



Austintown Local School District

Monthly Financial Report

Fiscal Year 2022 Revenue and Expenditure Activity Through December

Treasurer/CFO, Blaise E. Karlovic

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FISCAL YEAR 2022 REVENUE AND EXPENDITURE ANALYSIS THROUGH

1. ACTUAL COMPARED TO FORECAST VARIANCE AND NET FAVORABILITY ANALYSIS

CURRENT YEAR-TO-DATE
REVENUE COLLECTIONS
INDICATE A

\$572,814

FAVORABLE COMPARED TO
FORECAST

CURRENT YEAR-TO-DATE
EXPENDITURES INDICATE A

\$58,987

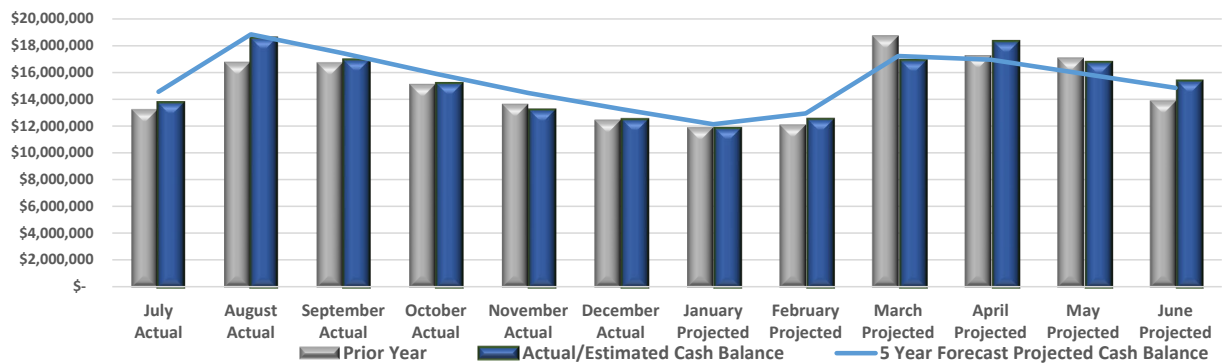
UNFAVORABLE COMPARED TO
FORECAST

POTENTIAL NET IMPACT
WOULD RESULT IN A

\$513,827

FAVORABLE IMPACT ON THE
CASH BALANCE

2. VARIANCE AND CASH BALANCE COMPARISON



DECEMBER CASH BALANCE IS

\$51,905

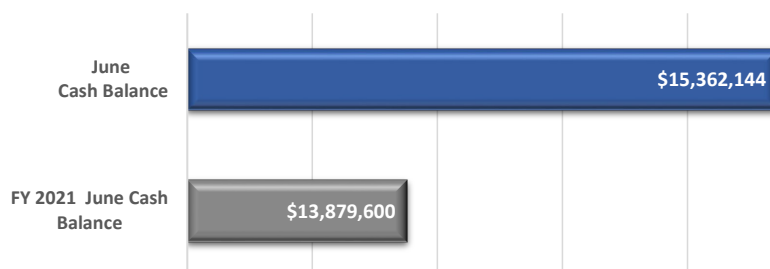
MORE THAN LAST DECEMBER

DECEMBER CASH BALANCE IS

\$513,827

MORE THAN THE FORECASTED
AMOUNT

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



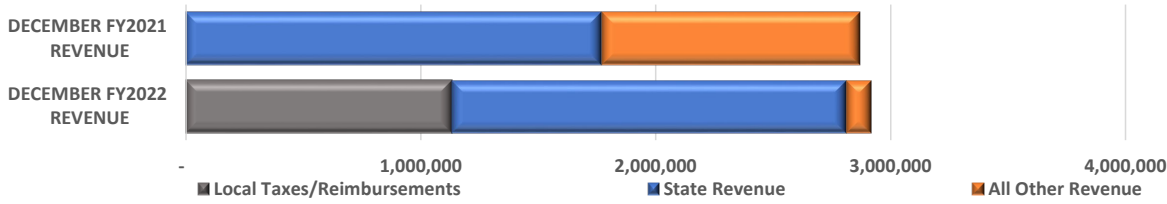
OPERATING SURPLUS OF

\$1,482,544

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

FISCAL YEAR 2022 MONTHLY REVENUE ANALYSIS - DECEMBER

1. DECEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR



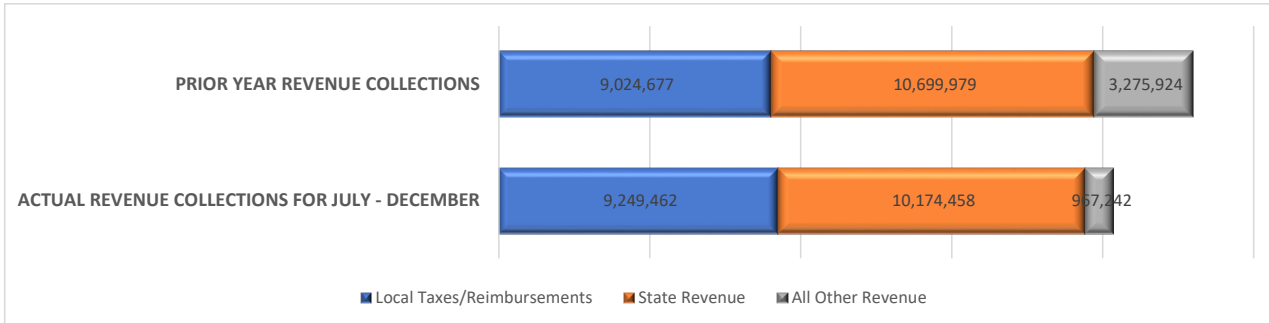
