



Austintown Local School District

# Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through January

Treasurer/CFO, Blaise E. Karlovic

# Table of Contents

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

## FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH JANUARY

### 1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE  
REVENUE COLLECTIONS  
INDICATE A

**\$374,326**

UNFAVORABLE COMPARED TO  
FORECAST

CURRENT YEAR-TO-DATE  
EXPENDITURES INDICATE A

**\$196,945**

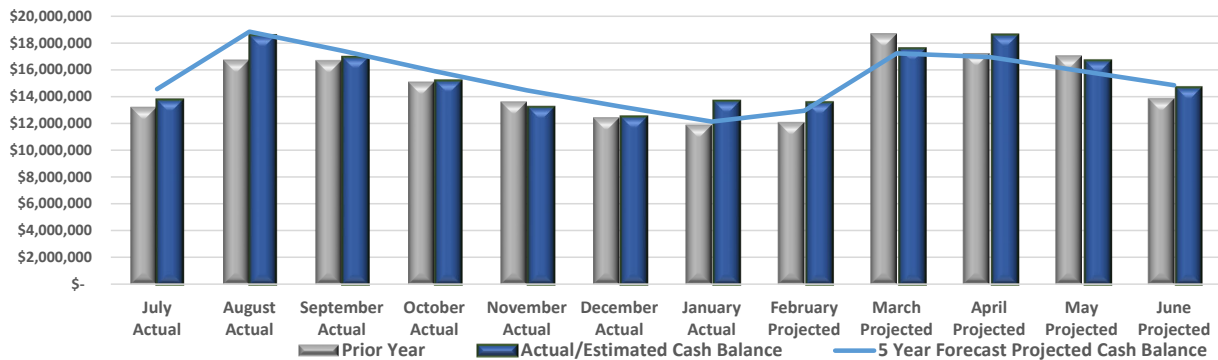
FAVORABLE COMPARED TO  
FORECAST

POTENTIAL NET IMPACT  
WOULD RESULT IN A

**\$177,381**

UNFAVORABLE IMPACT ON THE  
CASH BALANCE

### 2. VARIANCE AND CASH BALANCE COMPARISON



JANUARY CASH BALANCE IS

**\$1,770,395**

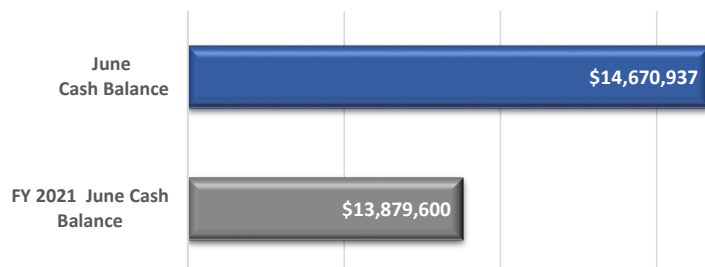
MORE THAN LAST JANUARY

JANUARY CASH BALANCE IS

**\$(177,381)**

LESS THAN THE FORECASTED  
AMOUNT

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



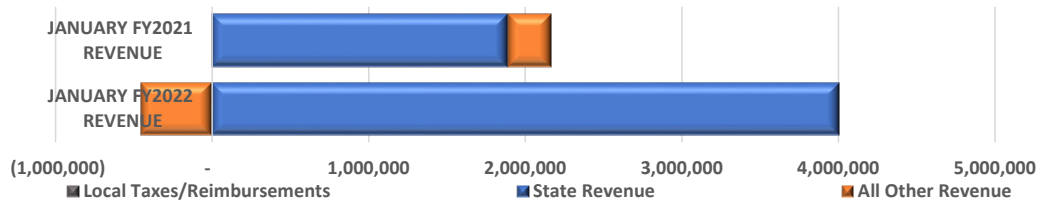
OPERATING SURPLUS OF

**\$791,336**

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

## FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - JANUARY

### 1. JANUARY REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



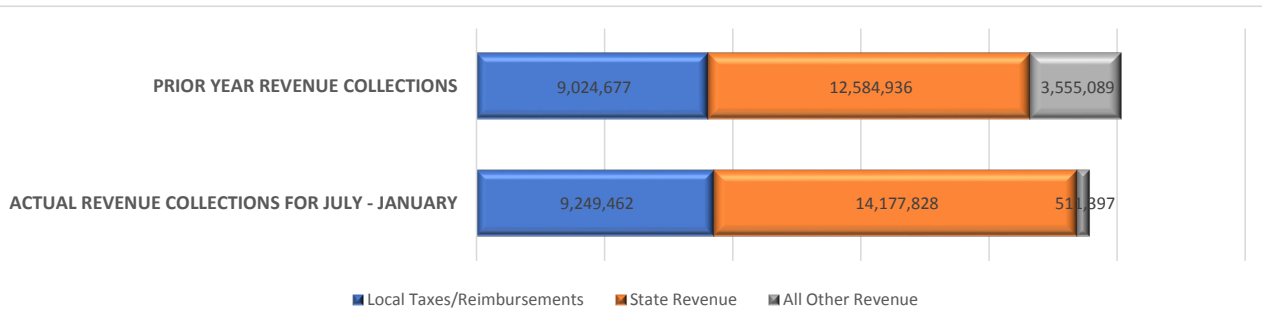
	Actual Revenue Collections For January	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	4,003,369	1,884,957	▲ 2,118,412
All Other Revenue	(455,846)	279,165	▼ (735,011)
<b>Total Revenue</b>	<b>3,547,524</b>	<b>2,164,122</b>	<b>▲ 1,383,402</b>

Actual revenue for the month was up

**\$1,383,402**

compared to last year.

