.010 - Personnel Services | (257,249) | 24,060,542 | 23,803,293 | 5,836,171 | 17,967,121 |
| 3.020 - Employees' Retirement/Insurance Benefits | (48,395) | 10,155,356 | 10,106,961 | 2,858,888 | 7,248,073 |
| 3.030 - Purchased Services | (688,735) | 10,293,213 | 9,604,478 | 1,663,928 | 7,940,550 |
| 3.040 - Supplies and Materials | (72,487) | 1,041,867 | 969,381 | 200,206 | 769,175 |
| 3.050 - Capital Outlay | 15,923 | 50,037 | 65,960 | 36,044 | 29,916 |
| 3.060 - 4.060 - Intergovernmental, Debt & Interest | (16,834) | 70,426 | 53,592 | - | - |
| | - | - | - | - | - |
| 4.300 - Other Objects | (113,096) | 466,702 | 353,606 | 30,707 | 322,899 |
| 4.500 - Total Expenditures | (1,180,872) | 46,138,143 | 44,957,271 | 10,625,944 | 34,277,734 |
| Other Financing Uses: | | | | | |
| 5.040 - Total Other Financing Uses | (17,165) | 115,001 | 97,836 | - | 97,836 |
| 5.050 - Total Expenditures and Other Financing Uses | (1,198,038) | 46,253,144 | 45,055,106 | 10,625,944 | 34,375,570 |
| Excess of Rev & Other Financing Uses Over (Under) | | | | | |
| 6.010 - Expenditures and Other Financing Uses | (324,744) | 351,522 | 26,778 | 3,038,014 | (2,957,643) |
| | - | - | - | - | - |
| 7.010 - Cash Balance July 1 | - | 13,879,600 | 13,879,600 | | |
| 7.020 - Cash Balance June 30 | (324,744) | 14,231,123 | 13,906,379 | | |

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



Dollar Variance: (1,522,782)
Percent Variance: -3.27%

Dollar Variance: (1,198,038)
Percent Variance: -2.59%

Dollar Variance: (324,744)
Percent Variance: -2.28%

| Revenue Analytics | 2020 | 2021 | 2022 | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
|---|----------------------------|----------------------------|----------------------------|---|---|
| Expenditure Analytics | | | | | |
| Revenue by Receipt Code - Fiscal Year to Date | | | | | |
| Tax Revenue | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 1100 - 1199 Local Taxes | \$7,989,714 | \$7,874,420 | \$7,892,000 | -\$115,294 | \$17,580 |
| Total | \$7,989,714 | \$7,874,420 | \$7,892,000 | -\$115,294 | \$17,580 |
| Locally Generated Revenue | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 1200 - 1299 Tuition and Patron Payments | \$1,035,600 | \$890,550 | \$523,056 | -\$145,051 | -\$367,494 |
| 1300 - 1399 Transportation Fees | \$848 | \$0 | \$1,343 | -\$848 | \$1,343 |
| 1400 - 1499 Investment Earnings | \$217,277 | \$71,525 | \$57,846 | -\$145,751 | -\$13,679 |
| 1500 - 1599 Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1600 - 1699 Student Activities | \$3,562 | \$1,610 | \$2,323 | -\$1,952 | \$713 |
| 1700 - 1799 Class Fees | \$11,861 | \$3,157 | \$3,166 | -\$8,704 | \$9 |
| 1800 - 1899 Miscellaneous Receipts | \$5,294 | \$9,420 | \$7,868 | \$4,126 | -\$1,552 |
| 1900 - 1999 Other Revenue Not Above | \$3,970 | \$0 | \$2,019 | -\$3,970 | \$2,019 |
| Total | \$1,278,411 | \$976,262 | \$597,621 | -\$302,149 | -\$378,641 |
| Intermediate Revenue | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 2100 - 2199 Restricted Grants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2200 - 2299 Restricted Grants In Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2300 - 2399 Revenue For/Behalf of District | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2400 - 2499 Revenue in Lieu of Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 3100 - 3199 Unrestricted Grants In Aid | \$5,432,718 | \$5,173,005 | \$4,945,817 | -\$259,713 | -\$227,188 |
