



Austintown Local School District

Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through May

Treasurer/CFO, Blaise E. Karlovic

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FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH MAY

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$56,077

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$419,639

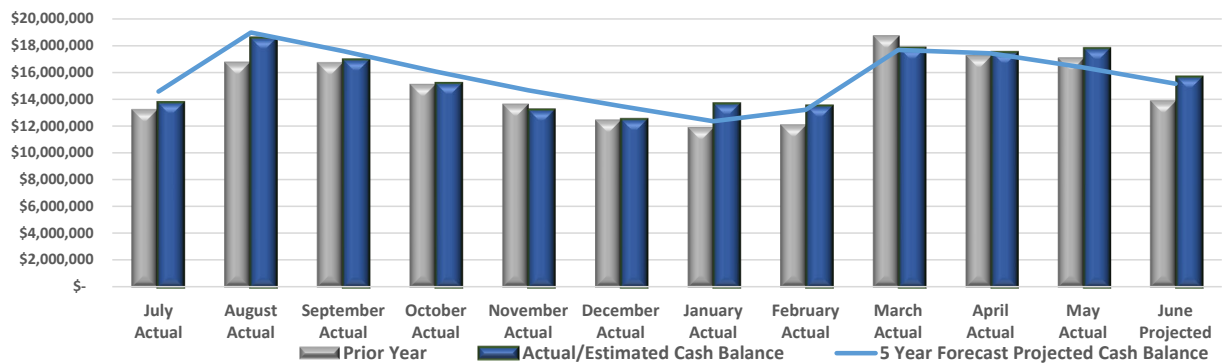
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$475,716