### 2. ACTUAL REVENUE RECEIVED THROUGH JANUARY COMPARED TO THE PRIOR YEAR



	Actual Revenue Collections For July - January	Prior Year Revenue Collections For July - January	Current Year Compared to Last Year
Local Taxes/Reimbursements	9,249,462	9,024,677	▲ 224,786
State Revenue	14,177,828	12,584,936	▲ 1,592,892
All Other Revenue	511,397	3,555,089	▼ (3,043,693)
<b>Total Revenue</b>	<b>23,938,687</b>	<b>25,164,702</b>	<b>▼ (1,226,015)</b>

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$1,226,015**

LOWER THAN THE PREVIOUS YEAR

## FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - JANUARY

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

**CURRENT YEAR-TO-DATE REVENUE  
COLLECTIONS INDICATE A**

**\$374,326**

**UNFAVORABLE COMPARED TO  
FORECAST**

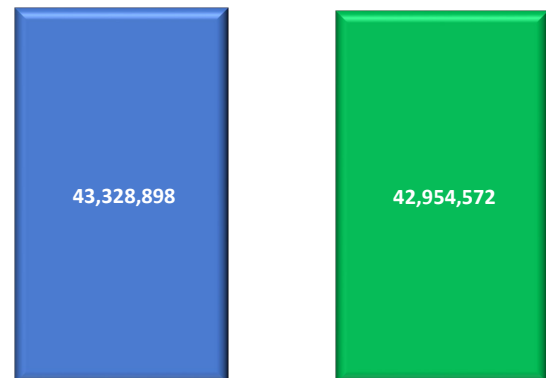
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	20,089,230	20,070,328	(18,902)
State Revenue	22,004,263	21,559,074	(445,189)
All Other Revenue	1,235,405	1,325,170	89,765
Total Revenue	43,328,898	42,954,572	(374,326)

The district's current cash flow, both actual and estimated indicate a unfavorable variance of \$374,326

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2022 actual/estimated revenue could total \$42,954,572, a unfavorable variance of \$374,326 compared to the annual forecast total revenue. This means the forecast cash balance could be reduced.

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

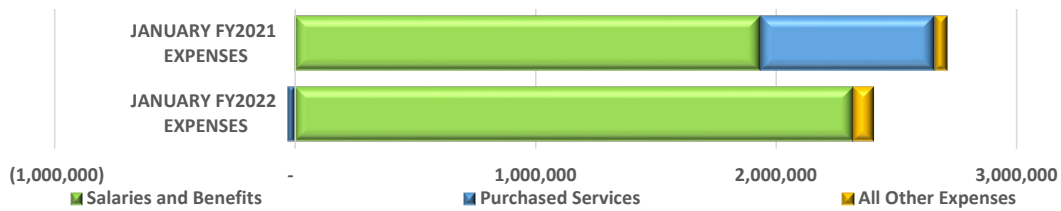


2022 5-Year Forecast Total Revenue

July - January Actual Revenue  
Collected To-date plus February -  
June Estimated Revenue Collections

## FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - JANUARY

### 1. JANUARY EXPENDITURES COMPARED TO PRIOR YEAR



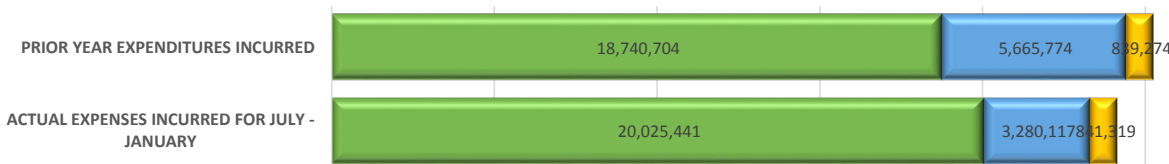
	Actual Expenses For January	Prior Year Expenditure Incurred		Actual Compared to Last Year
Salaries and Benefits	2,317,547	1,928,231	▲	<b>389,316</b>
Purchased Services	(31,677)	729,009	▼	<b>(760,686)</b>
All Other Expenses	89,716	53,434	▲	<b>36,281</b>
<b>Total Expenditures</b>	<b>2,375,586</b>	<b>2,710,674</b>	▼	<b>(335,088)</b>

Actual expenses for the month was down

**\$335,088**

compared to last year.

### 2. ACTUAL EXPENSES INCURRED THROUGH JANUARY COMPARED TO THE PRIOR YEAR



	Actual Expenses For July - January	Prior Year Expenditures Incurred		Actual Compared to Last Year
Salaries and Benefits	20,025,441	18,740,704	▲	<b>1,284,737</b>
Purchased Services	3,280,117	5,665,774	▼	<b>(2,385,657)</b>
All Other Expenses	841,319	839,274	▲	<b>2,045</b>
<b>Total Expenditures</b>	<b>24,146,877</b>	<b>25,245,752</b>	▼	<b>(1,098,875)</b>

Compared to the same period, total expenditures are

**\$1,098,875**

lower than the previous year

## FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - JANUARY

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

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

**\$196,945**

**FAVORABLE COMPARED TO  
FORECAST**

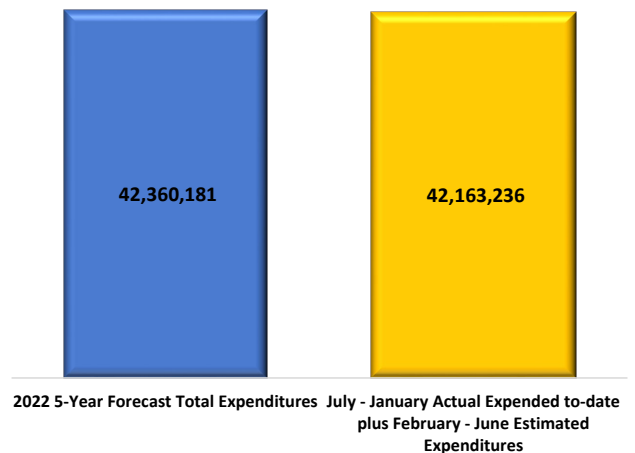
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	34,533,466	34,575,010	▲ 41,544
Purchased Services	6,115,606	5,975,645	▼ (139,961)
All Other Expenses	1,711,109	1,612,580	▼ (98,529)
<b>Total Expenditures</b>	<b>42,360,181</b>	<b>42,163,236</b>	<b>▼ (196,945)</b>

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$196,945.

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through January indicate that Fiscal Year 2022 actual/estimated expenditures could total \$42,163,236 which has a favorable expenditure variance of \$196,945. This means the forecast cash balance could be improved.