| 3200 - 3299 Restricted Aid State | \$180,048 | \$180,009 | \$180,019 | -\$39 | \$10 |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$0 | \$1,150,257 | \$0 | \$1,150,257 | -\$1,150,257 |
| 3400 - 3499 Revenue in Lieu of Taxes by State | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$5,612,766 | \$6,503,271 | \$5,125,836 | \$890,505 | -\$1,377,435 |
| Federal Revenue | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 4100 - 4199 Unrestricted Fed | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4200 - 4299 Restricted Fed | \$358,471 | \$2,668 | \$748 | -\$355,803 | -\$1,920 |
| 4300 - 4399 Revenue in Behalf of Dist Fed | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 - 4499 In Lieu of Taxes Federal | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$358,471 | \$2,668 | \$748 | -\$355,803 | -\$1,920 |
| Other Financing Sources | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 5100 - 5199 Transfers In | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| 5200 - 5299 Advances In | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300 - 5399 Refund of Prior Year Expense | \$437,709 | \$345,504 | \$47,753 | -\$92,205 | -\$297,751 |
| Total | \$437,709 | \$378,178 | \$47,753 | -\$99,532 | -\$330,424 |
| Total Revenue | \$15,677,071 | \$15,734,798 | \$13,663,958 | \$57,727 | -\$2,070,840 |

| Revenue Analytics | 2020 | 2021 | 2022 | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
|---|------------------------------------|------------------------------------|------------------------------------|--|--|
| Expenditure Analytics | | | | | |
| Expenditure by Object Code - Fiscal Year to Date | | | | | |
| 3.01 Salaries | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 111 - Regular Certified Salaries | \$4,898,752 | \$4,365,412 | \$4,670,432 | -\$533,339 | \$305,020 |
| 112-119 All Other Certified Salaries | \$176,961 | \$92,307 | \$85,826 | -\$84,655 | -\$6,481 |
| 120 - 129 Certified Compensated Absences | \$0 | \$0 | \$0 | \$0 | \$0 |
| 130 - 139 Certified Other Compensation | \$90,198 | \$0 | \$0 | -\$90,198 | \$0 |
| 141 Regular Classified Salaries | \$1,169,781 | \$1,006,541 | \$1,029,745 | -\$163,240 | \$23,204 |
| 142 - 149 All Other Classified Salaries | \$32,046 | \$19,928 | \$48,919 | -\$12,118 | \$28,991 |
| 151 - 159 Classified Compensated Absences | \$0 | \$0 | \$0 | \$0 | \$0 |
| 161 - 169 Classified Other Compensation | \$19,160 | \$0 | \$0 | -\$19,160 | \$0 |
| 170 - 190 - Other Wages and Salaries | \$4,250 | \$3,125 | \$1,250 | -\$1,125 | -\$1,875 |
| Total | \$6,391,148 | \$5,487,313 | \$5,836,171 | -\$903,835 | \$348,858 |
| 3.02 Fringe Benefits | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 210-219 Retirement Certified | \$840,090 | \$845,542 | \$805,686 | \$5,452 | -\$39,856 |
| 220-229 Retirement Classified | \$286,635 | \$266,692 | \$273,978 | -\$19,943 | \$7,286 |
| 230-239 Employee Reimbursements and Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| 240-249 Insurance Certified | \$1,405,954 | \$1,432,613 | \$1,525,160 | \$26,659 | \$92,548 |
| 250-259 Insurance Classified | \$236,472 | \$214,757 | \$254,064 | -\$21,715 | \$39,307 |
| 260-269 Insurance - Workers' Compensation | \$55,689 | \$0 | \$0 | -\$55,689 | \$0 |
| 270-279 Deferred Compensation | \$7,164 | \$0 | \$0 | -\$7,164 | \$0 |