	Actual Revenue Collections For December	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	1,131,714	-	▲ 1,131,714
State Revenue	1,675,942	1,769,325	▼ (93,382)
All Other Revenue	108,307	1,098,918	▼ (990,612)
Total Revenue	2,915,963	2,868,243	▲ 47,720

Actual revenue for the month was up

\$47,720

compared to last year.

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



	Actual Revenue Collections For July - December	Prior Year Revenue Collections For July - December	Current Year Compared to Last Year
Local Taxes/Reimbursements	9,249,462	9,024,677	▲ 224,786
State Revenue	10,174,458	10,699,979	▼ (525,520)
All Other Revenue	967,242	3,275,924	▼ (2,308,682)
Total Revenue	20,391,163	23,000,580	▼ (2,609,417)

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

\$2,609,417

LOWER THAN THE PREVIOUS YEAR

FISCAL YEAR 2022 REVENUE ANALYSIS - JULY - DECEMBER

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

CURRENT YEAR-TO-DATE REVENUE
COLLECTIONS INDICATE A

\$572,814

FAVORABLE COMPARED TO FORECAST

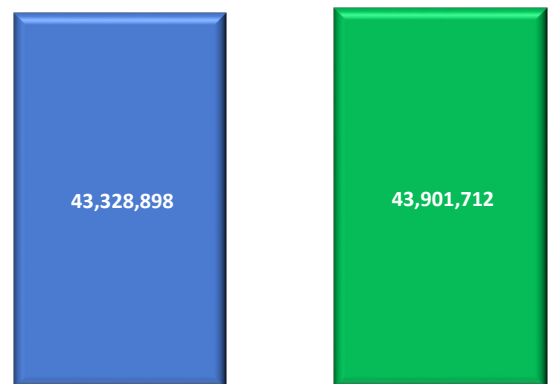
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	20,089,230	20,070,328	(18,902)
State Revenue	22,004,263	21,995,203	(9,060)
All Other Revenue	1,235,405	1,836,180	600,775
Total Revenue	43,328,898	43,901,712	572,814