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



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

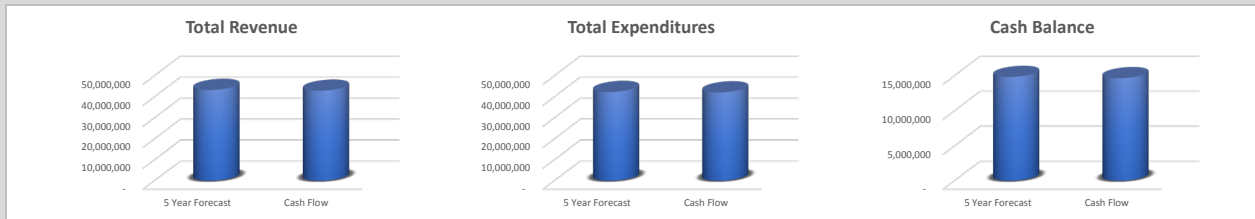
Austintown Local School District

FYTD Thi JANUARY

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 January	Estimated for Remaining Months
<b>Revenue:</b>					
1.010 - General Property Tax (Real Estate)	0	16,524,704	16,524,704	7,597,538	8,927,167
1.020 - Public Utility Personal Property	1,430	1,303,909	1,305,339	521,640	783,699
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	(453,130)	20,317,669	19,864,539	12,901,593	6,962,946
1.040 - 1.045 - Restricted Grants-in-Aid	7,941	1,686,594	1,694,535	1,276,235	418,300
		-	-	-	-
1.050 - Property Tax Allocation	(20,332)	2,260,617	2,240,285	1,130,285	1,110,000
1.060 - All Other Operating Revenues	88,536	1,164,036	1,252,572	456,541	796,031
1.070 - Total Revenue	(375,555)	43,257,529	42,881,974	23,883,831	18,998,143
<b>Other Financing Sources:</b>					
2.070 - Total Other Financing Sources	1,229	71,369	72,598	54,856	17,743
2.080 - Total Revenues and Other Financing Sources	(374,326)	43,328,898	42,954,572	23,938,687	19,015,885
<b>Expenditures:</b>					
3.010 - Personnel Services	115,446	24,578,200	24,693,646	14,108,184	10,585,461
3.020 - Employees' Retirement/Insurance Benefits	(73,901)	9,955,266	9,881,365	5,917,257	3,964,108
3.030 - Purchased Services	(139,961)	6,115,606	5,975,645	3,280,117	2,695,528
3.040 - Supplies and Materials	(58,505)	1,041,860	983,355	567,476	415,878
3.050 - Capital Outlay	6,420	65,036	71,456	46,564	24,892
3.060 - 4.060 - Intergovernmental, Debt & Interest	29,326	1,262	30,588	-	-
4.300 - Other Objects	(37,327)	487,948	450,621	224,305	226,315
4.500 - Total Expenditures	(158,502)	42,245,178	42,086,676	24,143,904	17,912,183
<b>Other Financing Uses:</b>					
5.040 - Total Other Financing Uses	(38,443)	115,003	76,560	1,486	75,074
5.050 - Total Expenditures and Other Financing Uses	(196,945)	42,360,181	42,163,236	24,145,390	17,987,257
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>					
6.010 - Expenditures and Other Financing Uses	(177,381)	968,717	791,336	(206,704)	1,028,628
7.010 - Cash Balance July 1	-	13,879,600	13,879,600		
7.020 - Cash Balance June 30	(177,381)	14,848,317	14,670,937		

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



Dollar Variance: (374,326)  
Percent Variance: -0.86%

Dollar Variance: (196,945)  
Percent Variance: -0.46%

Dollar Variance: (177,381)  
Percent Variance: -1.19%





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 - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$8,001,944	\$7,874,420	\$8,119,177	-\$127,524	\$244,758
Total	\$8,001,944	\$7,874,420	\$8,119,177	-\$127,524	\$244,758
Locally Generated Revenue	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$2,138,703	\$1,894,633	\$200,646	-\$244,070	-\$1,693,988
1300 - 1399 Transportation Fees	\$24,519	\$9,062	\$16,531	-\$15,456	\$7,469
1400 - 1499 Investment Earnings	\$403,236	\$131,832	\$95,537	-\$271,405	-\$36,295
1500 - 1599 Food Services	\$562	\$0	\$0	-\$562	\$0
1600 - 1699 Student Activities	\$4,272	\$2,525	\$3,228	-\$1,747	\$703
1700 - 1799 Class Fees	\$34,549	\$4,772	\$21,812	-\$29,777	\$17,040
1800 - 1899 Miscellaneous Receipts	\$12,248	\$14,467	\$23,112	\$2,219	\$8,645
1900 - 1999 Other Revenue Not Above	\$6,247	\$1,306	\$29,438	-\$4,942	\$28,132
Total	\$2,624,337	\$2,058,597	\$390,304	-\$565,740	-\$1,668,293
Intermediate Revenue	FY2020 July - January	FY2021 July - January	FY2022 July - January	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 - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$12,620,720	\$12,164,901	\$12,901,593	-\$455,819	\$736,692
3200 - 3299 Restricted Aid State	\$420,080	\$420,035	\$1,276,235	-\$45	\$856,200
313X Reimbursements & 3300 - 3399 State Revenue Other	\$1,161,103	\$1,150,257	\$1,130,285	-\$10,846	-\$19,972
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$14,201,902	\$13,735,193	\$15,308,113	-\$466,709	\$1,572,920
Federal Revenue	FY2020 July - January	FY2021 July - January	FY2022 July - January	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	\$406,659	\$77,228	\$69,019	-\$329,431	-\$8,209
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	\$406,659	\$77,228	\$69,019	-\$329,431	-\$8,209
Other Financing Sources	FY2020 July - January	FY2021 July - January	FY2022 July - January	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	\$0	\$0	\$0	\$0	\$0
5300 - 5399 Refund of Prior Year Expense	\$442,300	\$1,386,590	\$50,587	\$944,291	-\$1,336,003
Total	\$474,973	\$1,419,264	\$52,073	\$944,291	-\$1,367,191
Total Revenue	\$25,709,815	\$25,164,702	\$23,938,687	-\$545,114	-\$1,226,015