| 280-289 Insurance Unemployment | \$5,019 | \$33,818 | \$0 | \$28,799 | -\$33,818 |
| 290-299 Other Retirement and Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$2,837,023 | \$2,793,422 | \$2,858,888 | -\$43,601 | \$65,466 |
| 3.03 Purchased Services | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 410-419 Professional and Technical Services | \$1,128,532 | \$791,446 | \$906,284 | -\$337,086 | \$114,838 |
| 420-429 Non-utility Property Services | \$124,070 | \$95,023 | \$55,290 | -\$29,047 | -\$39,733 |
| 430-439 Travel, Mileage, Meeting Expense | \$6,071 | \$1,089 | \$2,604 | -\$4,982 | \$1,515 |
| 440-449 Communications | \$27,264 | \$24,114 | \$38,226 | -\$3,150 | \$14,112 |
| 450-459 Utilities | \$204,567 | \$180,303 | \$199,931 | -\$24,264 | \$19,628 |
| 460-469 Contracted Craft or Trade Services | \$5,408 | \$1,588 | \$15,270 | -\$3,820 | \$13,682 |
| 470-479 Tuition and Similar | \$1,135,446 | \$1,149,760 | \$433,009 | \$14,314 | -\$716,751 |
| 480-489 Pupil Transportation | \$29,790 | \$8,428 | \$7,453 | -\$21,362 | -\$975 |
| 490-499 Other Purchased Services | \$7,417 | \$6,340 | \$5,861 | -\$1,077 | -\$479 |
| Total | \$2,668,564 | \$2,258,091 | \$1,663,928 | -\$410,473 | -\$594,163 |
| 3.04 Supplies | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 510-519 General Supplies | \$109,803 | \$140,154 | \$95,332 | \$30,351 | -\$44,822 |
| 520-529 Textbooks | \$2,707 | \$520 | \$244 | -\$2,187 | -\$276 |
| 530-539 Library Books | \$0 | \$0 | \$0 | \$0 | \$0 |
| 540-549 Newspapers, Periodicals, Films | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550-559 Supplies for Resale | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560-569 Food and Related Supplies | \$1,635 | \$0 | \$0 | -\$1,635 | \$0 |
| 570-579 Supplies for Operation and Repair - Buildings | \$50,380 | \$101,663 | \$65,318 | \$51,283 | -\$36,345 |
| 580-589 Supplies for Operation and Repair - Vehicles | \$36,697 | \$31,487 | \$39,312 | -\$5,210 | \$7,825 |
| 590-599 Other Supplies and Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$201,222 | \$273,825 | \$200,206 | \$72,603 | -\$73,619 |
| 3.05 Capital and Equipment | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 610-619 Land | \$0 | \$0 | \$0 | \$0 | \$0 |
| 620-629 Buildings | \$0 | \$0 | \$0 | \$0 | \$0 |
| 630-639 Improvements Other Than Buildings | \$0 | \$0 | \$0 | \$0 | \$0 |
| 640-649 Equipment | \$3,617 | \$36 | \$2,659 | -\$3,582 | \$2,623 |
| 650-659 Vehicles | \$0 | \$0 | \$33,385 | \$0 | \$33,385 |
| 660-669 School Buses | \$0 | \$0 | \$0 | \$0 | \$0 |
| 670-679 Library Books | \$0 | \$0 | \$0 | \$0 | \$0 |
| 680-689 Livestock | \$0 | \$0 | \$0 | \$0 | \$0 |
| 690-699 Other Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$3,617 | \$36 | \$36,044 | -\$3,582 | \$36,008 |
| 3.06 Other Objects (800's) | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 810-819 Redemption of Principal | \$8,104 | \$11,328 | \$1,480 | \$3,224 | -\$9,847 |
| 820-829 Interest | \$807 | \$554 | \$6 | -\$253 | -\$548 |
| 830-839 Other Debt Service Payments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 840-849 Dues and Fees | \$146,480 | \$145,132 | \$14,646 | -\$1,348 | -\$130,486 |
| 850-859 Insurance | \$1,452 | \$13,069 | \$12,305 | \$11,617 | -\$764 |
| 860-869 Judgments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 870-879 Taxes and Assessments | \$53 | \$0 | \$0 | -\$53 | \$0 |