The district's current cash flow, both actual and estimated indicate a favorable variance of \$572,814

4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through December indicate that Fiscal Year 2022 actual/estimated revenue could total \$43,901,712, a favorable variance of \$572,814 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

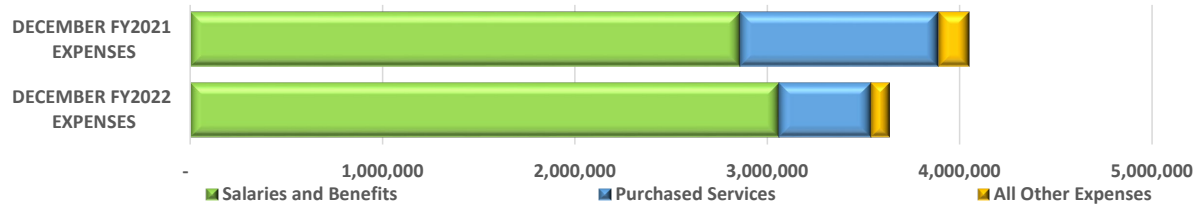
Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



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

FISCAL YEAR 2022 MONTHLY EXPENDITURE ANALYSIS - DECEMBER

1. DECEMBER EXPENDITURES COMPARED TO PRIOR YEAR



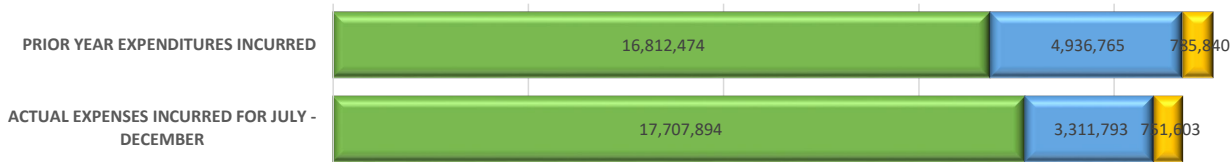
	Actual Expenses For December	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	3,058,700	2,858,251	▲ 200,449
Purchased Services	477,827	1,027,853	▼ (550,026)
All Other Expenses	99,998	161,000	▼ (61,002)
Total Expenditures	3,636,525	4,047,104	▼ (410,579)

Actual expenses for the month was down

\$410,579

compared to last year.

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



	Actual Expenses For July - December	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	17,707,894	16,812,474	▲ 895,421
Purchased Services	3,311,793	4,936,765	▼ (1,624,971)
All Other Expenses	751,603	785,840	▼ (34,237)
Total Expenditures	21,771,291	22,535,078	▼ (763,787)

Compared to the same period, total expenditures are

\$763,787

lower than the previous year

FISCAL YEAR 2022 EXPENDITURE ANALYSIS - JULY - DECEMBER

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

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

\$58,987

**UNFAVORABLE COMPARED
TO FORECAST**

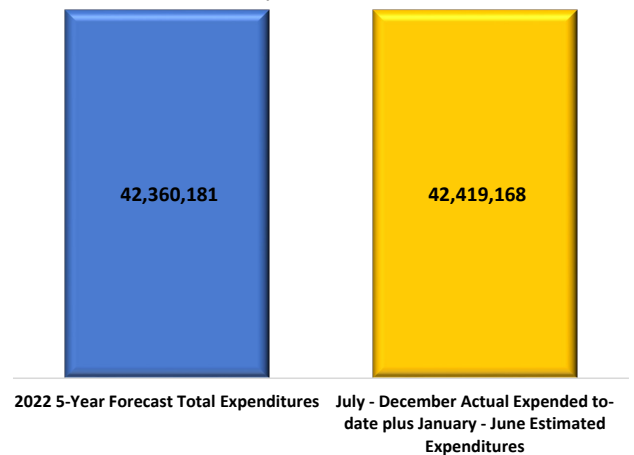
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	34,533,466	34,653,505	▲ 120,039
Purchased Services	6,115,606	6,123,082	▲ 7,476
All Other Expenses	1,711,109	1,642,582	▼ (68,527)
Total Expenditures	42,360,181	42,419,168	▲ 58,987

The district's current cash flow, both actual and estimated expenditures indicate a unfavorable variance of \$58,987.