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 - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$10,731,452	\$10,254,397	\$11,048,924	-\$477,055	\$794,527
112-119 All Other Certified Salaries	\$421,324	\$367,626	\$264,094	-\$53,698	-\$103,533
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$133,281	\$28,857	\$35,943	-\$104,424	\$7,087
141 Regular Classified Salaries	\$2,717,581	\$2,370,315	\$2,572,238	-\$347,266	\$201,923
142 - 149 All Other Classified Salaries	\$183,804	\$137,169	\$170,677	-\$46,635	\$33,509
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$20,696	\$18,895	\$11,933	-\$1,801	-\$6,961
170 - 190 - Other Wages and Salaries	\$6,750	\$5,000	\$4,375	-\$1,750	-\$625
<b>Total</b>	<b>\$14,214,888</b>	<b>\$13,182,258</b>	<b>\$14,108,184</b>	<b>-\$1,032,630</b>	<b>\$925,927</b>
3.02 Fringe Benefits	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$1,915,516	\$1,720,995	\$1,846,032	-\$194,521	\$125,036
220-229 Retirement Classified	\$753,294	\$471,931	\$552,583	-\$281,363	\$80,652
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$2,770,567	\$2,835,860	\$3,009,154	\$65,293	\$173,295
250-259 Insurance Classified	\$464,295	\$430,114	\$509,487	-\$34,181	\$79,373
260-269 Insurance - Workers' Compensation	\$90,828	\$0	\$0	-\$90,828	\$0
270-279 Deferred Compensation	\$8,764	\$0	\$0	-\$8,764	\$0
280-289 Insurance Unemployment	\$20,668	\$99,546	\$0	\$78,878	-\$99,546
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$6,023,932</b>	<b>\$5,558,446</b>	<b>\$5,917,257</b>	<b>-\$465,486</b>	<b>\$358,810</b>
3.03 Purchased Services	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$2,359,728	\$1,963,206	\$2,124,765	-\$396,522	\$161,559
420-429 Non-utility Property Services	\$465,938	\$433,964	\$426,982	-\$31,974	-\$6,982
430-439 Travel, Mileage, Meeting Expense	\$24,025	\$4,288	\$10,371	-\$19,737	\$6,084
440-449 Communications	\$54,308	\$61,630	\$76,345	\$7,322	\$14,715
450-459 Utilities	\$505,491	\$480,562	\$516,041	-\$24,929	\$35,479
460-469 Contracted Craft or Trade Services	\$12,690	\$1,659	\$15,330	-\$11,030	\$13,671
470-479 Tuition and Similar	\$2,636,547	\$2,683,425	\$74,658	\$46,878	-\$2,608,767
480-489 Pupil Transportation	\$35,743	\$11,926	\$18,649	-\$23,818	\$6,724
490-499 Other Purchased Services	\$32,527	\$25,114	\$16,975	-\$7,413	-\$8,139
<b>Total</b>	<b>\$6,126,997</b>	<b>\$5,665,774</b>	<b>\$3,280,117</b>	<b>-\$461,223</b>	<b>-\$2,385,657</b>
3.04 Supplies	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$243,252	\$264,484	\$240,888	\$21,232	-\$23,596
520-529 Textbooks	\$24,485	\$2,050	\$1,212	-\$22,436	-\$837
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	\$3,502	\$0	\$646	-\$3,502	\$646
570-579 Supplies for Operation and Repair - Buildings	\$155,487	\$197,057	\$157,736	\$41,571	-\$39,322
580-589 Supplies for Operation and Repair - Vehicles	\$127,023	\$96,904	\$166,994	-\$30,118	\$70,090
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$553,748</b>	<b>\$560,495</b>	<b>\$567,476</b>	<b>\$6,747</b>	<b>\$6,981</b>
3.05 Capital and Equipment	FY2020 July - January	FY2021 July - January	FY2022 July - January	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	\$4,373	\$36	\$13,179	-\$4,337	\$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
<b>Total</b>	<b>\$26,958</b>	<b>\$36</b>	<b>\$46,564</b>	<b>-\$26,922</b>	<b>\$46,529</b>
3.06 Other Objects (800's)	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$19,061	\$22,830	\$1,480	\$3,770	-\$21,350
820-829 Interest	\$1,732	\$932	\$6	-\$799	-\$926
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$183,517	\$191,038	\$165,612	\$7,521	-\$25,426
850-859 Insurance	\$4,605	\$27,292	\$49,583	\$22,687	\$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	\$0	\$3,165	\$4,821	\$3,165	\$1,656
890-899 Other Miscellaneous Expenditures	\$780	\$812	\$4,290	\$32	\$3,478
<b>Total</b>	<b>\$209,748</b>	<b>\$246,069</b>	<b>\$225,792</b>	<b>\$36,321</b>	<b>-\$20,277</b>
Other Uses of Funds (900's)	FY2020 July - January	FY2021 July - January	FY2022 July - January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Transfers Out	\$32,674	\$32,674	\$1,486	\$0	-\$31,187
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$32,674</b>	<b>\$32,674</b>	<b>\$1,486</b>	<b>\$0</b>	<b>-\$31,187</b>
<b>Total Expenditures</b>	<b>\$27,188,945</b>	<b>\$25,245,752</b>	<b>\$24,146,877</b>	<b>-\$1,943,193</b>	<b>-\$1,098,875</b>