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



MAY CASH BALANCE IS

\$717,650

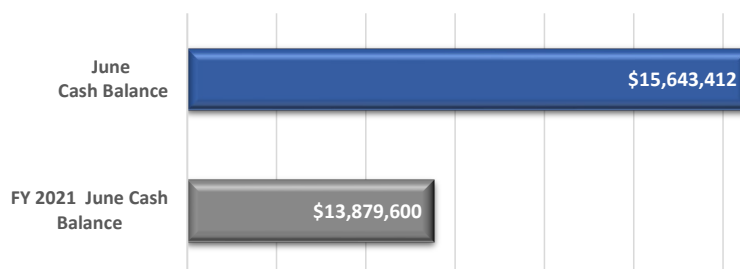
MORE THAN LAST MAY

MAY CASH BALANCE IS

\$475,716

MORE THAN THE FORECASTED
AMOUNT

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



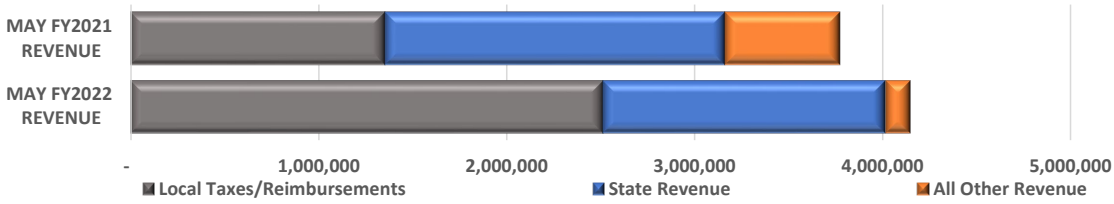
OPERATING SURPLUS OF

\$1,763,812

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

FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - MAY

1. MAY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



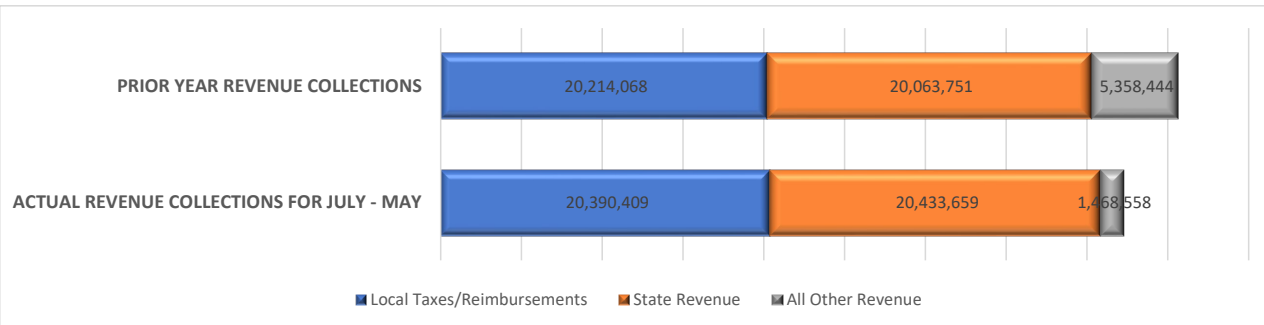
	Actual Revenue Collections For May	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	2,509,947	1,353,051	▲ 1,156,896
State Revenue	1,505,096	1,807,996	▼ (302,901)
All Other Revenue	132,708	614,393	▼ (481,685)
Total Revenue	4,147,751	3,775,440	▲ 372,311

Actual revenue for the month was up

\$372,311

compared to last year.

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



	Actual Revenue Collections For July - May	Prior Year Revenue Collections For July - May	Current Year Compared to Last Year
Local Taxes/Reimbursements	20,390,409	20,214,068	▲ 176,341
State Revenue	20,433,659	20,063,751	▲ 369,908
All Other Revenue	1,468,558	5,358,444	▼ (3,889,886)
Total Revenue	42,292,627	45,636,264	▼ (3,343,637)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$3,343,637

LOWER THAN THE PREVIOUS YEAR

FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - MAY

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$56,077

FAVORABLE COMPARED TO FORECAST

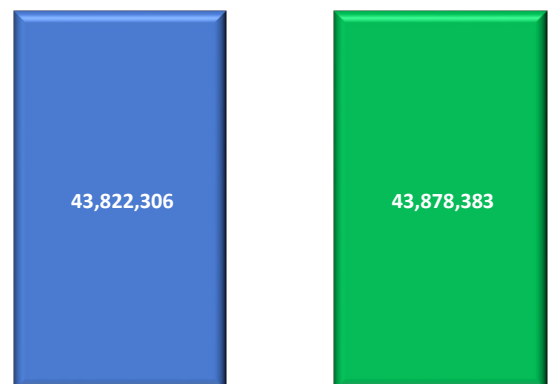
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	20,388,980	20,390,409	1,429
State Revenue	21,976,005	21,956,518	(19,487)
All Other Revenue	1,457,321	1,531,456	74,135
Total Revenue	43,822,306	43,878,383	56,077

The district's current cash flow, both actual and estimated indicate a favorable variance of \$56,077

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through May indicate that Fiscal Year 2022 actual/estimated revenue could total \$43,878,383, a favorable variance of \$56,077 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

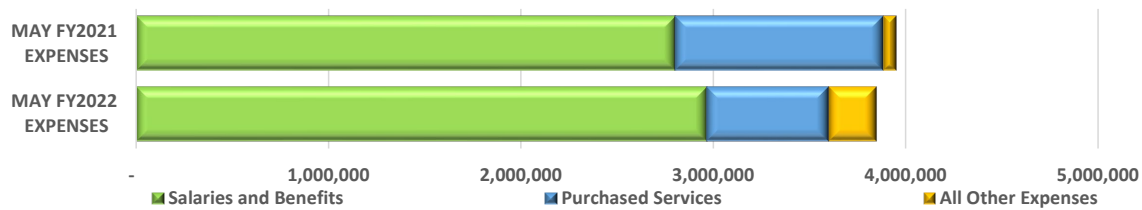
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



2022 5-Year Forecast Total Revenue July - May Actual Revenue Collected
To-date plus June Estimated
Revenue Collections

FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - MAY

1. MAY EXPENDITURES COMPARED TO PRIOR YEAR



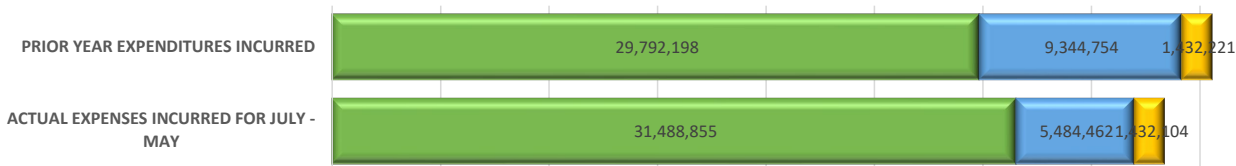
	Actual Expenses For May	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	2,965,556	2,802,487	▲ 163,070
Purchased Services	634,857	1,079,015	▼ (444,158)
All Other Expenses	249,125	70,077	▲ 179,048
Total Expenditures	3,849,539	3,951,579	▼ (102,040)

Actual expenses for the month was down

\$102,040

compared to last year.

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



	Actual Expenses For July - May	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	31,488,855	29,792,198	▲ 1,696,657
Purchased Services	5,484,462	9,344,754	▼ (3,860,292)
All Other Expenses	1,432,104	1,432,221	▼ (117)
Total Expenditures	38,405,421	40,569,173	▼ (2,163,752)

Compared to the same period, total expenditures are

\$2,163,752

lower than the previous year

FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - MAY

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

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

\$419,639

**FAVORABLE COMPARED TO
FORECAST**

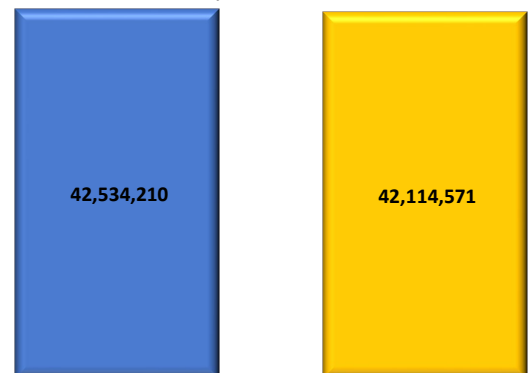
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	34,488,371	34,471,076	▼ (17,295)
Purchased Services	5,985,220	6,030,451	▲ 45,231
All Other Expenses	2,060,619	1,613,044	▼ (447,575)
Total Expenditures	42,534,210	42,114,571	▼ (419,639)

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$419,639.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through May indicate that Fiscal Year 2022 actual/estimated expenditures could total \$42,114,571 which has a favorable expenditure variance of \$419,639. This means the forecast cash balance could be improved.

Comparison of 5 Year Forecast Total
Expenditures with Actual + Estimated
Monthly Cash Flow



2022 5-Year Forecast Total Expenditures July - May Actual Expended to-date plus
June Estimated Expenditures