4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through December indicate that Fiscal Year 2022 actual/estimated expenditures could total \$42,419,168 which has a unfavorable expenditure variance of \$58,987. This means the forecast cash balance could be reduced.

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

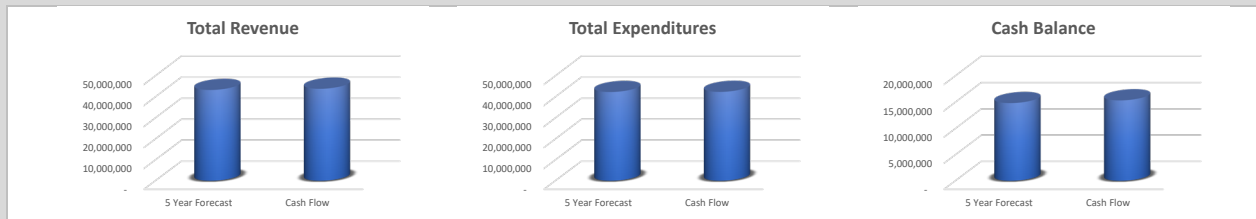
Austintown Local School District

FYTD Thru DECEMBER

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2022	Proj. from Actual/Est. Cash Flow 2022	FYTD Actual Through Month Of: Through December	Estimated for Remaining Months
Revenue:					
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	(9,060)	20,317,669	20,308,609	9,814,420	10,494,189
1.040 - 1.045 - Restricted Grants-in-Aid	1	1,686,594	1,686,595	360,039	1,326,556
		-	-	-	-
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	600,257	1,164,036	1,764,293	914,508	849,786
1.070 - Total Revenue	572,296	43,257,529	43,829,825	20,338,428	23,491,396
Other Financing Sources:					
2.070 - Total Other Financing Sources	518	71,369	71,887	52,735	19,153
2.080 - Total Revenues and Other Financing Sources	572,814	43,328,898	43,901,712	20,391,163	23,510,549
Expenditures:					
3.010 - Personnel Services	173,755	24,578,200	24,751,955	12,111,628	12,640,327
3.020 - Employees' Retirement/Insurance Benefits	(53,716)	9,955,266	9,901,550	5,596,266	4,305,284
3.030 - Purchased Services	7,476	6,115,606	6,123,082	3,311,793	2,811,288
3.040 - Supplies and Materials	(37,427)	1,041,860	1,004,433	499,579	504,854
3.050 - Capital Outlay	258	65,036	65,294	38,969	26,325
3.060 - 4.060 - Intergovernmental, Debt & Interest	35,293	1,262	36,555	-	-
4.300 - Other Objects	(33,805)	487,948	454,143	210,082	244,060
4.500 - Total Expenditures	91,833	42,245,178	42,337,011	21,768,318	20,532,138
Other Financing Uses:					
5.040 - Total Other Financing Uses	(32,846)	115,003	82,157	1,486	80,670
5.050 - Total Expenditures and Other Financing Uses	58,987	42,360,181	42,419,168	21,769,805	20,612,809
Excess of Rev & Other Financing Uses Over (Under)					
6.010 - Expenditures and Other Financing Uses	513,827	968,717	1,482,544	(1,378,642)	2,897,740
7.010 - Cash Balance July 1	-	13,879,600	13,879,600		
7.020 - Cash Balance June 30	513,827	14,848,317	15,362,144		

