



Austintown Local School District

Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through April

Treasurer/CFO, Blaise E. Karlovic

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FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH APRIL

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$1,813,680

UNFAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$345,868

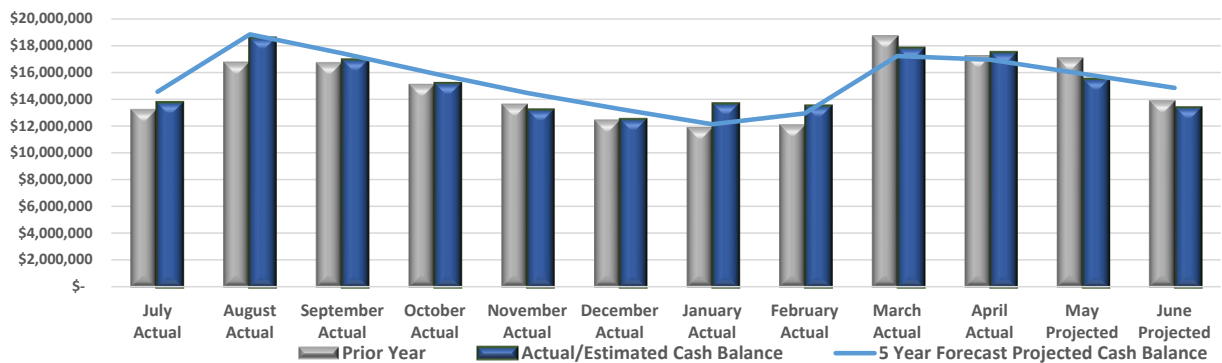
FAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$1,467,812

UNFAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



APRIL CASH BALANCE IS

\$243,299

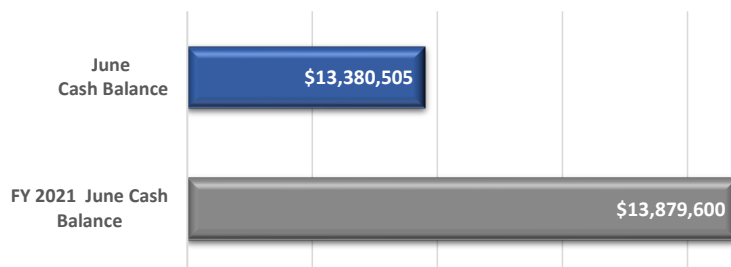
MORE THAN LAST APRIL

APRIL CASH BALANCE IS

\$(1,467,812)

LESS THAN THE FORECASTED
AMOUNT

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



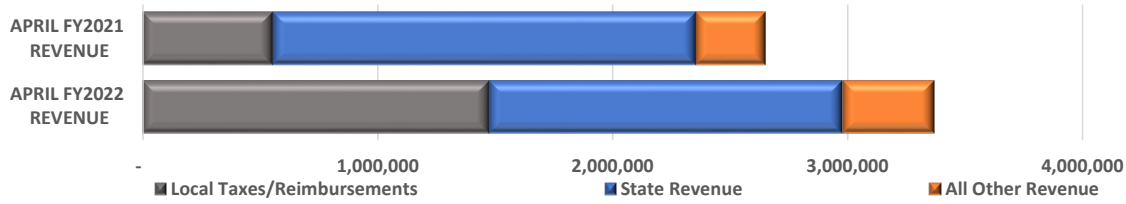
OPERATING DEFICIT OF

\$(499,095)

