



Austintown Local School District

Monthly Financial Report

Fiscal Year 2023 Revenue and Expenditure Activity Through October

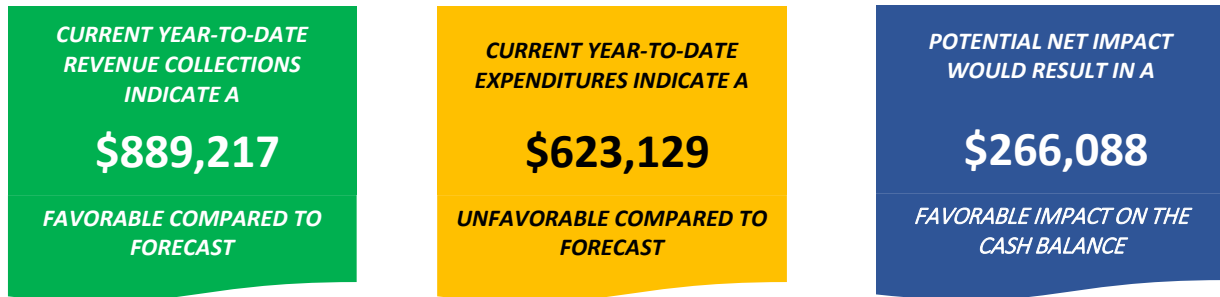
Blaise E. Karlovic, Treasurer/CFO

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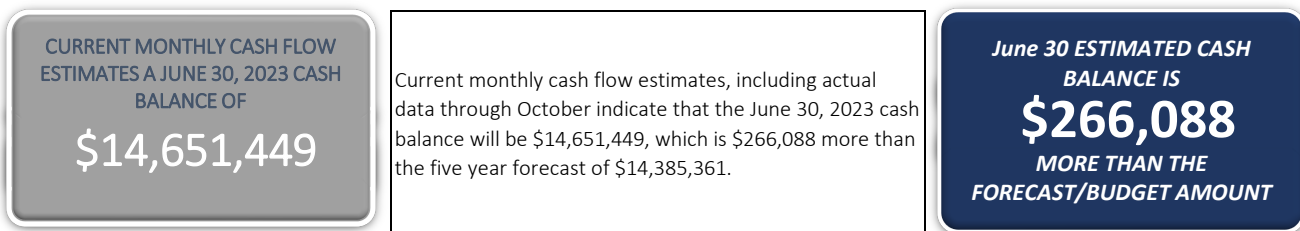
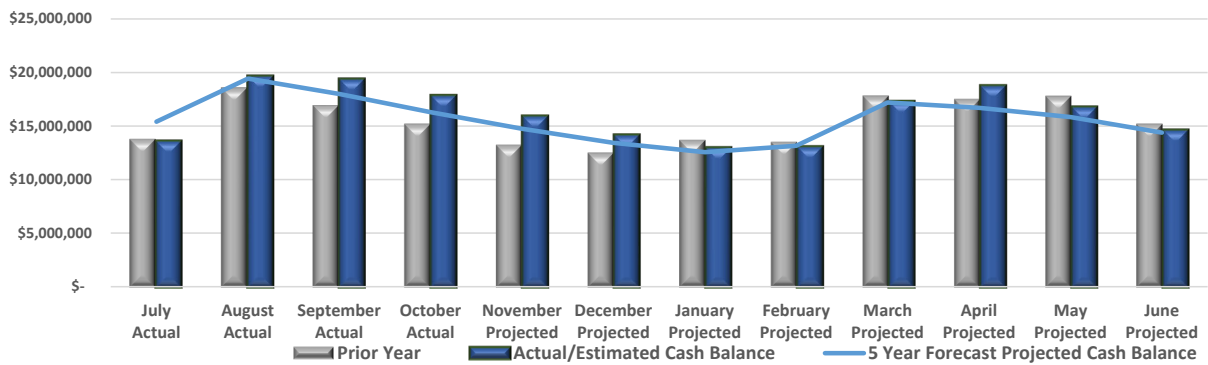
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FISCAL YEAR 2023 REVENUE AND EXPENDITURE ANALYSIS THROUGH OCTOBER

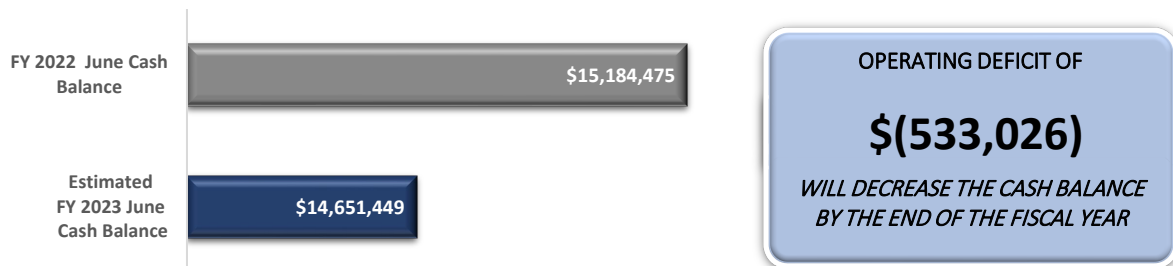
1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS