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



Dollar Variance: 572,814
Percent Variance: 1.32%

Dollar Variance: 58,987
Percent Variance: 0.14%

Dollar Variance: 513,827
Percent Variance: 3.46%

Revenue Analytics	2020	2021	2022	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2020 July - December	FY2021 July - December	FY2022 July - December	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 - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$1,890,985	\$1,650,343	\$686,361	-\$240,642	-\$963,982
1300 - 1399 Transportation Fees	\$13,633	\$9,062	\$12,211	-\$4,571	\$3,149
1400 - 1499 Investment Earnings	\$370,221	\$122,994	\$85,318	-\$247,227	-\$37,676
1500 - 1599 Food Services	\$562	\$0	\$0	-\$562	\$0
1600 - 1699 Student Activities	\$4,182	\$2,425	\$3,188	-\$1,757	\$763
1700 - 1799 Class Fees	\$27,045	\$4,499	\$19,304	-\$22,546	\$14,805
1800 - 1899 Miscellaneous Receipts	\$10,981	\$12,454	\$12,451	\$1,473	-\$3
1900 - 1999 Other Revenue Not Above	\$6,222	\$1,306	\$29,438	-\$4,917	\$28,132
Total	\$2,323,831	\$1,803,082	\$848,271	-\$520,749	-\$954,812
Intermediate Revenue	FY2020 July - December	FY2021 July - December	FY2022 July - December	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 - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$10,739,187	\$10,339,950	\$9,814,420	-\$399,237	-\$525,530
3200 - 3299 Restricted Aid State	\$360,080	\$360,029	\$360,039	-\$51	\$10
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	\$12,260,370	\$11,850,236	\$11,304,743	-\$410,134	-\$545,492
Federal Revenue	FY2020 July - December	FY2021 July - December	FY2022 July - December	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	\$55,880	\$69,019	-\$350,779	\$13,139
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	\$55,880	\$69,019	-\$350,779	\$13,139
Other Financing Sources	FY2020 July - December	FY2021 July - December	FY2022 July - December	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	\$441,605	\$1,384,288	\$48,466	\$942,683	-\$1,335,822
Total	\$474,279	\$1,416,962	\$49,952	\$942,683	-\$1,367,009
Total Revenue	\$23,467,083	\$23,000,580	\$20,391,163	-\$466,504	-\$2,609,417