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

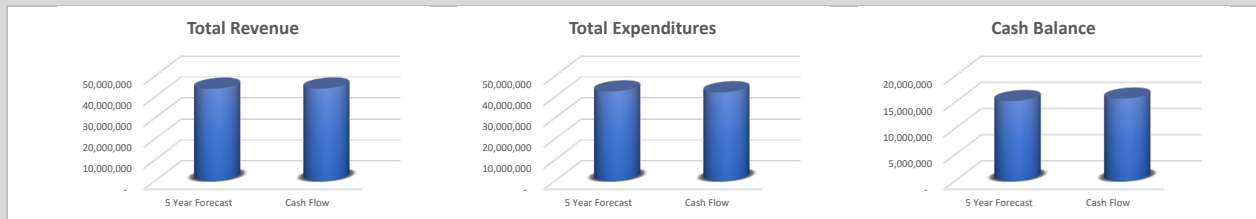
Austintown Local School District

FYTD Through MAY

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 May	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	0	16,821,073	16,821,073	16,821,073	-
1.020 - Public Utility Personal Property	1,429	1,317,234	1,318,663	1,318,663	-
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	(49,478)	20,311,071	20,261,593	18,843,994	1,417,599
1.040 - 1.045 - Restricted Grants-in-Aid	29,991	1,664,934	1,694,925	1,589,665	105,260
		-	-	-	-
1.050 - Property Tax Allocation	(0)	2,250,673	2,250,673	2,250,673	-
1.060 - All Other Operating Revenues	23,845	1,399,466	1,423,311	1,360,717	62,595
1.070 - Total Revenue	5,788	43,764,451	43,770,239	42,184,785	1,585,454
Other Financing Sources:					
2.070 - Total Other Financing Sources	50,289	57,855	108,144	107,842	303
2.080 - Total Revenues and Other Financing Sources	56,077	43,822,306	43,878,383	42,292,627	1,585,756
Expenditures:					
3.010 - Personnel Services	(12,645)	24,432,314	24,419,669	22,370,495	2,049,174
3.020 - Employees' Retirement/Insurance Benefits	(4,650)	10,056,057	10,051,407	9,118,360	933,048
3.030 - Purchased Services	45,231	5,985,220	6,030,451	5,484,462	545,989
3.040 - Supplies and Materials	(23,697)	1,010,204	986,507	922,213	64,295
3.050 - Capital Outlay	(13,827)	62,036	48,209	46,564	1,645
3.060 - 4.060 - Intergovernmental, Debt & Interest	1,486	-	1,486	-	-
4.300 - Other Objects	(11,538)	473,376	461,838	460,354	1,484
4.500 - Total Expenditures	(19,639)	42,019,207	41,999,568	38,402,448	3,595,633
Other Financing Uses:					
5.040 - Total Other Financing Uses	(400,000)	515,003	115,003	1,486	113,517
5.050 - Total Expenditures and Other Financing Uses	(419,639)	42,534,210	42,114,571	38,403,934	3,709,150
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	475,716	1,288,096	1,763,812	3,888,692	(2,123,394)
7.010 - Cash Balance July 1	-	13,879,600	13,879,600		
7.020 - Cash Balance June 30	475,716	15,167,696	15,643,412		

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



Dollar Variance: 56,077
Percent Variance: 0.13%

Dollar Variance: (419,639)
Percent Variance: -0.99%

Dollar Variance: 475,716
Percent Variance: 3.14%

Revenue Analytics					
Expenditure Analytics	2020	2021	2022	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$16,917,377	\$17,710,760	\$18,139,737	\$793,384	\$428,976
Total	\$16,917,377	\$17,710,760	\$18,139,737	\$793,384	\$428,976
Locally Generated Revenue	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$3,362,041	\$3,134,788	\$567,119	-\$227,253	-\$2,567,669
1300 - 1399 Transportation Fees	\$35,020	\$19,245	\$24,240	-\$15,775	\$4,995
1400 - 1499 Investment Earnings	\$544,331	\$200,783	\$174,150	-\$343,548	-\$26,633
1500 - 1599 Food Services	\$562	\$0	\$0	-\$562	\$0
1600 - 1699 Student Activities	\$4,282	\$3,226	\$3,898	-\$1,057	\$673
1700 - 1799 Class Fees	\$58,371	\$19,519	\$43,663	-\$38,852	\$24,144
1800 - 1899 Miscellaneous Receipts	\$18,828	\$18,349	\$33,472	-\$479	\$15,124
1900 - 1999 Other Revenue Not Above	\$12,387	\$31,060	\$29,547	\$18,673	-\$1,513
Total	\$4,035,822	\$3,426,969	\$876,090	-\$608,853	-\$2,550,879
Intermediate Revenue	FY2020 July - May	FY2021 July - May	FY2022 July - May	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 - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$19,388,681	\$19,403,690	\$18,843,994	\$15,009	-\$559,696
3200 - 3299 Restricted Aid State	\$660,079	\$660,061	\$1,589,665	-\$18	\$929,604
313X Reimbursements & 3300 - 3399 State Revenue Other	\$2,310,550	\$2,503,308	\$2,250,673	\$192,758	-\$252,635
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$22,359,310	\$22,567,059	\$22,684,332	\$207,749	\$117,273
Federal Revenue	FY2020 July - May	FY2021 July - May	FY2022 July - May	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	\$852,907	\$492,646	\$487,518	-\$360,260	-\$5,129
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	\$852,907	\$492,646	\$487,518	-\$360,260	-\$5,129
Other Financing Sources	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
5100 - 5199 Transfers In	\$32,674	\$32,674	\$1,486	\$0	-\$31,187
5200 - 5299 Advances In	\$1,551	\$0	\$0	-\$1,551	\$0
5300 - 5399 Refund of Prior Year Expense	\$690,647	\$1,406,155	\$103,464	\$715,508	-\$1,302,691
Total	\$724,872	\$1,438,828	\$104,950	\$713,956	-\$1,333,878
Total Revenue	\$44,890,288	\$45,636,264	\$42,292,627	\$745,975	-\$3,343,637