2. VARIANCE AND CASH BALANCE COMPARISON



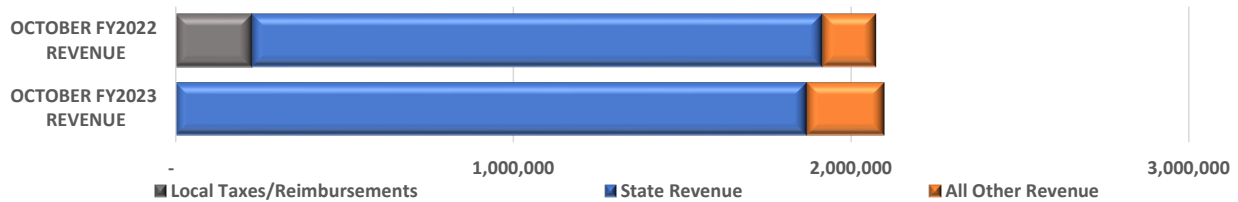
3. FISCAL YEAR 2023 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



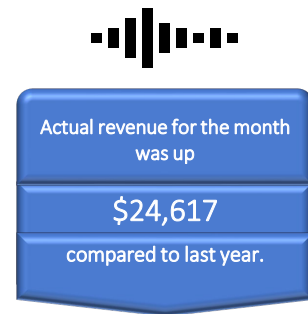
Current cash flow monthly trend-estimates indicate this year's ending June 30 cash balance will DECREASE \$533,026 compared to last fiscal year ending June 30. This shortfall outcome is the result of the cash flow revenue estimate of \$44,213,066 totaling more than estimated cash flow expenditures of \$44,746,092.

FISCAL YEAR 2023 MONTHLY REVENUE ANALYSIS - OCTOBER

1. OCTOBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

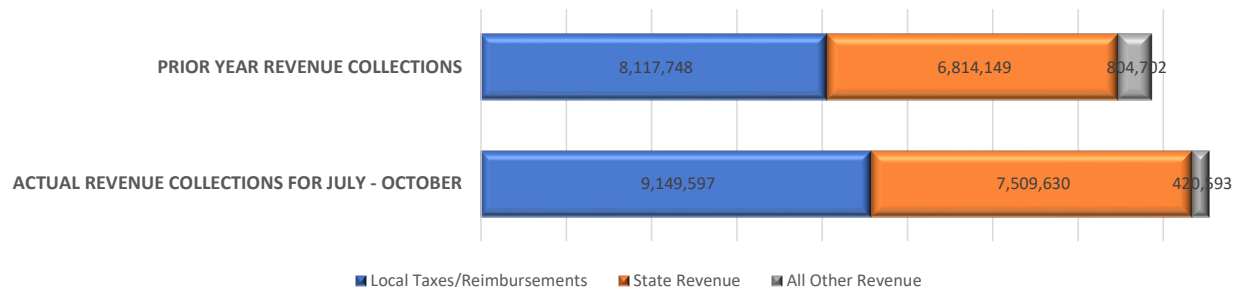


	Actual Revenue Collections For October	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	225,748	▼ (225,748)
State Revenue	1,868,495	1,688,313	▲ 180,182
All Other Revenue	228,763	158,580	▲ 70,183
Total Revenue	2,097,258	2,072,641	▲ 24,617

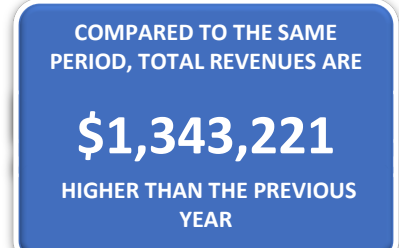


Overall total revenue for October is up 1.2% (\$24,617). The largest change in this October's revenue collected compared to October of FY2022 is lower local taxes (-\$225,748) and higher restricted aid state (\$112,272). A single month's results can be skewed compared to a prior year because of the timing of revenue received. The fiscal year-to-date results, when involving additional months of revenue activity can provide more insight.

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



	Actual Revenue Collections For July - October	Prior Year Revenue Collections For July - October	Current Year Compared to Last Year
Local Taxes/Reimbursements	9,149,597	8,117,748	▲ 1,031,849
State Revenue	7,509,630	6,814,149	▲ 695,482
All Other Revenue	420,593	804,702	▼ (384,110)
Total Revenue	17,079,820	15,736,599	▲ 1,343,221



Fiscal year-to-date General Fund revenue collected totaled \$17,079,820 through October, which is \$1,343,221 or 8.5% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through October to the same period last year is homestead and rollback and other state reimbursements revenue coming in \$1,342,354 higher compared to the previous year, followed by tuition and patron payments coming in -\$483,427 lower.