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 - Monthly				
Tax Revenue	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0		
Locally Generated Revenue	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$247,718	\$244,290	-\$485,715	-\$3,428	-\$730,006
1300 - 1399 Transportation Fees	\$10,886	\$0	\$4,320	-\$10,886	\$4,320
1400 - 1499 Investment Earnings	\$33,016	\$8,838	\$10,219	-\$24,177	\$1,381
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$90	\$100	\$40	\$10	-\$60
1700 - 1799 Class Fees	\$7,504	\$273	\$2,508	-\$7,231	\$2,235
1800 - 1899 Miscellaneous Receipts	\$1,267	\$2,014	\$10,661	\$747	\$8,647
1900 - 1999 Other Revenue Not Above	\$25	\$0	\$0	-\$25	\$0
Total	\$300,506	\$255,515	-\$457,967	-\$44,990	-\$713,482
Intermediate Revenue	FY2020 January	FY2021 January	FY2022 January	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 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$1,881,532	\$1,824,951	\$3,087,173	-\$56,582	\$1,262,223
3200 - 3299 Restricted Aid State	\$60,000	\$60,006	\$916,196	\$7	\$856,190
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	\$1,941,532	\$1,884,957	\$4,003,369	-\$56,575	\$2,118,412
Federal Revenue	FY2020 January	FY2021 January	FY2022 January	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	\$21,348	\$0	\$21,348	-\$21,348
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	\$21,348	\$0	\$21,348	-\$21,348
Other Financing Sources	FY2020 January	FY2021 January	FY2022 January	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	\$694	\$2,302	\$2,121	\$1,608	-\$181
Total	\$694	\$2,302	\$2,121	\$1,608	-\$181
Total Revenue	\$2,242,732	\$2,164,122	\$3,547,524	-\$78,610	\$1,383,402