Revenue Analytics					
Expenditure Analytics	2020	2021	2022	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$16,480,332	\$16,124,954	\$17,428,665	-\$355,378	\$1,303,711
112-119 All Other Certified Salaries	\$738,756	\$732,370	\$452,547	-\$6,386	-\$279,823
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$148,481	\$29,857	\$69,907	-\$118,625	\$40,050
141 Regular Classified Salaries	\$4,129,847	\$3,772,460	\$4,078,544	-\$357,387	\$306,084
142 - 149 All Other Classified Salaries	\$246,220	\$248,022	\$288,790	\$1,802	\$40,768
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$37,650	\$49,470	\$45,793	\$11,821	-\$3,677
170 - 190 - Other Wages and Salaries	\$8,625	\$6,250	\$6,250	-\$2,375	\$0
Total	\$21,789,910	\$20,963,382	\$22,370,495	-\$826,528	\$1,407,113
3.02 Fringe Benefits	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$2,769,443	\$3,047,132	\$3,044,227	\$277,689	-\$2,905
220-229 Retirement Classified	\$1,131,378	\$780,897	\$814,798	-\$350,482	\$33,901
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$4,593,551	\$4,241,221	\$4,490,319	-\$352,331	\$249,099
250-259 Insurance Classified	\$765,064	\$660,020	\$769,016	-\$105,044	\$108,996
260-269 Insurance - Workers' Compensation	\$90,907	\$0	\$0	-\$90,907	\$0
270-279 Deferred Compensation	\$8,764	\$0	\$0	-\$8,764	\$0
280-289 Insurance Unemployment	\$22,238	\$99,546	\$0	\$77,308	-\$99,546
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$9,381,347	\$8,828,816	\$9,118,360	-\$552,531	\$289,544
3.03 Purchased Services	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$3,470,475	\$3,325,059	\$3,457,057	-\$145,416	\$131,997
420-429 Non-utility Property Services	\$571,234	\$568,507	\$546,381	-\$2,728	-\$22,126
430-439 Travel, Mileage, Meeting Expense	\$28,756	\$7,298	\$16,523	-\$21,458	\$9,225
440-449 Communications	\$71,131	\$104,915	\$123,341	\$33,784	\$18,426
450-459 Utilities	\$739,317	\$794,244	\$783,269	\$54,926	\$79,025
460-469 Contracted Craft or Trade Services	\$17,667	\$7,152	\$15,727	-\$10,515	\$8,576
470-479 Tuition and Similar	\$4,506,157	\$4,479,877	\$390,068	-\$26,279	-\$4,089,809
480-489 Pupil Transportation	\$55,777	\$14,573	\$33,739	-\$41,204	\$19,166
490-499 Other Purchased Services	\$52,240	\$43,129	\$28,357	-\$9,111	-\$14,772
Total	\$9,512,754	\$9,344,754	\$5,484,462	-\$168,000	-\$3,860,292
3.04 Supplies	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$337,311	\$386,830	\$381,293	\$49,519	-\$5,537
520-529 Textbooks	\$24,485	\$2,670	\$2,102	-\$21,816	-\$568
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	\$3,816	\$431	\$1,582	-\$3,384	\$1,150
570-579 Supplies for Operation and Repair - Buildings	\$213,551	\$314,100	\$244,369	\$100,550	-\$69,732
580-589 Supplies for Operation and Repair - Vehicles	\$186,061	\$197,309	\$292,867	\$11,249	\$95,558
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$765,224	\$901,341	\$922,213	\$136,118	\$20,871
3.05 Capital and Equipment	FY2020 July - May	FY2021 July - May	FY2022 July - May	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	\$22,585	\$0	\$0	-\$22,585	\$0
630-639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640-649 Equipment	\$15,989	\$36	\$13,179	-\$15,953	\$13,144
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	\$38,574	\$36	\$46,564	-\$38,538	\$46,529
3.06 Other Objects (800's)	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$30,210	\$34,527	\$1,480	\$4,317	-\$33,047
820-829 Interest	\$2,464	\$1,117	\$6	-\$1,347	-\$1,111
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$399,770	\$425,754	\$396,441	\$25,984	-\$29,312
850-859 Insurance	\$13,898	\$27,292	\$49,583	\$13,394	\$22,291
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$53	\$0	\$0	-\$53	\$0
880-889 Awards and Prizes	\$3,033	\$6,765	\$7,268	\$3,732	\$503
890-899 Other Miscellaneous Expenditures	\$1,247	\$2,715	\$7,062	\$1,468	\$4,346
Total	\$450,675	\$498,170	\$461,840	\$47,495	-\$36,330
Other Uses of Funds (900's)	FY2020 July - May	FY2021 July - May	FY2022 July - May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Transfers Out	\$44,158	\$32,674	\$1,486	-\$11,484	-\$31,187
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$44,158	\$32,674	\$1,486	-\$11,484	-\$31,187
Total Expenditures	\$41,982,641	\$40,569,173	\$38,405,421	-\$1,413,469	-\$2,163,752