FISCAL YEAR 2023 REVENUE ANALYSIS - JULY - OCTOBER

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$889,217

FAVORABLE COMPARED TO FORECAST

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	19,878,998	20,158,700	279,702
State Revenue	22,029,823	22,115,001	85,178
All Other Revenue	1,415,028	1,939,365	524,337
Total Revenue	43,323,849	44,213,066	889,217

The top two categories (investment earnings and local taxes), represents 79.4% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$889,217 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.05% forecast annual revenue

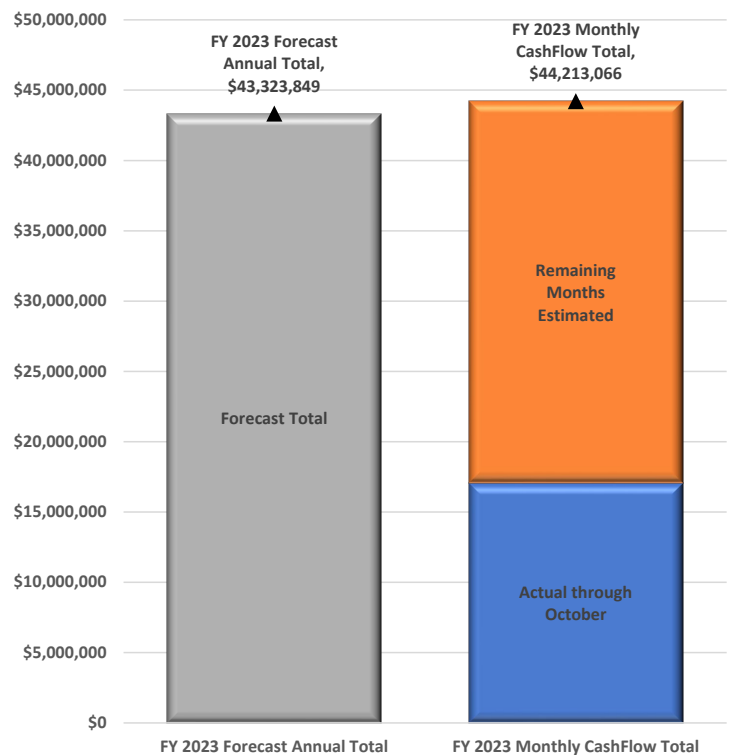
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Investment Earnings ▲	418,867
Local Taxes ▲	287,257
Tuition and Patron Payments ▲	67,955
Unrestricted Grants In Aid ▲	60,957
All Other Revenue Categories ▲	54,182
Total Revenue ▲	889,217

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

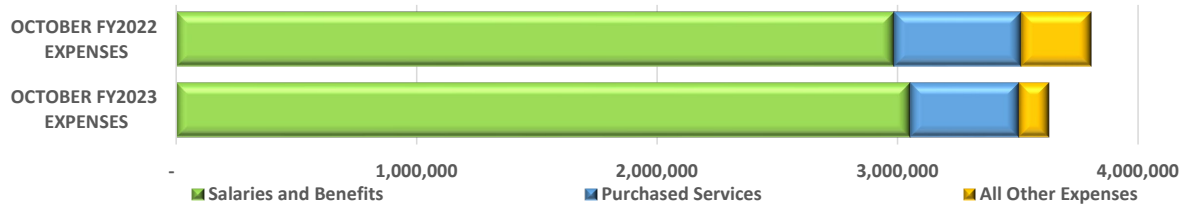
Results through October indicate a favorable variance of \$889,217 compared to the forecast total annual revenue. This means the forecast cash balance could be improved.

The fiscal year is 33% complete. Monthly cash flow, comprised of 4 actual months plus 8 estimated months indicates revenue totaling \$44,213,066 which is \$889,217 more than total revenue projected in the district's current forecast of \$43,323,849



FISCAL YEAR 2023 MONTHLY EXPENDITURE ANALYSIS - OCTOBER

1. OCTOBER EXPENDITURES COMPARED TO PRIOR YEAR



	Actual Expenses For October	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,053,271	2,986,547	▲ 66,724
Purchased Services	450,281	526,030	▼ (75,749)
All Other Expenses	126,828	292,130	▼ (165,301)
Total Expenditures	3,630,380	3,804,706	▼ (174,326)

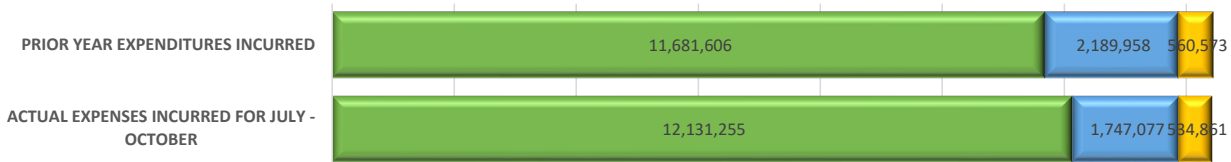
Actual expenses for the month was down

\$174,326

compared to last year.

Overall total expenses for October are down -4.6% (-\$174,326). The largest change in this October's expenses compared to October of FY2022 is lower non - utility property services (-\$145,756), lower dues and fees (-\$130,154) and higher professional and technical services (\$57,117). 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 OCTOBER COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - October	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	12,131,255	11,681,606	▲ 449,649
Purchased Services	1,747,077	2,189,958	▼ (442,881)
All Other Expenses	534,861	560,573	▼ (25,713)
Total Expenditures	14,413,193	14,432,137	▼ (18,944)

Compared to the same period, total expenditures are

\$18,944

lower than the previous year

Fiscal year-to-date General Fund expenses totaled \$14,413,193 through October, which is -\$18,944 or -.1% lower than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through October to the same period last year is that tuition and similar payments costs are -\$432,263 lower compared to the previous year, followed by regular certified salaries coming in \$264,523 higher and non - utility property services coming in -\$105,789 lower.