| 880-889 Awards and Prizes | \$0 | \$513 | \$0 | \$513 | -\$513 |
| 890-899 Other Miscellaneous Expenditures | \$186 | \$50 | \$3,757 | -\$136 | \$3,707 |
| Total | \$157,082 | \$170,645 | \$32,194 | \$13,563 | -\$138,452 |
| Other Uses of Funds (900's) | FY2020 July - September | FY2021 July - September | FY2022 July - September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| Transfers Out | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| Advances Out | \$0 | \$0 | \$0 | \$0 | \$0 |
| All Other Financing Uses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| Total Expenditures | \$12,258,656 | \$11,016,005 | \$10,627,431 | -\$1,242,652 | -\$388,574 |

| Revenue Analytics | 2020 | 2021 | 2022 | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
|---|---------------------|---------------------|---------------------|---|---|
| Expenditure Analytics | | | | | |
| Revenue by Receipt Code - Monthly | | | | | |
| Tax Revenue | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 1100 - 1199 Local Taxes | \$217,714 | \$150,420 | \$0 | -\$67,294 | -\$150,420 |
| Total | \$217,714 | \$150,420 | \$0 | | |
| Locally Generated Revenue | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 1200 - 1299 Tuition and Patron Payments | \$406,668 | \$369,398 | \$15,884 | -\$37,270 | -\$353,515 |
| 1300 - 1399 Transportation Fees | \$139 | \$0 | \$0 | -\$139 | \$0 |
| 1400 - 1499 Investment Earnings | \$70,399 | \$23,996 | \$21,072 | -\$46,402 | -\$2,925 |
| 1500 - 1599 Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1600 - 1699 Student Activities | \$2,330 | \$1,100 | \$1,553 | -\$1,230 | \$453 |
| 1700 - 1799 Class Fees | \$7,773 | \$1,077 | \$2,432 | -\$6,696 | \$1,355 |
| 1800 - 1899 Miscellaneous Receipts | \$1,252 | \$8,279 | \$1,383 | \$7,027 | -\$6,896 |
| 1900 - 1999 Other Revenue Not Above | \$0 | \$0 | \$121 | \$0 | \$121 |
| Total | \$488,560 | \$403,851 | \$42,444 | -\$84,710 | -\$361,407 |
| Intermediate Revenue | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 2100 - 2199 Restricted Grants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2200 - 2299 Restricted Grants In Aid | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2300 - 2399 Revenue For/Behalf of District | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2400 - 2499 Revenue in Lieu of Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 3100 - 3199 Unrestricted Grants In Aid | \$1,765,062 | \$1,706,613 | \$1,637,537 | -\$58,448 | -\$69,076 |
| 3200 - 3299 Restricted Aid State | \$60,017 | \$60,006 | \$60,006 | -\$10 | \$0 |
| 313X Reimbursements & 3300 - 3399 State Revenue Other | \$0 | \$1,150,257 | \$0 | \$1,150,257 | -\$1,150,257 |
| 3400 - 3499 Revenue in Lieu of Taxes by State | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,825,078 | \$2,916,877 | \$1,697,543 | \$1,091,798 | -\$1,219,333 |
| Federal Revenue | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 4100 - 4199 Unrestricted Fed | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4200 - 4299 Restricted Fed | \$0 | \$2,668 | \$0 | \$2,668 | -\$2,668 |
| 4300 - 4399 Revenue in Behalf of Dist Fed | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 - 4499 In Lieu of Taxes Federal | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$2,668 | \$0 | \$2,668 | -\$2,668 |