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 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$369,023	\$0	\$1,389,559	-\$369,023	\$1,389,559
Total	\$369,023	\$0	\$1,389,559		
Locally Generated Revenue	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$252,666	\$270,244	\$24,169	\$17,577	-\$246,074
1300 - 1399 Transportation Fees	\$0	\$1,929	\$4,701	\$1,929	\$2,772
1400 - 1499 Investment Earnings	\$30,072	\$11,231	\$17,909	-\$18,841	\$6,678
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$310	\$360	\$310	\$50
1700 - 1799 Class Fees	\$3,254	\$1,504	\$2,932	-\$1,750	\$1,428
1800 - 1899 Miscellaneous Receipts	\$2,504	\$2,244	\$3,856	-\$260	\$1,612
1900 - 1999 Other Revenue Not Above	\$6,165	\$129	\$109	-\$6,035	-\$20
Total	\$294,661	\$287,590	\$54,036	-\$7,070	-\$233,554
Intermediate Revenue	FY2020 May	FY2021 May	FY2022 May	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 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$1,485,750	\$1,747,990	\$1,427,824	\$262,240	-\$320,166
3200 - 3299 Restricted Aid State	\$60,000	\$60,006	\$77,272	\$7	\$17,265
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,149,448	\$1,353,051	\$1,120,388	\$203,603	-\$232,663
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$2,695,198	\$3,161,047	\$2,625,484	\$465,850	-\$535,564
Federal Revenue	FY2020 May	FY2021 May	FY2022 May	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	\$352,081	\$315,410	\$25,795	-\$36,672	-\$289,614
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	\$352,081	\$315,410	\$25,795	-\$36,672	-\$289,614
Other Financing Sources	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
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	\$11,393	\$52,877	\$11,393	\$41,484
Total	\$0	\$11,393	\$52,877	\$11,393	\$41,484
Total Revenue	\$3,710,963	\$3,775,440	\$4,147,751	\$64,478	\$372,311