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

FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - APRIL

1. APRIL REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



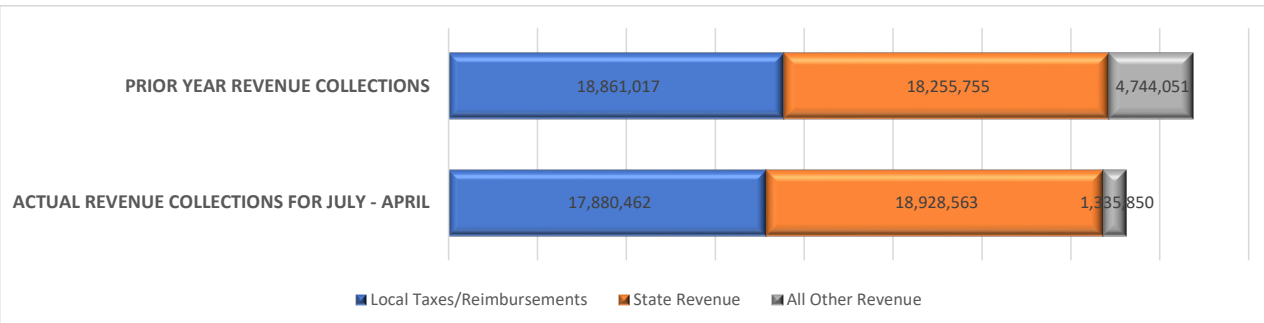
	Actual Revenue Collections For April	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	1,472,000	554,341	▲ 917,659
State Revenue	1,505,683	1,801,017	▼ (295,334)
All Other Revenue	389,385	297,480	▲ 91,905
Total Revenue	3,367,068	2,652,837	▲ 714,231

Actual revenue for the month was up

\$714,231

compared to last year.

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



	Actual Revenue Collections For July - April	Prior Year Revenue Collections For July - April	Current Year Compared to Last Year
Local Taxes/Reimbursements	17,880,462	18,861,017	▼ (980,555)
State Revenue	18,928,563	18,255,755	▲ 672,808
All Other Revenue	1,335,850	4,744,051	▼ (3,408,201)
Total Revenue	38,144,876	41,860,823	▼ (3,715,948)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$3,715,948

LOWER THAN THE PREVIOUS YEAR

FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - APRIL

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

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

\$1,813,680

**UNFAVORABLE COMPARED TO
FORECAST**

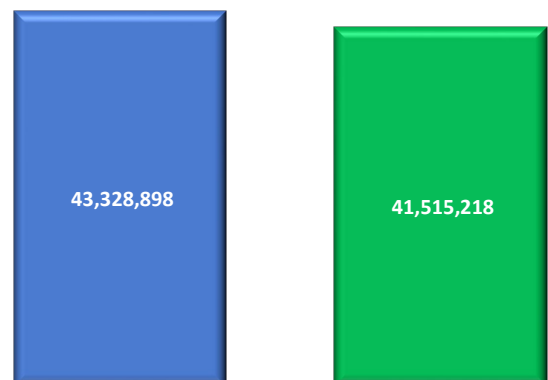
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	20,089,230	17,880,462	(2,208,768)
State Revenue	22,004,263	21,945,947	(58,316)
All Other Revenue	1,235,405	1,688,808	453,403
Total Revenue	43,328,898	41,515,218	(1,813,680)

The district's current cash flow, both actual and estimated indicate a unfavorable variance of \$1,813,680

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through April indicate that Fiscal Year 2022 actual/estimated revenue could total \$41,515,218, a unfavorable variance of \$1,813,680 compared to the annual forecast total revenue. This means the forecast cash balance could be reduced.

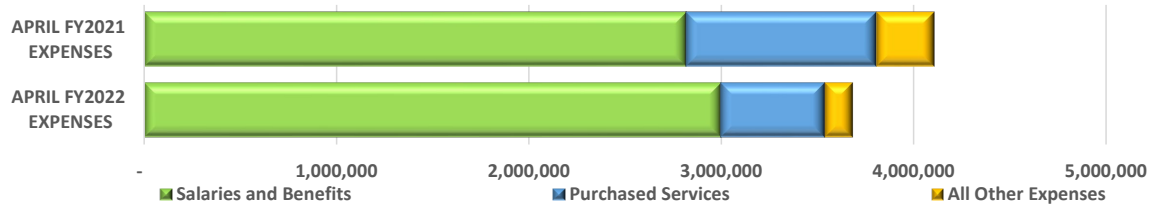
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