| Other Financing Sources | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 5100 - 5199 Transfers In | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| 5200 - 5299 Advances In | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300 - 5399 Refund of Prior Year Expense | \$159,363 | \$345,304 | \$47,753 | \$185,941 | -\$297,551 |
| Total | \$159,363 | \$377,978 | \$47,753 | \$218,615 | -\$330,224 |
| Total Revenue | \$2,690,715 | \$3,851,792 | \$1,787,740 | \$1,161,077 | -\$2,064,052 |

| Revenue Analytics | 2020 | 2021 | 2022 | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
|---|-----------------------------|-----------------------------|-----------------------------|--|--|
| Expenditure Analytics | | | | | |
| Expenditure by Object Code - Monthly | | | | | |
| 3.01 Salaries | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 111 - Regular Certified Salaries | \$1,501,378 | \$1,482,072 | \$1,598,892 | -\$19,306 | \$116,821 |
| 112-119 All Other Certified Salaries | \$48,828 | \$54,086 | \$36,000 | \$5,258 | -\$18,086 |
| 120 - 129 Certified Compensated Absences | \$0 | \$0 | \$0 | \$0 | \$0 |
| 130 - 139 Certified Other Compensation | \$12,500 | \$0 | \$0 | -\$12,500 | \$0 |
| 141 Regular Classified Salaries | \$380,716 | \$320,426 | \$344,054 | -\$60,290 | \$23,628 |
| 142 - 149 All Other Classified Salaries | \$18,768 | \$13,711 | \$14,812 | -\$5,058 | \$1,101 |
| 151 - 159 Classified Compensated Absences | \$0 | \$0 | \$0 | \$0 | \$0 |
| 161 - 169 Classified Other Compensation | \$1,712 | \$0 | \$0 | -\$1,712 | \$0 |
| 170 - 190 - Other Wages and Salaries | \$4,250 | \$3,125 | \$1,250 | -\$1,125 | -\$1,875 |
| Total | \$1,968,152 | \$1,873,419 | \$1,995,008 | -\$94,733 | \$121,589 |
| 3.02 Fringe Benefits | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 210-219 Retirement Certified | \$275,890 | \$289,061 | \$259,653 | \$13,170 | -\$29,408 |
| 220-229 Retirement Classified | \$95,612 | \$126,463 | \$69,339 | \$30,852 | -\$57,124 |
| 230-239 Employee Reimbursements and Other | \$0 | \$0 | \$0 | \$0 | \$0 |
| 240-249 Insurance Certified | \$465,440 | \$486,791 | \$489,394 | \$21,351 | \$2,602 |
| 250-259 Insurance Classified | \$81,474 | \$66,650 | \$85,164 | -\$14,824 | \$18,514 |
| 260-269 Insurance - Workers' Compensation | \$17,322 | \$0 | \$0 | -\$17,322 | \$0 |
| 270-279 Deferred Compensation | \$0 | \$0 | \$0 | \$0 | \$0 |
| 280-289 Insurance Unemployment | \$4,235 | \$3,090 | \$0 | -\$1,145 | -\$3,090 |
| 290-299 Other Retirement and Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$939,973 | \$972,054 | \$903,550 | \$32,082 | -\$68,504 |
| 3.03 Purchased Services | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 410-419 Professional and Technical Services | \$392,241 | \$287,052 | \$286,726 | -\$105,189 | -\$326 |
| 420-429 Non-utility Property Services | \$26,013 | \$21,880 | \$24,085 | -\$4,134 | \$2,205 |
| 430-439 Travel, Mileage, Meeting Expense | \$4,523 | \$589 | \$925 | -\$3,935 | \$336 |
| 440-449 Communications | \$4,539 | \$4,363 | \$13,304 | -\$176 | \$8,941 |
| 450-459 Utilities | \$130,389 | \$60,042 | \$52,438 | -\$70,347 | -\$7,605 |
| 460-469 Contracted Craft or Trade Services | \$5,408 | \$0 | \$0 | -\$5,408 | \$0 |
| 470-479 Tuition and Similar | \$382,975 | \$388,730 | \$3,647 | \$5,755 | -\$385,084 |
| 480-489 Pupil Transportation | \$10,300 | -\$172 | \$628 | -\$10,472 | \$800 |
| 490-499 Other Purchased Services | \$7,417 | \$2,373 | \$3,035 | -\$5,044 | \$661 |
| Total | \$963,807 | \$764,858 | \$384,787 | -\$198,949 | -\$380,071 |