Revenue Analytics					
Expenditure Analytics	2020	2021	2022	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$1,419,780	\$1,460,898	\$1,570,575	\$41,119	\$109,677
112-119 All Other Certified Salaries	\$59,751	\$95,788	\$53,309	\$36,037	-\$42,478
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$1,000	\$11,494	\$1,000	\$10,494
141 Regular Classified Salaries	\$336,527	\$346,864	\$361,271	\$10,337	\$14,407
142 - 149 All Other Classified Salaries	\$9,812	\$21,542	\$16,738	\$11,730	-\$4,803
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$18,331	\$0	\$18,331
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$1,825,870	\$1,926,092	\$2,031,719	\$100,222	\$105,627
3.02 Fringe Benefits	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$92,042	\$272,202	\$296,142	\$180,160	\$23,940
220-229 Retirement Classified	\$96,963	\$61,002	\$65,186	-\$35,961	\$4,183
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$453,420	\$466,440	\$486,606	\$13,021	\$20,166
250-259 Insurance Classified	\$75,034	\$76,750	\$85,904	\$1,716	\$9,154
260-269 Insurance - Workers' Compensation	\$79	\$0	\$0	-\$79	\$0
270-279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280-289 Insurance Unemployment	\$489	\$0	\$0	-\$489	\$0
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$718,028	\$876,395	\$933,838	\$158,367	\$57,443
3.03 Purchased Services	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$264,187	\$460,640	\$344,006	\$196,453	-\$116,634
420-429 Non-utility Property Services	\$15,224	\$56,916	\$32,631	\$41,691	-\$24,284
430-439 Travel, Mileage, Meeting Expense	\$522	\$2,064	\$1,906	\$1,542	-\$159
440-449 Communications	\$3,972	\$5,097	\$11,529	\$1,125	\$6,431
450-459 Utilities	\$52,740	\$69,881	\$124,938	\$17,140	\$55,057
460-469 Contracted Craft or Trade Services	\$0	\$5,493	\$303	\$5,493	-\$5,189
470-479 Tuition and Similar	\$486,920	\$476,559	\$113,030	-\$10,361	-\$363,529
480-489 Pupil Transportation	\$0	\$38	\$3,451	\$38	\$3,413
490-499 Other Purchased Services	\$1,604	\$2,328	\$3,063	\$724	\$735
Total	\$825,170	\$1,079,015	\$634,857	\$253,845	-\$444,158
3.04 Supplies	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$8,341	\$9,932	\$16,742	\$1,591	\$6,810
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	\$431	\$526	\$431	\$94
570-579 Supplies for Operation and Repair - Buildings	\$21,577	\$33,154	\$18,617	\$11,577	-\$14,537
580-589 Supplies for Operation and Repair - Vehicles	\$1,802	\$16,742	\$15,458	\$14,939	-\$1,284
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$31,720	\$60,259	\$51,342	\$28,539	-\$8,916
3.05 Capital and Equipment	FY2020 May	FY2021 May	FY2022 May	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	\$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)	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$2,800	\$2,940	\$0	\$141	-\$2,940
820-829 Interest	\$171	\$30	\$0	-\$141	-\$30
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$187,706	\$3,330	\$197,305	-\$184,376	\$193,975
850-859 Insurance	\$7,716	\$0	\$0	-\$7,716	\$0
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880-889 Awards and Prizes	\$1,038	\$3,432	\$458	\$2,394	-\$2,974
890-899 Other Miscellaneous Expenditures	\$387	\$86	\$20	-\$301	-\$56
Total	\$199,818	\$9,819	\$197,783	-\$189,999	\$187,964
Other Uses of Funds (900's)	FY2020 May	FY2021 May	FY2022 May	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Transfers Out	\$11,484	\$0	\$0	-\$11,484	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total	\$11,484	\$0	\$0	-\$11,484	\$0
Total Expenditures	\$3,612,089	\$3,951,579	\$3,849,539	\$339,489	-\$102,040