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

FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - APRIL

1. APRIL EXPENDITURES COMPARED TO PRIOR YEAR



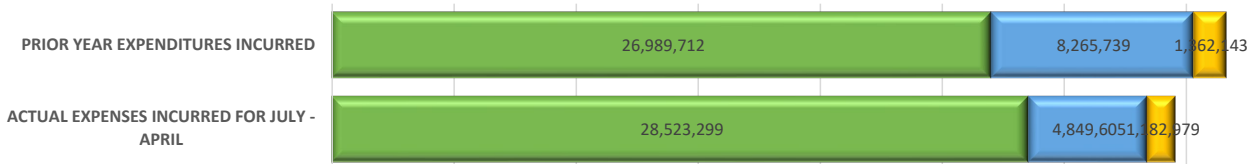
	Actual Expenses For April	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	2,994,948	2,815,739	▲ 179,209
Purchased Services	542,682	988,867	▼ (446,184)
All Other Expenses	146,849	301,617	▼ (154,768)
Total Expenditures	3,684,479	4,106,222	▼ (421,743)

Actual expenses for the month was down

\$421,743

compared to last year.

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



	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	28,523,299	26,989,712	▲ 1,533,587
Purchased Services	4,849,605	8,265,739	▼ (3,416,134)
All Other Expenses	1,182,979	1,362,143	▼ (179,165)
Total Expenditures	34,555,882	36,617,594	▼ (2,061,712)

Compared to the same period, total expenditures are

\$2,061,712

lower than the previous year

FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - APRIL

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

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

\$345,868

**FAVORABLE COMPARED TO
FORECAST**

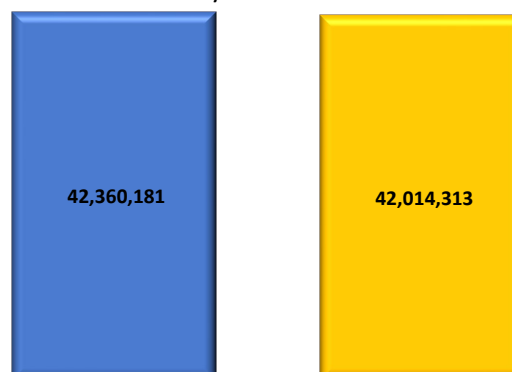
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	34,533,466	34,497,407	▼ (36,059)
Purchased Services	6,115,606	5,983,842	▼ (131,764)
All Other Expenses	1,711,109	1,533,064	▼ (178,045)
Total Expenditures	42,360,181	42,014,313	▼ (345,868)

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$345,868.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through April indicate that Fiscal Year 2022 actual/estimated expenditures could total \$42,014,313 which has a favorable expenditure variance of \$345,868. 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 - April Actual Expended to-date plus
May - June Estimated Expenditures