FISCAL YEAR 2023 EXPENDITURE ANALYSIS - JULY - OCTOBER

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

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

\$623,129

**UNFAVORABLE COMPARED TO
FORECAST**

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	36,174,720	36,741,660	▲ 566,940
Purchased Services	6,222,435	6,243,983	▲ 21,549
All Other Expenses	1,725,808	1,760,450	▲ 34,641
Total Expenditures	44,122,963	44,746,092	▲ 623,129

The top two categories (insurance certified and regular classified salaries), represents 66.2% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$623,129 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.4% of the total Forecasted annual expenses.

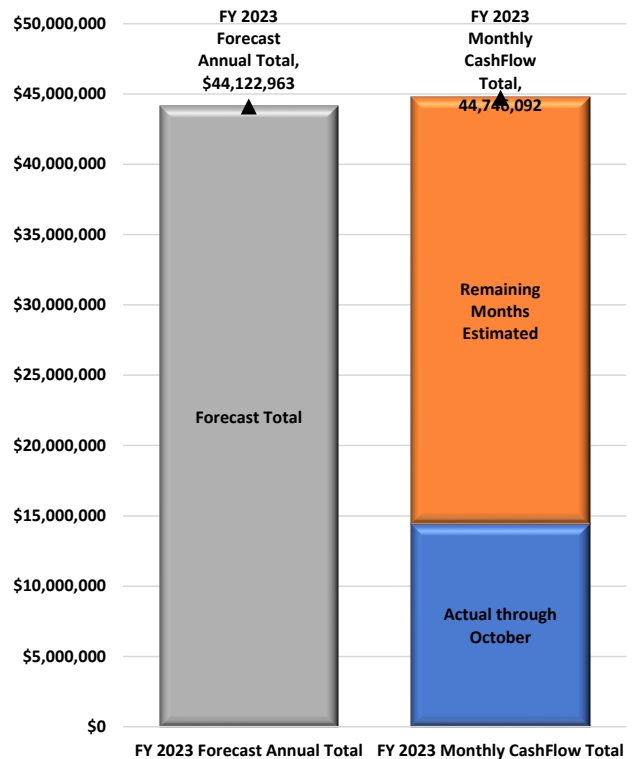
Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Insurance Certified ▲	570,644
Regular Classified Salaries ▼	(158,214)
Regular Certified Salaries ▲	138,617
Insurance Classified ▲	106,612
All Other Expense Categories ▼	(34,530)
Total Expenses ▲	623,130

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through October indicate that Fiscal Year 2023 actual/estimated expenditures could total \$44,746,092 which has a unfavorable expenditure variance of \$623,129. This means the forecast cash balance could be reduced.

The fiscal year is approximately 33% complete. Monthly cash flow, comprised of 4 actual months plus 8 estimated months indicates expenditures totaling \$44,746,092 which is \$623,129 more than total expenditures projected in the district's current forecast of \$44,122,963



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

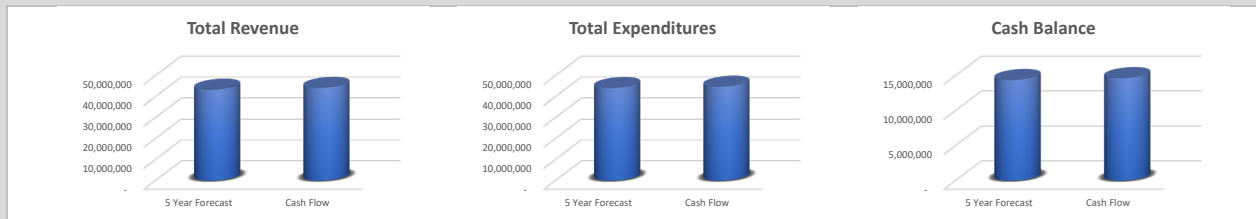
Austintown Local School District

FYTD Thru OCTOBER

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2023	Proj. from Actual/Est. Cash Flow 2023	FYTD Actual Through Month Of: Through October	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	284,748	16,243,858	16,528,606	7,256,561	9,272,045
1.020 - Public Utility Personal Property	2,509	1,381,058	1,383,567	550,682	832,885
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	60,957	20,255,749	20,316,706	6,891,992	13,424,714
1.040 - 1.045 - Restricted Grants-in-Aid	24,221	1,774,074	1,798,295	617,638	1,180,657
	-	-	-	-	-
1.050 - Property Tax Allocation	(7,555)	2,254,082	2,246,527	1,342,354	904,173
1.060 - All Other Operating Revenues	524,551	1,343,659	1,868,210	403,871	1,464,339
1.070 - Total Revenue	889,431	43,252,480	44,141,911	17,063,098	27,078,813
Other Financing Sources:					
2.070 - Total Other Financing Sources	(214)	71,369	71,155	16,722	54,433
2.080 - Total Revenues and Other Financing Sources	889,217	43,323,849	44,213,066	17,079,820	27,133,246
Expenditures:					
3.010 - Personnel Services	42,480	25,065,238	25,107,718	8,235,800	16,871,918
3.020 - Employees' Retirement/Insurance Benefits	524,460	11,109,482	11,633,942	3,895,455	7,738,487
3.030 - Purchased Services	21,549	6,222,435	6,243,983	1,747,077	4,496,906
3.040 - Supplies and Materials	68,415	1,068,760	1,137,176	377,932	759,244
3.050 - Capital Outlay	9	63,045	63,054	-	63,054
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	0	(0)	-	-
4.300 - Other Objects	(18,783)	479,003	460,219	156,929	303,290
4.500 - Total Expenditures	638,129	44,007,962	44,646,091	14,413,193	30,232,899
Other Financing Uses:					
5.040 - Total Other Financing Uses	(15,000)	115,001	100,001	-	100,001
5.050 - Total Expenditures and Other Financing Uses	623,129	44,122,963	44,746,092	14,413,193	30,332,900
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	266,088	(799,114)	(533,026)	2,666,627	(3,199,654)
7.010 - Cash Balance July 1	-	15,184,475	15,184,475		
7.020 - Cash Balance June 30	266,088	14,385,361	14,651,449		