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 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$1,435,061	\$1,464,953	\$1,586,737	\$29,891	\$121,784
112-119 All Other Certified Salaries	\$49,696	\$57,917	\$27,135	\$8,221	-\$30,782
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$7,230	\$0	\$7,230	-\$7,230
141 Regular Classified Salaries	\$360,031	\$322,923	\$361,753	-\$37,108	\$38,831
142 - 149 All Other Classified Salaries	\$23,115	\$12,597	\$20,931	-\$10,518	\$8,335
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$0	\$0	\$0	\$0
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$1,867,903	\$1,865,618	\$1,996,556	-\$2,284	\$130,938
3.02 Fringe Benefits	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$218,601	\$43,068	\$251,093	-\$175,533	\$208,025
220-229 Retirement Classified	\$95,202	\$7,710	\$67,760	-\$87,492	\$60,050
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$457,951	\$1,781	\$1,811	-\$456,171	\$31
250-259 Insurance Classified	\$74,587	\$288	\$326	-\$74,298	\$38
260-269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270-279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280-289 Insurance Unemployment	\$1,590	\$9,765	\$0	\$8,175	-\$9,765
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$847,930	\$62,612	\$320,991	-\$785,318	\$258,378
3.03 Purchased Services	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$291,169	\$252,486	\$287,184	-\$38,683	\$34,698
420-429 Non-utility Property Services	\$75,481	\$9,138	\$24,075	-\$66,344	\$14,937
430-439 Travel, Mileage, Meeting Expense	\$2,468	\$250	\$614	-\$2,218	\$364
440-449 Communications	\$11,287	\$7,668	\$7,980	-\$3,619	\$312
450-459 Utilities	\$80,700	\$83,704	\$53,591	\$3,004	-\$30,113
460-469 Contracted Craft or Trade Services	\$60	\$60	\$60	\$0	\$0
470-479 Tuition and Similar	\$385,315	\$363,074	-\$408,527	-\$22,240	-\$771,602
480-489 Pupil Transportation	\$0	\$3,110	\$1,890	\$3,110	-\$1,220
490-499 Other Purchased Services	\$15,912	\$9,519	\$1,456	-\$6,393	-\$8,063
Total	\$862,392	\$729,009	-\$31,677	-\$133,383	-\$760,686
3.04 Supplies	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$23,735	\$20,747	\$4,830	-\$2,988	-\$15,917
520-529 Textbooks	\$1,000	\$0	\$620	-\$1,000	\$620
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	\$520	\$0	\$0	-\$520	\$0
570-579 Supplies for Operation and Repair - Buildings	\$17,088	-\$1,748	\$24,850	-\$18,836	\$26,597
580-589 Supplies for Operation and Repair - Vehicles	\$12,021	\$11,275	\$37,597	-\$746	\$26,323
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$54,364	\$30,274	\$67,897	-\$24,090	\$37,623
3.05 Capital and Equipment	FY2020 January	FY2021 January	FY2022 January	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	\$36	\$0	\$7,595	-\$36	\$7,595
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	\$36	\$0	\$7,595	-\$36	\$7,595
3.06 Other Objects (800's)	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$2,754	\$5,773	\$0	\$3,019	-\$5,773
820-829 Interest	\$216	\$167	\$0	-\$49	-\$167
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$16,415	\$17,081	\$12,253	\$666	-\$4,828
850-859 Insurance	\$1,577	\$0	\$0	-\$1,577	\$0
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880-889 Awards and Prizes	\$0	\$159	\$1,950	\$159	\$1,791
890-899 Other Miscellaneous Expenditures	\$109	-\$20	\$20	-\$129	\$40
Total	\$21,072	\$23,161	\$14,223	\$2,089	-\$8,937
Other Uses of Funds (900's)	FY2020 January	FY2021 January	FY2022 January	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
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	\$3,653,696	\$2,710,674	\$2,375,586	-\$943,022	-\$335,088