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

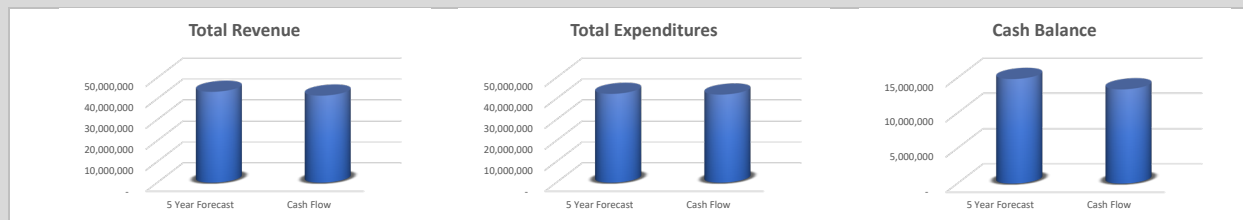
Austintown Local School District

FYTD Thru APRIL

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 April	Estimated for Remaining Months
Revenue:					
1.010 - General Property Tax (Real Estate)	(296,166)	16,524,704	16,228,538	16,228,538	-
1.020 - Public Utility Personal Property	(782,269)	1,303,909	521,640	521,640	-
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	(66,301)	20,317,669	20,251,368	17,416,170	2,835,198
1.040 - 1.045 - Restricted Grants-in-Aid	7,985	1,686,594	1,694,579	1,512,393	182,186
	-	-	-	-	-
1.050 - Property Tax Allocation	(1,130,332)	2,260,617	1,130,285	1,130,285	-
1.060 - All Other Operating Revenues	454,614	1,164,036	1,618,650	1,280,995	337,655
1.070 - Total Revenue	(1,812,470)	43,257,529	41,445,059	38,090,020	3,355,039
Other Financing Sources:					
2.070 - Total Other Financing Sources	(1,211)	71,369	70,158	54,856	15,303
2.080 - Total Revenues and Other Financing Sources	(1,813,680)	43,328,898	41,515,218	38,144,876	3,370,342
Expenditures:					
3.010 - Personnel Services	(76,781)	24,578,200	24,501,419	20,338,777	4,162,642
3.020 - Employees' Retirement/Insurance Benefits	40,722	9,955,266	9,995,988	8,184,522	1,811,466
3.030 - Purchased Services	(131,764)	6,115,606	5,983,842	4,849,605	1,134,237
3.040 - Supplies and Materials	(31,708)	1,041,860	1,010,152	870,870	139,282
3.050 - Capital Outlay	(6,523)	65,036	58,513	46,564	11,948
3.060 - 4.060 - Intergovernmental, Debt & Interest	11,440	1,262	12,702	-	-
4.300 - Other Objects	(145,004)	487,948	342,944	262,571	80,373
4.500 - Total Expenditures	(339,618)	42,245,178	41,905,560	34,552,910	7,339,948
Other Financing Uses:					
5.040 - Total Other Financing Uses	(6,250)	115,003	108,753	1,486	107,267
5.050 - Total Expenditures and Other Financing Uses	(345,868)	42,360,181	42,014,313	34,554,396	7,447,215
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	(1,467,812)	968,717	(499,095)	3,590,480	(4,076,873)
7.010 - Cash Balance July 1	-	13,879,600	13,879,600		
7.020 - Cash Balance June 30	(1,467,812)	14,848,317	13,380,505		

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



Dollar Variance: (1,813,680)
Percent Variance: -4.19%

Dollar Variance: (345,868)
Percent Variance: -0.82%

Dollar Variance: (1,467,812)
Percent Variance: -9.89%

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 - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$16,548,354	\$17,710,760	\$16,750,177	\$1,162,406	-\$960,583
Total	\$16,548,354	\$17,710,760	\$16,750,177	\$1,162,406	-\$960,583
Locally Generated Revenue	FY2020 July - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$3,109,375	\$2,864,544	\$542,950	-\$244,831	-\$2,321,594
1300 - 1399 Transportation Fees	\$35,020	\$17,316	\$19,539	-\$17,704	\$2,223
1400 - 1499 Investment Earnings	\$514,259	\$189,552	\$156,241	-\$324,707	-\$33,310
1500 - 1599 Food Services	\$562	\$0	\$0	-\$562	\$0
1600 - 1699 Student Activities	\$4,282	\$2,916	\$3,538	-\$1,367	\$623
1700 - 1799 Class Fees	\$55,117	\$18,015	\$40,731	-\$37,102	\$22,716
1800 - 1899 Miscellaneous Receipts	\$16,324	\$16,105	\$29,617	-\$219	\$13,511
1900 - 1999 Other Revenue Not Above	\$6,222	\$30,931	\$29,438	\$24,708	-\$1,493
Total	\$3,741,162	\$3,139,379	\$822,054	-\$601,783	-\$2,317,325
Intermediate Revenue	FY2020 July - April	FY2021 July - April	FY2022 July - April	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 - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$17,902,931	\$17,655,700	\$17,416,170	-\$247,231	-\$239,530
3200 - 3299 Restricted Aid State	\$600,079	\$600,054	\$1,512,393	-\$25	\$912,339
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	\$19,664,113	\$19,406,012	\$20,058,848	-\$258,101	\$652,836
Federal Revenue	FY2020 July - April	FY2021 July - April	FY2022 July - April	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	\$500,825	\$177,237	\$461,723	-\$323,588	\$284,486
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	\$500,825	\$177,237	\$461,723	-\$323,588	\$284,486
Other Financing Sources	FY2020 July - April	FY2021 July - April	FY2022 July - April	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	\$1,394,762	\$50,587	\$704,115	-\$1,344,175
Total	\$724,872	\$1,427,435	\$52,073	\$702,563	-\$1,375,362
Total Revenue	\$41,179,326	\$41,860,823	\$38,144,876	\$681,498	-\$3,715,948