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



Dollar Variance: 889,217
Percent Variance: 2.05%

Dollar Variance: 623,129
Percent Variance: 1.41%

Dollar Variance: 266,088
Percent Variance: 1.85%

Revenue Analytics					
Expenditure Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$7,874,420	\$8,117,748	\$7,807,243	\$243,328	-\$310,505
Total	\$7,874,420	\$8,117,748	\$7,807,243	\$243,328	-\$310,505
Locally Generated Revenue	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$1,174,424	\$646,581	\$163,154	-\$527,842	-\$483,427
1300 - 1399 Transportation Fees	\$2,896	\$6,549	\$3,536	\$3,653	-\$3,013
1400 - 1499 Investment Earnings	\$84,517	\$64,624	\$182,287	-\$19,893	\$117,663
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$2,195	\$2,758	\$2,020	\$563	-\$738
1700 - 1799 Class Fees	\$4,035	\$6,090	\$7,415	\$2,054	\$1,325
1800 - 1899 Miscellaneous Receipts	\$10,922	\$9,949	\$22,165	-\$973	\$12,216
1900 - 1999 Other Revenue Not Above	\$179	\$2,019	\$0	\$1,840	-\$2,019
Total	\$1,279,167	\$738,569	\$380,577	-\$540,598	-\$357,992
Intermediate Revenue	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$6,875,186	\$6,574,123	\$6,891,992	-\$301,063	\$317,869
3200 - 3299 Restricted Aid State	\$240,016	\$240,026	\$617,638	\$10	\$377,612
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,150,257	\$0	\$1,342,354	-\$1,150,257	\$1,342,354
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$8,265,459	\$6,814,149	\$8,851,984	-\$1,451,310	\$2,037,836
Federal Revenue	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$11,106	\$18,380	\$23,294	\$7,274	\$4,914
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	\$11,106	\$18,380	\$23,294	\$7,274	\$4,914
Other Financing Sources	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
5100 - 5199 Transfers In	\$32,673	\$0	\$0	-\$32,673	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$345,504	\$47,753	\$16,722	-\$297,751	-\$31,031
Total	\$378,178	\$47,753	\$16,722	-\$330,424	-\$31,031
Total Revenue	\$17,808,328	\$15,736,599	\$17,079,820	-\$2,071,730	\$1,343,221