<b>2022 Austintown Local School District</b> Actual and Estimated Monthly Cash Flow Through: January						
	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
<b>1.070 Total Revenues</b>	<b>3,343,104</b>	<b>8,531,217</b>	<b>1,739,876</b>	<b>2,072,641</b>	<b>1,736,402</b>	<b>2,915,190</b>
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
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>3,343,104</b>	<b>8,533,115</b>	<b>1,787,740</b>	<b>2,072,641</b>	<b>1,738,601</b>	<b>2,915,963</b>
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
<b>4.500 Total Expenditures</b>	<b>3,461,186</b>	<b>3,758,078</b>	<b>3,408,167</b>	<b>3,804,706</b>	<b>3,701,143</b>	<b>3,636,525</b>
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
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>3,461,186</b>	<b>3,758,078</b>	<b>3,408,167</b>	<b>3,804,706</b>	<b>3,702,629</b>	<b>3,636,525</b>
<b>6.010 Rev. over/(under) Expenditures</b>	<b>(118,082)</b>	<b>4,775,037</b>	<b>(1,620,427)</b>	<b>(1,732,066)</b>	<b>(1,964,028)</b>	<b>(720,562)</b>
<b>7.010 Beginning Cash Balance</b>	<b>13,879,600</b>	<b>13,761,518</b>	<b>18,536,555</b>	<b>16,916,128</b>	<b>15,184,062</b>	<b>13,220,034</b>
<b>7.020 Ending Cash Balance</b>	<b>13,761,518</b>	<b>18,536,555</b>	<b>16,916,128</b>	<b>15,184,062</b>	<b>13,220,034</b>	<b>12,499,473</b>

2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: January	Actual 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	1,317,012	0	0	16,524,704
1.020 Public Utility Personal Property	0	0	0	783,699	0	0	1,305,339
1.030 Income Tax	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	3,087,173	1,054,830	1,477,029	1,477,029	1,477,029	1,477,029	19,864,539
1.040 Restricted Grants-in-Aid	916,196	78,260	78,260	78,260	78,260	105,260	1,694,535
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	1,110,000	0	0	2,240,285
1.060 All Other Revenues	(457,967)	63,857	323,669	70,850	235,803	101,853	1,252,572
<b>1.070 Total Revenues</b>	<b>3,545,403</b>	<b>2,980,884</b>	<b>7,705,176</b>	<b>4,836,850</b>	<b>1,791,092</b>	<b>1,684,142</b>	<b>42,881,974</b>
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	15,000	15,000
2.060 All Other Financing Sources	2,121	613	1,827	0	0	303	56,112
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>3,547,524</b>	<b>2,981,497</b>	<b>7,707,003</b>	<b>4,836,850</b>	<b>1,791,092</b>	<b>1,699,444</b>	<b>42,954,572</b>
3.010 Personnel Services	1,996,556	2,109,866	2,179,866	2,095,850	2,094,866	2,105,014	24,693,646
3.020 Retirement/Benefits	320,991	341,176	905,733	905,733	905,733	905,733	9,881,365
3.030 Purchased Services	(31,677)	494,113	496,820	597,405	570,060	537,130	5,975,645
3.040 Supplies and Materials	67,897	108,975	110,647	74,015	57,946	64,295	983,355
3.050 Capital Outlay	7,595	8,386	3,333	1,225	10,303	1,645	71,456
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	5,847	6,469	5,295	6,431	4,598	30,121
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	98	118	59	128	58	467
4.300 Other Objects	14,223	16,474	3,949	125,520	47,385	32,988	450,621
<b>4.500 Total Expenditures</b>	<b>2,375,586</b>	<b>3,084,934</b>	<b>3,706,934</b>	<b>3,805,103</b>	<b>3,692,852</b>	<b>3,651,462</b>	<b>42,086,676</b>
5.010 Operating Transfers-Out	0	4,972	4,972	4,972	5,104	44,431	65,935
5.020 Advances-Out	0	625	625	625	625	8,125	10,625
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
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>2,375,586</b>	<b>3,090,531</b>	<b>3,712,530</b>	<b>3,810,699</b>	<b>3,698,581</b>	<b>3,704,018</b>	<b>42,163,236</b>
<b>6.010 Rev. over/(under) Expenditures</b>	<b>1,171,938</b>	<b>(109,034)</b>	<b>3,994,472</b>	<b>1,026,150</b>	<b>(1,907,489)</b>	<b>(2,004,574)</b>	<b>791,336</b>
<b>7.010 Beginning Cash Balance</b>	<b>12,499,473</b>	<b>13,671,410</b>	<b>13,562,376</b>	<b>17,556,849</b>	<b>18,582,999</b>	<b>16,675,511</b>	<b>13,879,600</b>
<b>7.020 Ending Cash Balance</b>	<b>13,671,410</b>	<b>13,562,376</b>	<b>17,556,849</b>	<b>18,582,999</b>	<b>16,675,511</b>	<b>14,670,937</b>	<b>14,670,937</b>