| 3.04 Supplies | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 510-519 General Supplies | \$75,251 | \$49,261 | \$51,884 | -\$25,989 | \$2,622 |
| 520-529 Textbooks | \$900 | \$520 | \$200 | -\$380 | -\$320 |
| 530-539 Library Books | \$0 | \$0 | \$0 | \$0 | \$0 |
| 540-549 Newspapers, Periodicals, Films | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550-559 Supplies for Resale | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560-569 Food and Related Supplies | \$1,635 | \$0 | \$0 | -\$1,635 | \$0 |
| 570-579 Supplies for Operation and Repair - Buildings | \$27,094 | \$51,242 | \$31,127 | \$24,148 | -\$20,115 |
| 580-589 Supplies for Operation and Repair - Vehicles | \$11,133 | \$14,745 | \$26,114 | \$3,612 | \$11,370 |
| 590-599 Other Supplies and Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$116,012 | \$115,768 | \$109,326 | -\$244 | -\$6,442 |
| 3.05 Capital and Equipment | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 610-619 Land | \$0 | \$0 | \$0 | \$0 | \$0 |
| 620-629 Buildings | \$0 | \$0 | \$0 | \$0 | \$0 |
| 630-639 Improvements Other Than Buildings | \$0 | \$0 | \$0 | \$0 | \$0 |
| 640-649 Equipment | \$35 | \$0 | \$0 | -\$35 | \$0 |
| 650-659 Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 |
| 660-669 School Buses | \$0 | \$0 | \$0 | \$0 | \$0 |
| 670-679 Library Books | \$0 | \$0 | \$0 | \$0 | \$0 |
| 680-689 Livestock | \$0 | \$0 | \$0 | \$0 | \$0 |
| 690-699 Other Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$35 | \$0 | \$0 | -\$35 | \$0 |
| 3.06 Other Objects (800's) | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| 810-819 Redemption of Principal | \$2,718 | \$2,850 | \$0 | \$132 | -\$2,850 |
| 820-829 Interest | \$252 | \$121 | \$0 | -\$132 | -\$121 |
| 830-839 Other Debt Service Payments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 840-849 Dues and Fees | \$133,800 | \$131,816 | \$2,386 | -\$1,985 | -\$129,430 |
| 850-859 Insurance | \$0 | \$3,500 | \$11,454 | \$3,500 | \$7,954 |
| 860-869 Judgments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 870-879 Taxes and Assessments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 880-889 Awards and Prizes | \$0 | \$513 | \$0 | \$513 | -\$513 |
| 890-899 Other Miscellaneous Expenditures | \$77 | \$60 | \$1,656 | -\$17 | \$1,596 |
| Total | \$136,848 | \$138,859 | \$15,496 | \$2,012 | -\$123,363 |
| Other Uses of Funds (900's) | FY2020 September | FY2021 September | FY2022 September | Year over Year Change from 2020 to 2021 | Year over Year Change from 2021 to 2022 |
| Transfers Out | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| Advances Out | \$0 | \$0 | \$0 | \$0 | \$0 |
| All Other Financing Uses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$32,673 | \$0 | \$32,673 | -\$32,673 |
| Total Expenditures | \$4,124,827 | \$3,897,632 | \$3,408,167 | -\$227,195 | -\$489,465 |

| 2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: September | Actual July | Actual August | Actual September | Projected October | Projected November | Projected December |
|--|-------------------|-------------------|---------------------|----------------------|-----------------------|-----------------------|
| 1.010 General Property Tax (Real Estate) | 1,430,000 | 6,462,000 | 0 | 50,921 | 0 | 0 |