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$5,856,833	\$6,267,779	\$6,532,302	\$410,946	\$264,523
112 - 119 All Other Certified Salaries	\$155,494	\$137,165	\$126,630	-\$18,329	-\$10,535
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$10,478	\$98,468	\$10,478	\$87,990
141 - Regular Classified Salaries	\$1,345,037	\$1,423,544	\$1,394,363	\$78,506	-\$29,181
142 - 149 All Other Classified Salaries	\$43,286	\$71,720	\$64,300	\$28,434	-\$7,420
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$6,265	\$16,113	\$6,265	\$9,848
170 - 190 Other Wages and Salaries	\$3,125	\$1,250	\$3,625	-\$1,875	\$2,375
Total	\$7,403,776	\$7,918,200	\$8,235,800	\$514,424	\$317,600
3.02 Fringe Benefits	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$1,120,162	\$1,064,632	\$1,121,542	-\$55,530	\$56,911
220 - 229 Retirement Classified	\$328,380	\$341,860	\$306,228	\$13,481	-\$35,632
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$1,904,709	\$2,017,019	\$2,106,814	\$112,310	\$89,795
250 - 259 Insurance Classified	\$285,534	\$339,895	\$360,870	\$54,360	\$20,976
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$64,695	\$0	\$0	-\$64,695	\$0
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$3,703,481	\$3,763,406	\$3,895,455	\$59,925	\$132,049
3.03 Purchased Services	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$1,085,189	\$1,178,220	\$1,209,408	\$93,031	\$31,188
420 - 429 Non - utility Property Services	\$118,237	\$220,576	\$114,788	\$102,339	-\$105,789
430 - 439 Travel, Mileage, Meeting Expense	\$1,714	\$3,237	\$5,283	\$1,523	\$2,046
440 - 449 Communications	\$37,446	\$49,478	\$63,029	\$12,032	\$13,552
450 - 459 Utilities	\$260,207	\$262,533	\$291,450	\$2,326	\$28,918
460 - 469 Contracted Craft or Trade Services	\$1,599	\$15,270	\$10,951	\$13,671	-\$4,319
470 - 479 Tuition and Similar Payments	\$1,520,015	\$446,133	\$13,870	-\$1,073,881	-\$432,263
480 - 489 Pupil Transportation	\$8,428	\$7,378	\$28,749	-\$1,050	\$21,371
490 - 499 Other Purchased Services	\$11,508	\$7,133	\$9,549	-\$4,375	\$2,416
Total	\$3,044,343	\$2,189,958	\$1,747,077	-\$854,385	-\$442,881
3.04 Supplies	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$178,502	\$156,536	\$216,789	-\$21,966	\$60,253
520 - 529 Textbooks	\$520	\$244	\$546	-\$276	\$303
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	\$0	\$406	\$202	\$406	-\$204
570 - 579 Supplies for Operation and Repair - Buildings	\$104,188	\$82,749	\$86,206	-\$21,439	\$3,457
580 - 589 Supplies for Operation and Repair - Vehicles	\$39,993	\$79,353	\$74,188	\$39,360	-\$5,166
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$323,204	\$319,289	\$377,932	-\$3,915	\$58,643
3.05 Capital and Equipment	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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	\$36	\$2,659	\$0	\$2,623	-\$2,659
650 - 659 Vehicles	\$0	\$33,385	\$0	\$33,385	-\$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	\$36	\$36,044	\$0	\$36,008	-\$36,044
3.06 Other Objects (800's)	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
810 - 819 Redemption of Principal	\$14,185	\$1,480	\$0	-\$12,705	-\$1,480
820 - 829 Interest	\$667	\$6	\$0	-\$661	-\$6
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$149,469	\$150,054	\$145,411	\$585	-\$4,643
850 - 859 Insurance	\$13,069	\$49,583	\$8,500	\$36,514	-\$41,083
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$766	\$0	\$100	-\$766	\$100
Other Miscellaneous Expenditures	\$95	\$4,118	\$2,918	\$4,023	-\$1,200
Total	\$178,251	\$205,241	\$156,929	\$26,990	-\$48,312
Other Uses of Funds (900's)	FY2021 July - October	FY2022 July - October	FY2023 July - October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Transfers Out	\$32,673	\$0	\$0	-\$32,673	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$32,673	\$0	\$0	-\$32,673	\$0
Total Expenditures	\$14,685,764	\$14,432,137	\$14,413,193	-\$253,627	-\$18,944

Revenue Analytics	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
Tax Revenue	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1100 - 1199 Local Taxes	\$0	\$225,748	\$0	\$225,748	-\$225,748
Total	\$0	\$225,748	\$0		
Locally Generated Revenue	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
1200 - 1299 Tuition and Patron Payments	\$283,874	\$123,525	\$134,002	-\$160,349	\$10,477
1300 - 1399 Transportation Fees	\$2,896	\$5,205	\$3,536	\$2,310	-\$1,669
1400 - 1499 Investment Earnings	\$12,991	\$6,778	\$53,937	-\$6,213	\$47,159
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$585	\$435	\$280	-\$150	-\$155
1700 - 1799 Class Fees	\$878	\$2,924	\$3,631	\$2,046	\$707
1800 - 1899 Miscellaneous Receipts	\$1,502	\$2,081	\$12,027	\$579	\$9,946
1900 - 1999 Other Revenue Not Above	\$179	\$0	\$0	-\$179	\$0
Total	\$302,905	\$140,948	\$207,413	-\$161,957	\$66,465
Intermediate Revenue	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
3100 - 3199 Unrestricted Grants In Aid	\$1,702,181	\$1,628,306	\$1,696,217	-\$73,875	\$67,910
3200 - 3299 Restricted Aid State	\$60,006	\$60,006	\$172,278	\$0	\$112,272
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,762,187	\$1,688,313	\$1,868,495	-\$73,875	\$180,182
Federal Revenue	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$8,438	\$17,632	\$21,350	\$9,194	\$3,718
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	\$8,438	\$17,632	\$21,350	\$9,194	\$3,718
Other Financing Sources	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
5100 - 5199 Transfers In	\$0	\$0	\$0	\$0	\$0
5200 - 5299 Advances In	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,073,530	\$2,072,641	\$2,097,258	-\$889	\$24,617