2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: May	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December
1.010 General Property Tax (Real Estate)	1,430,000	6,462,000	0	(294,462)	0	0
1.020 Public Utility Personal Property	0	0	0	520,210	0	1,429
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	1,628,306	1,624,361	1,615,936
1.040 Restricted Grants-in-Aid	60,006	60,006	60,006	60,006	60,006	60,006
1.045 Other Restricted	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	1,130,285
1.060 All Other Revenues	266,481	287,547	42,333	158,580	52,034	107,533
1.070 Total Revenues	3,343,104	8,531,217	1,739,876	2,072,641	1,736,402	2,915,190
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	1,486	0
2.050 Advances-In	0	0	0	0	0	0
2.060 All Other Financing Sources	0	1,898	47,864	0	713	774
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	2,072,641	1,738,601	2,915,963
3.010 Personnel Services	1,922,012	1,919,151	1,995,008	2,082,029	2,055,297	2,138,131
3.020 Retirement/Benefits	914,830	1,040,508	903,550	904,518	912,291	920,569
3.030 Purchased Services	574,950	704,191	384,787	526,030	644,009	477,827
3.040 Supplies and Materials	9,787	81,094	109,326	119,083	87,422	92,869
3.050 Capital Outlay	33,385	2,659	0	0	0	2,925
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	0	0	0
4.055 Principal-Other	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	6	0	0	0	0	0
4.300 Other Objects	4,736	10,475	15,496	173,047	2,124	4,204
4.500 Total Expenditures	3,461,186	3,758,078	3,408,167	3,804,706	3,701,143	3,636,525
5.010 Operating Transfers-Out	0	0	0	0	1,486	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	3,461,186	3,758,078	3,408,167	3,804,706	3,702,629	3,636,525
6.010 Rev. over/(under) Expenditures	(118,082)	4,775,037	(1,620,427)	(1,732,066)	(1,964,028)	(720,562)
7.010 Beginning Cash Balance	13,879,600	13,761,518	18,536,555	16,916,128	15,184,062	13,220,034
7.020 Ending Cash Balance	13,761,518	18,536,555	16,916,128	15,184,062	13,220,034	12,499,473

2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: May	Actual January	Actual February	Actual March	Actual April	Actual May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	1,034,000	6,125,000	1,472,000	592,536	0	16,821,073
1.020 Public Utility Personal Property	0	0	0	0	797,024	0	1,318,663
1.030 Income Tax	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	3,087,173	1,556,708	1,532,202	1,425,667	1,427,824	1,417,599	20,261,593
1.040 Restricted Grants-in-Aid	916,196	79,499	76,643	80,016	77,272	105,260	1,694,925
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	1,120,388	0	2,250,673
1.060 All Other Revenues	(457,967)	212,670	222,399	389,385	79,722	62,595	1,423,311
1.070 Total Revenues	3,545,403	2,882,876	7,956,244	3,367,068	4,094,765	1,585,454	43,770,239
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	1,486
2.050 Advances-In	0	0	0	0	0	0	0
2.060 All Other Financing Sources	2,121	0	0	0	52,986	303	106,658
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	3,547,524	2,882,876	7,956,244	3,367,068	4,147,751	1,585,756	43,878,383
3.010 Personnel Services	1,996,556	2,069,130	2,099,493	2,061,969	2,031,719	2,049,174	24,419,669
3.020 Retirement/Benefits	320,991	384,816	949,471	932,979	933,838	933,048	10,051,407
3.030 Purchased Services	(31,677)	502,271	524,535	542,682	634,857	545,989	6,030,451
3.040 Supplies and Materials	67,897	73,236	88,217	141,941	51,342	64,295	986,507
3.050 Capital Outlay	7,595	0	0	0	0	1,645	48,209
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	1,480
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	6
4.300 Other Objects	14,223	22,305	11,053	4,908	197,783	1,484	461,838
4.500 Total Expenditures	2,375,586	3,051,758	3,672,768	3,684,479	3,849,539	3,595,633	41,999,568
5.010 Operating Transfers-Out	0	0	0	0	0	98,517	100,003
5.020 Advances-Out	0	0	0	0	0	15,000	15,000
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	2,375,586	3,051,758	3,672,768	3,684,479	3,849,539	3,709,150	42,114,571
6.010 Rev. over/(under) Expenditures	1,171,938	(168,881)	4,283,476	(317,411)	298,212	(2,123,394)	1,763,812
7.010 Beginning Cash Balance	12,499,473	13,671,410	13,502,529	17,786,005	17,468,594	17,766,806	13,879,600
7.020 Ending Cash Balance	13,671,410	13,502,529	17,786,005	17,468,594	17,766,806	15,643,412	15,643,412