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 - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$15,060,552	\$14,664,055	\$15,858,090	-\$396,497	\$1,194,034
112-119 All Other Certified Salaries	\$679,005	\$636,582	\$399,237	-\$42,423	-\$237,344
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$148,481	\$28,857	\$58,412	-\$119,625	\$29,556
141 Regular Classified Salaries	\$3,793,320	\$3,425,596	\$3,717,273	-\$367,724	\$291,677
142 - 149 All Other Classified Salaries	\$236,408	\$226,480	\$272,051	-\$9,928	\$45,572
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$37,650	\$49,470	\$27,462	\$11,821	-\$22,008
170 - 190 - Other Wages and Salaries	\$8,625	\$6,250	\$6,250	-\$2,375	\$0
Total	\$19,964,041	\$19,037,290	\$20,338,777	-\$926,750	\$1,301,486
3.02 Fringe Benefits	FY2020 July - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$2,677,401	\$2,774,930	\$2,748,084	\$97,529	-\$26,845
220-229 Retirement Classified	\$1,034,415	\$719,895	\$749,612	-\$314,521	\$29,718
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$4,140,132	\$3,774,780	\$4,003,714	-\$365,351	\$228,933
250-259 Insurance Classified	\$690,030	\$583,271	\$683,112	-\$106,759	\$99,842
260-269 Insurance - Workers' Compensation	\$90,828	\$0	\$0	-\$90,828	\$0
270-279 Deferred Compensation	\$8,764	\$8,764	\$0	-\$8,764	\$0
280-289 Insurance Unemployment	\$21,749	\$99,546	\$0	\$77,797	-\$99,546
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$8,663,319	\$7,952,421	\$8,184,522	-\$710,898	\$232,101
3.03 Purchased Services	FY2020 July - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$3,206,288	\$2,864,419	\$3,113,051	-\$341,868	\$248,631
420-429 Non-utility Property Services	\$556,010	\$511,591	\$513,750	-\$44,419	\$2,158
430-439 Travel, Mileage, Meeting Expense	\$28,234	\$5,234	\$14,617	-\$23,000	\$9,384
440-449 Communications	\$67,159	\$99,817	\$111,812	\$32,659	\$11,995
450-459 Utilities	\$686,577	\$724,363	\$748,331	\$37,786	\$23,968
460-469 Contracted Craft or Trade Services	\$17,667	\$1,659	\$15,424	-\$16,007	\$13,765
470-479 Tuition and Similar	\$4,019,236	\$4,003,318	\$277,038	-\$15,918	-\$3,726,280
480-489 Pupil Transportation	\$55,777	\$14,536	\$30,288	-\$41,242	\$15,753
490-499 Other Purchased Services	\$50,636	\$40,801	\$25,294	-\$9,835	-\$15,507
Total	\$8,687,584	\$8,265,739	\$4,849,605	-\$421,845	-\$3,416,134
3.04 Supplies	FY2020 July - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$328,970	\$376,898	\$364,551	\$47,928	-\$12,347
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	\$0	\$1,056	-\$3,816	\$1,056
570-579 Supplies for Operation and Repair - Buildings	\$191,974	\$280,947	\$225,752	\$88,973	-\$55,195
580-589 Supplies for Operation and Repair - Vehicles	\$184,259	\$180,568	\$277,409	-\$3,691	\$96,842
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$733,504	\$841,083	\$870,870	\$107,579	\$29,788
3.05 Capital and Equipment	FY2020 July - April	FY2021 July - April	FY2022 July - April	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 - April	FY2021 July - April	FY2022 July - April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$27,410	\$31,587	\$1,480	\$4,177	-\$30,107
820-829 Interest	\$2,293	\$1,087	\$6	-\$1,206	-\$1,081
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$212,063	\$422,424	\$199,137	\$210,361	-\$223,287
850-859 Insurance	\$6,182	\$27,292	\$49,583	\$21,110	\$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	\$1,995	\$3,333	\$6,810	\$1,338	\$3,477
890-899 Other Miscellaneous Expenditures	\$860	\$2,629	\$7,042	\$1,769	\$4,413
Total	\$250,857	\$488,351	\$264,057	\$237,494	-\$224,294
Other Uses of Funds (900's)	FY2020 July - April	FY2021 July - April	FY2022 July - April	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
Total	\$32,674	\$32,674	\$1,486	\$0	-\$31,187
Total Expenditures	\$38,370,552	\$36,617,594	\$34,555,882	-\$1,752,958	-\$2,061,712