| 1.020 Public Utility Personal Property | 0 | 0 | 0 | 103,442 | 0 | 0 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted Grants-in-Aid | 1,586,616 | 1,721,663 | 1,637,537 | 1,821,543 | 1,766,692 | 1,783,619 |
| 1.040 Restricted Grants-in-Aid | 60,006 | 60,006 | 60,006 | 32,983 | 58,438 | 59,184 |
| 1.045 Other Restricted | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 0 | 0 | 0 | 58,650 | 367,530 | 411,975 |
| 1.060 All Other Revenues | 266,481 | 287,547 | 42,333 | 334,356 | 386,793 | 273,574 |
| 1.070 Total Revenues | 3,343,104 | 8,531,217 | 1,739,876 | 2,401,895 | 2,579,453 | 2,528,352 |
| 2.010 Proceeds from Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.020 State Emergency Loans and Advancements | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.040 Operating Transfers-In. | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.050 Advances-In | 0 | 0 | 0 | 625 | 625 | 625 |
| 2.060 All Other Financing Sources | 0 | 1,898 | 47,864 | 1,804 | 93,186 | 199,734 |
| 2.070 Total Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.080 Total Revenues and Other Financing Sources | 3,343,104 | 8,533,115 | 1,787,740 | 2,404,324 | 2,673,264 | 2,728,711 |
| 3.010 Personnel Services | 1,922,012 | 1,919,151 | 1,995,008 | 1,933,096 | 2,015,745 | 1,965,772 |
| 3.020 Retirement/Benefits | 914,830 | 1,040,508 | 903,550 | 986,865 | 974,282 | 842,097 |
| 3.030 Purchased Services | 574,950 | 704,191 | 384,787 | 817,580 | 954,948 | 853,116 |
| 3.040 Supplies and Materials | 9,787 | 81,094 | 109,326 | 101,093 | 75,062 | 88,165 |
| 3.050 Capital Outlay | 33,385 | 2,659 | 0 | 1,103 | 1,197 | 1,290 |
| 3.060 Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.010 Principal-All (History Only) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.020 Principal-Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.030 Principal-State Loans | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.040 Principal-State Advancements | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.050 Principal-HB 264 Loans | 1,480 | 0 | 0 | 5,779 | 5,805 | 5,125 |
| 4.055 Principal-Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Interest and Fiscal Charges | 6 | 0 | 0 | 116 | 109 | 104 |
| 4.300 Other Objects | 4,736 | 10,475 | 15,496 | 38,446 | 12,548 | 18,994 |
| 4.500 Total Expenditures | 3,461,186 | 3,758,078 | 3,408,167 | 3,884,077 | 4,039,695 | 3,774,664 |
| 5.010 Operating Transfers-Out | 0 | 0 | 0 | 4,972 | 5,347 | 4,972 |
| 5.020 Advances-Out | 0 | 0 | 0 | 625 | 625 | 625 |
| 5.030 All Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.040 Total Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.050 Total Expenditures and Other Financing Uses | 3,461,186 | 3,758,078 | 3,408,167 | 3,889,674 | 4,045,667 | 3,780,261 |
| 6.010 Rev. over/(under) Expenditures | (118,082) | 4,775,037 | (1,620,427) | (1,485,350) | (1,372,403) | (1,051,550) |
| 7.010 Beginning Cash Balance | 13,879,600 | 13,761,518 | 18,536,555 | 16,916,128 | 15,430,778 | 14,058,375 |
| 7.020 Ending Cash Balance | 13,761,518 | 18,536,555 | 16,916,128 | 15,430,778 | 14,058,375 | 13,006,825 |

| 2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: September | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Total |
|---|----------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| 1.010 General Property Tax (Real Estate) | 0 | 1,783,937 | 5,826,218 | 836,359 | (61,748) | 63,042 | 16,390,729 |
| 1.020 Public Utility Personal Property | 0 | 0 | 0 | 463,577 | 161,868 | 140,220 | 869,107 |