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 - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$9,296,390	\$8,789,444	\$9,462,187	-\$506,947	\$672,743
112-119 All Other Certified Salaries	\$371,628	\$309,709	\$236,959	-\$61,919	-\$72,751
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$133,281	\$21,627	\$35,943	-\$111,654	\$14,316
141 Regular Classified Salaries	\$2,357,550	\$2,047,392	\$2,210,484	-\$310,158	\$163,092
142 - 149 All Other Classified Salaries	\$160,690	\$124,572	\$149,746	-\$36,117	\$25,174
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
Total	\$12,346,985	\$11,316,640	\$12,111,628	-\$1,030,345	\$794,989
3.02 Fringe Benefits	FY2020 July - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$1,696,915	\$1,677,927	\$1,594,939	-\$18,988	-\$82,989
220-229 Retirement Classified	\$658,092	\$464,221	\$484,823	-\$193,871	\$20,602
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$2,312,615	\$2,834,079	\$3,007,343	\$521,464	\$173,264
250-259 Insurance Classified	\$389,708	\$429,826	\$509,161	\$40,118	\$79,335
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	\$19,079	\$89,781	\$0	\$70,702	-\$89,781
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$5,176,002	\$5,495,834	\$5,596,266	\$319,832	\$100,432
3.03 Purchased Services	FY2020 July - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$2,068,559	\$1,710,719	\$1,837,581	-\$357,839	\$126,861
420-429 Non-utility Property Services	\$390,457	\$424,826	\$402,907	\$34,370	-\$21,919
430-439 Travel, Mileage, Meeting Expense	\$21,557	\$4,038	\$9,758	-\$17,519	\$5,720
440-449 Communications	\$43,022	\$53,962	\$68,365	\$10,940	\$14,403
450-459 Utilities	\$424,791	\$396,859	\$462,450	-\$27,933	\$65,591
460-469 Contracted Craft or Trade Services	\$12,630	\$1,599	\$15,270	-\$11,030	\$13,671
470-479 Tuition and Similar	\$2,251,232	\$2,320,351	\$483,185	\$69,118	-\$1,837,166
480-489 Pupil Transportation	\$35,743	\$8,816	\$16,759	-\$26,928	\$7,944
490-499 Other Purchased Services	\$16,615	\$15,596	\$15,520	-\$1,019	-\$76
Total	\$5,264,605	\$4,936,765	\$3,311,793	-\$327,840	-\$1,624,971
3.04 Supplies	FY2020 July - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$219,517	\$243,738	\$236,058	\$24,221	-\$7,679
520-529 Textbooks	\$23,485	\$2,050	\$592	-\$21,436	-\$1,457
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	\$2,982	\$0	\$646	-\$2,982	\$646
570-579 Supplies for Operation and Repair - Buildings	\$138,398	\$198,805	\$132,886	\$60,407	-\$65,919
580-589 Supplies for Operation and Repair - Vehicles	\$115,002	\$85,629	\$129,397	-\$29,372	\$43,767
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$499,385	\$530,222	\$499,579	\$30,837	-\$30,643
3.05 Capital and Equipment	FY2020 July - December	FY2021 July - December	FY2022 July - December	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	\$4,337	\$36	\$5,584	-\$4,301	\$5,548
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	\$26,922	\$36	\$38,969	-\$26,886	\$38,933
3.06 Other Objects (800's)	FY2020 July - December	FY2021 July - December	FY2022 July - December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$16,307	\$17,057	\$1,480	\$750	-\$15,577
820-829 Interest	\$1,515	\$765	\$6	-\$750	-\$759
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$167,102	\$173,957	\$153,359	\$6,856	-\$20,599
850-859 Insurance	\$3,029	\$27,292	\$49,583	\$24,263	\$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	\$3,006	\$2,871	\$3,006	-\$135
890-899 Other Miscellaneous Expenditures	\$671	\$832	\$4,270	\$161	\$3,438
Total	\$188,676	\$222,908	\$211,569	\$34,232	-\$11,340
Other Uses of Funds (900's)	FY2020 July - December	FY2021 July - December	FY2022 July - December	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	\$23,535,249	\$22,535,078	\$21,771,291	-\$1,000,171	-\$763,787

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 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1100 - 1199 Local Taxes	\$0	\$0	\$1,429	\$0	\$1,429
Total	\$0	\$0	\$1,429		
Locally Generated Revenue	FY2020 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
1200 - 1299 Tuition and Patron Payments	\$251,119	\$240,005	\$18,099	-\$11,114	-\$221,907
1300 - 1399 Transportation Fees	\$3,522	\$3,933	\$1,905	\$411	-\$2,028
1400 - 1499 Investment Earnings	\$37,594	\$12,469	\$7,536	-\$25,125	-\$4,934
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$110	\$130	\$60	\$20	-\$70
1700 - 1799 Class Fees	\$6,822	\$350	\$1,604	-\$6,472	\$1,254
1800 - 1899 Miscellaneous Receipts	\$1,142	-\$313	\$1,045	-\$1,455	\$1,357
1900 - 1999 Other Revenue Not Above	\$2,006	\$0	\$27,419	-\$2,006	\$27,419
Total	\$302,315	\$256,576	\$57,667	-\$45,740	-\$198,908
Intermediate Revenue	FY2020 December	FY2021 December	FY2022 December	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 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
3100 - 3199 Unrestricted Grants In Aid	\$1,772,306	\$1,709,318	\$1,615,936	-\$62,988	-\$93,382
3200 - 3299 Restricted Aid State	\$60,000	\$60,006	\$60,006	\$7	\$0
313X Reimbursements & 3300 - 3399 State Revenue Other	\$0	\$0	\$1,130,285	\$0	\$1,130,285
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
Total	\$1,832,306	\$1,769,325	\$2,806,227	-\$62,981	\$1,036,903
Federal Revenue	FY2020 December	FY2021 December	FY2022 December	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	\$23,426	\$50,639	\$23,426	\$27,213
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	\$23,426	\$50,639	\$23,426	\$27,213
Other Financing Sources	FY2020 December	FY2021 December	FY2022 December	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	\$818,917	\$0	\$818,917	-\$818,917
Total	\$0	\$818,917	\$0	\$818,917	-\$818,917
Total Revenue	\$2,134,621	\$2,868,243	\$2,915,963	\$733,622	\$47,720