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 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$0	\$554,341	\$1,472,000	\$554,341	\$917,659
Total	\$0	\$554,341	\$1,472,000		
Locally Generated Revenue	FY2020 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$253,061	\$255,263	\$15,214	\$2,202	-\$240,049
1300 - 1399 Transportation Fees	\$2,805	\$1,828	\$0	-\$977	-\$1,828
1400 - 1499 Investment Earnings	\$32,657	\$5,235	\$14,445	-\$27,422	\$9,211
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$0	\$140	\$120	\$140	-\$20
1700 - 1799 Class Fees	\$6,153	\$6,427	\$10,545	\$274	\$4,118
1800 - 1899 Miscellaneous Receipts	\$230	\$177	\$2,331	-\$53	\$2,154
1900 - 1999 Other Revenue Not Above	\$0	\$1,778	\$0	\$1,778	-\$1,778
Total	\$294,906	\$270,848	\$42,656	-\$24,058	-\$228,192
Intermediate Revenue	FY2020 April	FY2021 April	FY2022 April	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 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$1,760,362	\$1,741,010	\$1,425,667	-\$19,352	-\$315,343
3200 - 3299 Restricted Aid State	\$60,000	\$60,006	\$80,016	\$7	\$20,010
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	\$1,820,362	\$1,801,017	\$1,505,683	-\$19,345	-\$295,334
Federal Revenue	FY2020 April	FY2021 April	FY2022 April	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	\$22,089	\$26,632	\$346,729	\$4,543	\$320,097
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	\$22,089	\$26,632	\$346,729	\$4,543	\$320,097
Other Financing Sources	FY2020 April	FY2021 April	FY2022 April	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	\$247,319	\$0	\$0	-\$247,319	\$0
Total	\$247,319	\$0	\$0	-\$247,319	\$0
Total Revenue	\$2,384,676	\$2,652,837	\$3,367,068	\$268,161	\$714,231

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 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$1,411,120	\$1,464,120	\$1,587,713	\$53,000	\$123,594
112-119 All Other Certified Salaries	\$76,422	\$80,560	\$50,393	\$4,138	-\$30,167
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$15,200	\$0	\$22,469	-\$15,200	\$22,469
141 Regular Classified Salaries	\$336,196	\$342,012	\$370,478	\$5,816	\$28,466
142 - 149 All Other Classified Salaries	\$5,116	\$16,771	\$15,387	\$11,655	-\$1,384
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$16,954	\$30,576	\$15,529	\$13,622	-\$15,047
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$1,861,009	\$1,934,039	\$2,061,969	\$73,030	\$127,931
3.02 Fringe Benefits	FY2020 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$322,883	\$273,244	\$295,691	-\$49,639	\$22,446
220-229 Retirement Classified	\$90,119	\$63,866	\$64,183	-\$26,254	\$317
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$460,651	\$468,222	\$486,022	\$7,571	\$17,800
250-259 Insurance Classified	\$74,652	\$76,368	\$87,083	\$1,715	\$10,716
260-269 Insurance - Workers' Compensation	\$0	\$0	\$0	\$0	\$0
270-279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280-289 Insurance Unemployment	\$25	\$0	\$0	-\$25	\$0
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$948,332	\$881,700	\$932,979	-\$66,632	\$51,279
3.03 Purchased Services	FY2020 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$291,233	\$384,101	\$330,157	\$92,868	-\$53,943
420-429 Non-utility Property Services	\$61,487	\$16,338	\$29,235	-\$45,149	\$12,897
430-439 Travel, Mileage, Meeting Expense	\$0	\$122	\$250	\$372	\$920
440-449 Communications	\$5,470	\$16,722	\$9,333	\$11,252	-\$7,389
450-459 Utilities	\$58,965	\$71,937	\$58,298	\$12,971	-\$13,639
460-469 Contracted Craft or Trade Services	\$3,593	\$0	\$0	-\$3,593	\$0
470-479 Tuition and Similar	\$495,322	\$486,303	\$108,562	-\$9,018	-\$377,742
480-489 Pupil Transportation	\$9,063	\$244	\$3,019	-\$8,819	\$2,775
490-499 Other Purchased Services	\$14,525	\$12,971	\$2,908	-\$1,554	-\$10,064
Total	\$939,536	\$988,867	\$542,682	\$49,331	-\$446,184
3.04 Supplies	FY2020 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$9,868	\$26,443	\$82,601	\$16,576	\$56,157
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	\$237	\$0	\$0	-\$237	\$0
570-579 Supplies for Operation and Repair - Buildings	\$6,055	\$25,460	\$17,762	\$19,405	-\$7,698
580-589 Supplies for Operation and Repair - Vehicles	\$14,673	\$34,126	\$41,579	\$19,452	\$7,453
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$30,833	\$86,029	\$141,941	\$55,196	\$55,912
3.05 Capital and Equipment	FY2020 April	FY2021 April	FY2022 April	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	\$11,545	\$0	\$0	-\$11,545	\$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	\$11,545	\$0	\$0	-\$11,545	\$0
3.06 Other Objects (800's)	FY2020 April	FY2021 April	FY2022 April	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$2,794	\$2,930	\$0	\$136	-\$2,930
820-829 Interest	\$176	\$41	\$0	-\$136	-\$41
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$7,808	\$210,927	\$923	\$203,120	-\$210,004
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	\$100	\$1,989	\$100	\$1,889
890-899 Other Miscellaneous Expenditures	\$0	\$1,590	\$1,996	\$1,590	\$406
Total	\$12,355	\$215,587	\$4,908	\$203,233	-\$210,679
Other Uses of Funds (900's)	FY2020 April	FY2021 April	FY2022 April	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	\$3,803,610	\$4,106,222	\$3,684,479	\$302,612	-\$421,743