Revenue Analytics					
	2021	2022	2023	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Expenditure Analytics					
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
111 - Regular Certified Salaries	\$1,491,421	\$1,597,347	\$1,622,255	\$105,926	\$24,908
112 - 119 All Other Certified Salaries	\$63,187	\$51,230	\$52,576	-\$11,957	\$1,346
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$10,478	\$23,007	\$10,478	\$12,529
141 - Regular Classified Salaries	\$338,496	\$393,799	\$368,626	\$55,303	-\$25,173
142 - 149 All Other Classified Salaries	\$23,358	\$22,911	\$27,639	-\$448	\$4,729
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$6,265	\$9,016	\$6,265	\$2,752
170 - 190 Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$1,916,463	\$2,082,029	\$2,103,120	\$165,566	\$21,092
3.02 Fringe Benefits	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
210 - 219 Retirement Certified	\$274,620	\$258,946	\$277,628	-\$15,675	\$18,682
220 - 229 Retirement Classified	\$61,688	\$67,882	\$63,350	\$6,195	-\$4,533
230 - 239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240 - 249 Insurance Certified	\$472,096	\$491,859	\$519,689	\$19,762	\$27,830
250 - 259 Insurance Classified	\$70,777	\$85,831	\$89,484	\$15,054	\$3,653
260 - 269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270 - 279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280 - 289 Insurance Unemployment	\$30,877	\$0	\$0	-\$30,877	\$0
290 - 299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$910,059	\$904,518	\$950,150	-\$5,541	\$45,633
3.03 Purchased Services	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
410 - 419 Professional and Technical Services	\$293,743	\$271,936	\$329,053	-\$21,807	\$57,117
420 - 429 Non - utility Property Services	\$23,214	\$165,287	\$19,530	\$142,072	-\$145,756
430 - 439 Travel, Mileage, Meeting Expense	\$625	\$633	\$3,109	\$8	\$2,476
440 - 449 Communications	\$13,332	\$11,251	\$4,757	-\$2,080	-\$6,494
450 - 459 Utilities	\$79,904	\$62,602	\$79,340	-\$17,302	\$16,738
460 - 469 Contracted Craft or Trade Services	\$11	\$0	\$0	-\$11	\$0
470 - 479 Tuition and Similar Payments	\$370,255	\$13,124	\$8,053	-\$357,131	-\$5,071
480 - 489 Pupil Transportation	\$0	-\$75	\$3,649	-\$75	\$3,724
490 - 499 Other Purchased Services	\$5,168	\$1,272	\$2,789	-\$3,896	\$1,517
Total	\$786,252	\$526,030	\$450,281	-\$260,222	-\$75,749
3.04 Supplies	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
510 - 519 General Supplies	\$38,348	\$61,204	\$42,423	\$22,856	-\$18,782
520 - 529 Textbooks	\$0	\$0	\$0	\$0	\$0
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	\$0	\$406	\$202	\$406	-\$204
570 - 579 Supplies for Operation and Repair - Buildings	\$2,525	\$17,431	\$34,197	\$14,906	\$16,766
580 - 589 Supplies for Operation and Repair - Vehicles	\$8,506	\$40,041	\$44,581	\$31,535	\$4,540
590 - 599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$49,379	\$119,083	\$121,404	\$69,703	\$2,321
3.05 Capital and Equipment	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
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	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0
3.06 Other Objects (800's)	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
810 - 819 Redemption of Principal	\$2,857	\$0	\$0	-\$2,857	\$0
820 - 829 Interest	\$113	\$0	\$0	-\$113	\$0
830 - 839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840 - 849 Dues and Fees	\$4,338	\$135,409	\$5,255	\$131,071	-\$130,154
850 - 859 Insurance	\$0	\$37,278	\$0	\$37,278	-\$37,278
860 - 869 Judgments	\$0	\$0	\$0	\$0	\$0
870 - 879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880 - 889 Awards and Prizes	\$253	\$0	\$100	-\$253	\$100
Other Miscellaneous Expenditures	\$45	\$360	\$70	\$315	-\$290
Total	\$7,606	\$173,047	\$5,425	\$165,441	-\$167,623
Other Uses of Funds (900's)	FY2021 October	FY2022 October	FY2023 October	Year over Year Change from 2021 to 2022	Year over Year Change from 2022 to 2023
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,669,759	\$3,804,706	\$3,630,380	\$134,948	-\$174,326

Revenue Analytics	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
Expenditure Analytics			
Tax Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
1100 - 1199 Local Taxes	\$17,912,173	\$17,624,916	\$287,257
Total	\$17,912,173	\$17,624,916	
Locally Generated Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
1200 - 1299 Tuition and Patron Payments	\$588,709	\$520,754	\$67,955
1300 - 1399 Transportation Fees	\$22,286	\$21,503	\$783
1400 - 1499 Investment Earnings	\$582,284	\$163,418	\$418,867
1500 - 1599 Food Services	-\$120	\$128	-\$248
1600 - 1699 Student Activities	\$2,588	\$3,097	-\$510
1700 - 1799 Class Fees	\$50,646	\$55,065	-\$4,419
1800 - 1899 Miscellaneous Receipts	\$45,888	\$33,503	\$12,385
1900 - 1999 Other Revenue Not Above	\$27,783	\$28,882	-\$1,099
Total	\$1,320,064	\$826,350	\$493,713
Intermediate Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
2100 - 2199 Restricted Grants	\$0	\$0	\$0
2200 - 2299 Restricted Grants In Aid	\$0	\$0	\$0
2300 - 2399 Revenue For/Behalf of District	\$0	\$0	\$0
2400 - 2499 Revenue in Lieu of Taxes	\$0	\$0	\$0
Total	\$0	\$0	\$0
State Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
3100 - 3199 Unrestricted Grants In Aid	\$20,316,706	\$20,255,749	\$60,957
3200 - 3299 Restricted Aid State	\$1,798,295	\$1,774,074	\$24,221
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,246,527	\$2,254,082	-\$7,555
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0
Total	\$24,361,528	\$24,283,905	\$77,623
Federal Revenue	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$548,294	\$517,469	\$30,824
4300 - 4399 Revenue in Behalf of Dist Fed	\$0	\$0	\$0
4400 - 4499 In Lieu of Taxes Federal	\$0	\$0	\$0
Total	\$548,294	\$517,469	\$30,824
Other Financing Sources	2023 Forecast	2023 Cash Flow	Forecast to Cash flow variance
5100 - 5199 Transfers In	\$0	\$0	\$0
5200 - 5299 Advances In	\$15,000	\$15,000	\$0
5300 - 5399 Refund of Prior Year Expense	\$56,007	\$56,208	-\$201
Total	\$71,007	\$71,208	-\$201
Total Revenue	\$44,213,066	\$43,323,049	\$889,217