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 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
111 - Regular Certified Salaries	\$1,411,369	\$1,459,269	\$1,592,260	\$47,901	\$132,990
112-119 All Other Certified Salaries	\$73,440	\$88,458	\$55,139	\$15,018	-\$33,319
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$21,627	\$25,466	\$21,627	\$3,838
141 Regular Classified Salaries	\$397,171	\$359,414	\$407,700	-\$37,757	\$48,285
142 - 149 All Other Classified Salaries	\$34,500	\$20,249	\$48,773	-\$14,252	\$28,525
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$8,167	\$5,669	\$8,167	-\$2,498
170 - 190 - Other Wages and Salaries	\$2,500	\$1,875	\$3,125	-\$625	\$1,250
Total	\$1,918,980	\$1,959,060	\$2,138,131	\$40,080	\$179,071
3.02 Fringe Benefits	FY2020 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
210-219 Retirement Certified	\$272,936	\$274,333	\$270,647	\$1,396	-\$3,686
220-229 Retirement Classified	\$96,128	\$64,401	\$75,446	-\$31,727	\$11,045
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	-\$5,970	\$463,585	\$490,366	\$469,555	\$26,780
250-259 Insurance Classified	\$342	\$71,787	\$84,110	\$71,445	\$12,324
260-269 Insurance - Workers' Compensation	-\$198	\$0	\$0	\$198	\$0
270-279 Deferred Compensation	\$0	\$0	\$0	\$0	\$0
280-289 Insurance Unemployment	\$3,015	\$25,086	\$0	\$22,071	-\$25,086
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$366,254	\$899,191	\$920,569	\$532,938	\$21,378
3.03 Purchased Services	FY2020 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
410-419 Professional and Technical Services	\$297,097	\$357,567	\$312,084	\$60,470	-\$45,483
420-429 Non-utility Property Services	\$19,198	\$157,661	\$20,445	\$138,463	-\$137,216
430-439 Travel, Mileage, Meeting Expense	\$8,785	\$1,948	\$2,159	-\$6,837	\$211
440-449 Communications	\$7,611	\$8,012	\$6,400	\$401	-\$1,612
450-459 Utilities	\$72,603	\$61,992	\$114,607	-\$10,611	\$52,616
460-469 Contracted Craft or Trade Services	\$0	\$0	\$0	\$0	\$0
470-479 Tuition and Similar	\$381,327	\$437,762	\$16,378	\$56,435	-\$421,384
480-489 Pupil Transportation	\$0	\$0	\$2,483	\$0	\$2,483
490-499 Other Purchased Services	\$1,966	\$2,911	\$3,271	\$946	\$359
Total	\$788,586	\$1,027,853	\$477,827	\$239,266	-\$550,026
3.04 Supplies	FY2020 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
510-519 General Supplies	\$27,853	\$43,577	\$19,041	\$15,724	-\$24,536
520-529 Textbooks	\$2,393	\$0	\$71	-\$2,393	\$71
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	\$935	\$0	\$240	-\$935	\$240
570-579 Supplies for Operation and Repair - Buildings	\$41,463	\$60,077	\$29,404	\$18,615	-\$30,673
580-589 Supplies for Operation and Repair - Vehicles	\$29,820	\$31,294	\$44,112	\$1,474	\$12,819
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$102,463	\$134,948	\$92,869	\$32,485	-\$42,079
3.05 Capital and Equipment	FY2020 December	FY2021 December	FY2022 December	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	\$566	\$0	\$2,925	-\$566	\$2,925
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	\$566	\$0	\$2,925	-\$566	\$2,925
3.06 Other Objects (800's)	FY2020 December	FY2021 December	FY2022 December	Year over Year Change from 2020 to 2021	Year over Year Change from 2021 to 2022
810-819 Redemption of Principal	\$2,743	\$0	\$0	-\$2,743	\$0
820-829 Interest	\$227	\$0	\$0	-\$227	\$0
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$10,232	\$10,239	\$1,303	\$7	-\$8,936
850-859 Insurance	\$0	\$13,723	\$0	\$13,723	-\$13,723
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$0	\$0	\$0	\$0	\$0
880-889 Awards and Prizes	\$0	\$2,090	\$2,871	\$2,090	\$781
890-899 Other Miscellaneous Expenditures	\$70	\$0	\$30	-\$70	\$30
Total	\$13,272	\$26,052	\$4,204	\$12,780	-\$21,848
Other Uses of Funds (900's)	FY2020 December	FY2021 December	FY2022 December	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	\$3,190,121	\$4,047,104	\$3,636,525	\$856,983	-\$410,579