2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: April	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: April	Actual January	Actual February	Actual March	Actual April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	1,034,000	6,125,000	1,472,000	0	0	16,228,538
1.020 Public Utility Personal Property	0	0	0	0	0	0	521,640
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	1,417,599	1,417,599	20,251,368
1.040 Restricted Grants-in-Aid	916,196	79,499	76,643	80,016	76,926	105,260	1,694,579
1.045 Other Restricted	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	0	1,130,285
1.060 All Other Revenues	(457,967)	212,670	222,399	389,385	235,803	101,853	1,618,650
1.070 Total Revenues	3,545,403	2,882,876	7,956,244	3,367,068	1,730,328	1,624,712	41,445,059
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	0	0	0	0	303	53,672
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	1,730,328	1,640,014	41,515,218
3.010 Personnel Services	1,996,556	2,069,130	2,099,493	2,061,969	2,076,247	2,086,395	24,501,419
3.020 Retirement/Benefits	320,991	384,816	949,471	932,979	905,733	905,733	9,995,988
3.030 Purchased Services	(31,677)	502,271	524,535	542,682	587,548	546,689	5,983,842
3.040 Supplies and Materials	67,897	73,236	88,217	141,941	74,987	64,295	1,010,152
3.050 Capital Outlay	7,595	0	0	0	10,303	1,645	58,513
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	6,431	4,598	12,509
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	128	58	193
4.300 Other Objects	14,223	22,305	11,053	4,908	47,385	32,988	342,944
4.500 Total Expenditures	2,375,586	3,051,758	3,672,768	3,684,479	3,708,762	3,642,402	41,905,560
5.010 Operating Transfers-Out	0	0	0	0	0	98,517	100,003
5.020 Advances-Out	0	0	0	0	625	8,125	8,750
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	3,709,387	3,749,044	42,014,313
6.010 Rev. over/(under) Expenditures	1,171,938	(168,881)	4,283,476	(317,411)	(1,979,059)	(2,109,030)	(499,095)
7.010 Beginning Cash Balance	12,499,473	13,671,410	13,502,529	17,786,005	17,468,594	15,489,535	13,879,600
7.020 Ending Cash Balance	13,671,410	13,502,529	17,786,005	17,468,594	15,489,535	13,380,505	13,380,505