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2023 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: October						
	Actual July	Actual August	Actual September	Actual October	Projected November	Projected December
1.010 General Property Tax (Real Estate)	0	7,630,000	(373,439)	0	0	0
1.020 Public Utility Personal Property	0	0	550,682	0	0	343
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,684,561	1,829,602	1,681,613	1,696,217	1,663,775	1,681,100
1.040 Restricted Grants-in-Aid	148,407	148,522	148,431	172,278	144,523	147,744
1.045 Other Restricted	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	1,342,354	0	0	0
1.060 All Other Revenues	32,537	70,584	71,987	228,763	131,422	85,124
1.070 Total Revenues	1,865,505	9,678,708	3,421,628	2,097,258	1,939,719	1,914,311
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	0	0	0
2.060 All Other Financing Sources	9,587	0	7,135	0	9,837	21,079
2.070 Total Other Financing Sources	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	1,875,092	9,678,708	3,428,762	2,097,258	1,949,556	1,935,390
3.010 Personnel Services	2,017,762	2,025,533	2,089,385	2,103,120	2,124,191	2,116,003
3.020 Retirement/Benefits	963,218	1,032,485	949,602	950,150	951,498	951,498
3.030 Purchased Services	410,476	473,525	412,795	450,281	627,701	515,017
3.040 Supplies and Materials	17,470	114,874	124,184	121,404	95,036	95,870
3.050 Capital Outlay	0	0	0	0	1,511	1,596
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	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0
4.300 Other Objects	7,893	14,787	128,824	5,425	43,076	9,132
4.500 Total Expenditures	3,416,818	3,661,204	3,704,791	3,630,380	3,843,013	3,689,115
5.010 Operating Transfers-Out	0	0	0	0	0	0
5.020 Advances-Out	0	0	0	0	0	0
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	3,416,818	3,661,204	3,704,791	3,630,380	3,843,013	3,689,115
6.010 Rev. over/(under) Expenditures	(1,541,726)	6,017,504	(276,028)	(1,533,123)	(1,893,457)	(1,753,725)
7.010 Beginning Cash Balance	15,184,475	13,642,749	19,660,254	19,384,225	17,851,102	15,957,645
7.020 Ending Cash Balance	13,642,749	19,660,254	19,384,225	17,851,102	15,957,645	14,203,920

2023 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: October	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	1,795,463	5,904,968	1,571,614	0	0	16,528,606
1.020 Public Utility Personal Property	0	0	0	832,542	0	0	1,383,567
1.030 Income Tax	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	2,048,935	1,693,871	1,634,596	1,615,109	1,578,745	1,508,583	20,316,706
1.040 Restricted Grants-in-Aid	245,159	118,982	116,318	118,842	117,406	171,683	1,798,295
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	904,173	0	0	2,246,527
1.060 All Other Revenues	132,092	197,013	267,518	430,846	106,452	113,872	1,868,210
1.070 Total Revenues	2,426,186	3,805,330	7,923,400	5,473,126	1,802,602	1,794,138	44,141,911
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	0	0	0	0	0	15,000	15,000
2.060 All Other Financing Sources	108	65	189	5,028	1,975	1,152	56,155
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	2,426,295	3,805,395	7,923,589	5,478,154	1,804,577	1,810,290	44,213,066
3.010 Personnel Services	2,068,426	2,077,358	2,132,773	2,096,259	2,099,713	2,157,196	25,107,718
3.020 Retirement/Benefits	959,998	959,998	959,998	959,998	989,998	1,005,498	11,633,942
3.030 Purchased Services	491,705	532,850	512,035	638,646	598,898	580,054	6,243,983
3.040 Supplies and Materials	76,337	108,251	99,860	143,352	67,852	72,685	1,137,176
3.050 Capital Outlay	1,602	8,963	4,522	1,300	14,499	29,061	63,054
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	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0
4.300 Other Objects	17,373	19,152	5,448	202,407	4,791	1,911	460,219
4.500 Total Expenditures	3,615,441	3,706,572	3,714,636	4,041,962	3,775,753	3,846,404	44,646,091
5.010 Operating Transfers-Out	0	0	0	0	0	100,001	100,001
5.020 Advances-Out	0	0	0	0	0	0	0
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	3,615,441	3,706,572	3,714,636	4,041,962	3,775,753	3,946,405	44,746,092
6.010 Rev. over/(under) Expenditures	(1,189,147)	98,822	4,208,953	1,436,191	(1,971,176)	(2,136,115)	(533,026)
7.010 Beginning Cash Balance	14,203,920	13,014,774	13,113,596	17,322,549	18,758,741	16,787,564	15,184,475
7.020 Ending Cash Balance	13,014,774	13,113,596	17,322,549	18,758,741	16,787,564	14,651,449	14,651,449