2022 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: December	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: December	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	0	1,783,937	5,826,218	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	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,744,189	20,308,609
1.040 Restricted Grants-in-Aid	173,000	173,000	173,000	173,000	173,000	461,556	1,686,595
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	53,755	63,857	323,669	70,850	235,803	101,853	1,764,293
1.070 Total Revenues	1,976,755	3,770,794	8,072,887	5,204,561	2,158,803	2,307,598	43,829,825
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	1,410	613	1,827	0	0	303	55,401
2.070 Total Other Financing Sources	0	0	0	0	0	0	0
2.080 Total Revenues and Other Financing Sources	1,978,165	3,771,407	8,074,714	5,204,561	2,158,803	2,322,900	43,901,712
3.010 Personnel Services	2,054,866	2,109,866	2,179,866	2,095,850	2,094,866	2,105,014	24,751,955
3.020 Retirement/Benefits	341,176	341,176	905,733	905,733	905,733	905,733	9,901,550
3.030 Purchased Services	115,760	494,113	496,820	597,405	570,060	537,130	6,123,082
3.040 Supplies and Materials	88,976	108,975	110,647	74,015	57,946	64,295	1,004,433
3.050 Capital Outlay	1,433	8,386	3,333	1,225	10,303	1,645	65,294
3.060 Intergovernmental	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	5,877	5,847	6,469	5,295	6,431	4,598	35,998
4.055 Principal-Other	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	90	98	118	59	128	58	557
4.300 Other Objects	17,745	16,474	3,949	125,520	47,385	32,988	454,143
4.500 Total Expenditures	2,625,922	3,084,934	3,706,934	3,805,103	3,692,852	3,651,462	42,337,011
5.010 Operating Transfers-Out	4,972	4,972	4,972	4,972	5,104	44,431	70,907
5.020 Advances-Out	625	625	625	625	625	8,125	11,250
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	2,631,518	3,090,531	3,712,530	3,810,699	3,698,581	3,704,018	42,419,168
6.010 Rev. over/(under) Expenditures	(653,354)	680,876	4,362,183	1,393,861	(1,539,778)	(1,381,118)	1,482,544
7.010 Beginning Cash Balance	12,499,473	11,846,119	12,526,995	16,889,178	18,283,040	16,743,262	13,879,600
7.020 Ending Cash Balance	11,846,119	12,526,995	16,889,178	18,283,040	16,743,262	15,362,144	15,362,144