| 1.030 Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.035 Unrestricted Grants-in-Aid | 1,926,969 | 1,808,014 | 1,752,082 | 1,745,773 | 1,699,847 | 1,628,736 | 20,879,092 |
| 1.040 Restricted Grants-in-Aid | 60,675 | 75,310 | 60,937 | 64,160 | 63,294 | 79,743 | 734,743 |
| 1.045 Other Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1.050 Property Tax Allocation | 58,650 | 58,650 | 58,650 | 58,650 | 437,983 | 509,023 | 2,019,763 |
| 1.060 All Other Revenues | 282,001 | 404,732 | 429,801 | 297,433 | 471,461 | 286,299 | 3,762,811 |
| 1.070 Total Revenues | 2,328,295 | 4,130,643 | 8,127,689 | 3,465,953 | 2,772,705 | 2,707,065 | 44,656,244 |
| 2.010 Proceeds from Sale of Notes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.020 State Emergency Loans and Advancements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.040 Operating Transfers-In. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.050 Advances-In | 625 | 625 | 711 | 625 | 625 | 4,340 | 9,426 |
| 2.060 All Other Financing Sources | 1,410 | 613 | 1,827 | 59,265 | 8,311 | 303 | 416,215 |
| 2.070 Total Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2.080 Total Revenues and Other Financing Sources | 2,330,330 | 4,131,881 | 8,130,226 | 3,525,843 | 2,781,640 | 2,711,707 | 45,081,885 |
| 3.010 Personnel Services | 1,875,572 | 1,951,119 | 2,514,140 | 1,853,608 | 1,885,558 | 1,972,512 | 23,803,293 |
| 3.020 Retirement/Benefits | 651,056 | 562,014 | 638,466 | 837,389 | 931,086 | 824,818 | 10,106,961 |
| 3.030 Purchased Services | 853,908 | 828,768 | 846,968 | 956,706 | 938,738 | 889,819 | 9,604,478 |
| 3.040 Supplies and Materials | 88,976 | 108,975 | 110,647 | 74,015 | 57,946 | 64,295 | 969,381 |
| 3.050 Capital Outlay | 1,433 | 8,386 | 3,333 | 1,225 | 10,303 | 1,645 | 65,960 |
| 3.060 Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.010 Principal-All (History Only) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.020 Principal-Notes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.030 Principal-State Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.040 Principal-State Advancements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.050 Principal-HB 264 Loans | 5,877 | 5,847 | 6,469 | 5,295 | 6,431 | 4,598 | 52,706 |
| 4.055 Principal-Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.060 Interest and Fiscal Charges | 90 | 98 | 118 | 59 | 128 | 58 | 886 |
| 4.300 Other Objects | 21,094 | 16,474 | 3,949 | 128,574 | 48,870 | 33,951 | 353,606 |
| 4.500 Total Expenditures | 3,498,006 | 3,481,680 | 4,124,088 | 3,856,873 | 3,879,060 | 3,791,696 | 44,957,271 |
| 5.010 Operating Transfers-Out | 4,972 | 4,972 | 4,972 | 4,972 | 5,104 | 44,431 | 84,711 |
| 5.020 Advances-Out | 625 | 625 | 625 | 625 | 625 | 8,125 | 13,125 |
| 5.030 All Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.040 Total Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.050 Total Expenditures and Other Financing Uses | 3,503,602 | 3,487,277 | 4,129,685 | 3,862,469 | 3,884,789 | 3,844,252 | 45,055,106 |
| 6.010 Rev. over/(under) Expenditures | (1,173,272) | 644,604 | 4,000,541 | (336,626) | (1,103,149) | (1,132,545) | 26,778 |
| 7.010 Beginning Cash Balance | 13,006,825 | 11,833,553 | 12,478,157 | 16,478,698 | 16,142,072 | 15,038,923 | 13,879,600 |
| 7.020 Ending Cash Balance | 11,833,553 | 12,478,157 | 16,478,698 | 16,142,072 | 15,038,923 | 13,906,379 | 13,906,379 |