



Austintown Local School District

# Monthly Financial Report

Fiscal Year 2021 Revenue and Expenditure Activity Through August

# Table of Contents

FISCAL YEAR 2021 REVENUE AND EXPENDITURE ANALYSIS THROUGH AUGUST	3
FISCAL YEAR 2021 MONTHLY REVENUE ANALYSIS - AUGUST	4
FISCAL YEAR 2021 REVENUE ANALYSIS - JULY - AUGUST	5
FISCAL YEAR 2021 MONTHLY EXPENDITURE ANALYSIS - AUGUST	6
FISCAL YEAR 2021 EXPENDITURE ANALYSIS - JULY - AUGUST	7

## FISCAL YEAR 2021 REVENUE AND EXPENDITURE ANALYSIS THROUGH AUGUST

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

CURRENT YEAR-TO-DATE  
REVENUE COLLECTIONS  
INDICATE A

**\$626,578**

FAVORABLE COMPARED TO  
FORECAST

CURRENT YEAR-TO-DATE  
EXPENDITURES INDICATE A

**\$1,162,966**

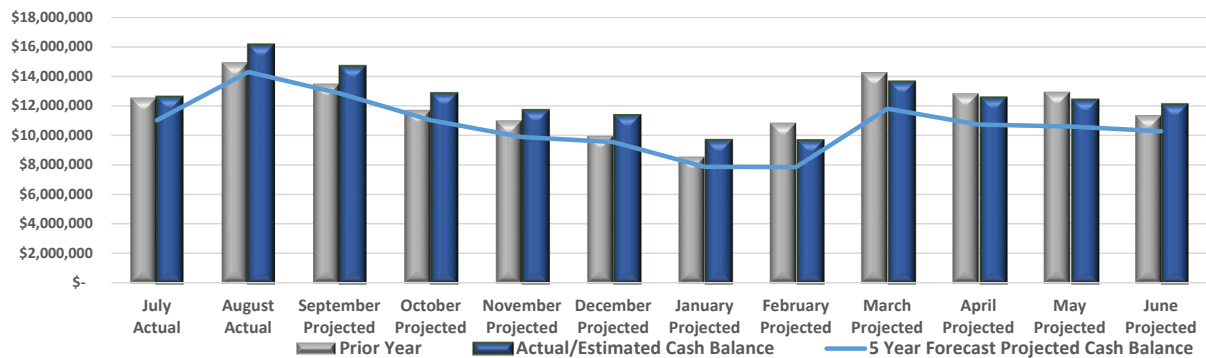
FAVORABLE COMPARED TO  
FORECAST

POTENTIAL NET IMPACT  
WOULD RESULT IN A

**\$1,789,544**

FAVORABLE IMPACT ON THE  
CASH BALANCE

### 2. VARIANCE AND CASH BALANCE COMPARISON



AUGUST CASH BALANCE IS

**\$1,217,358**

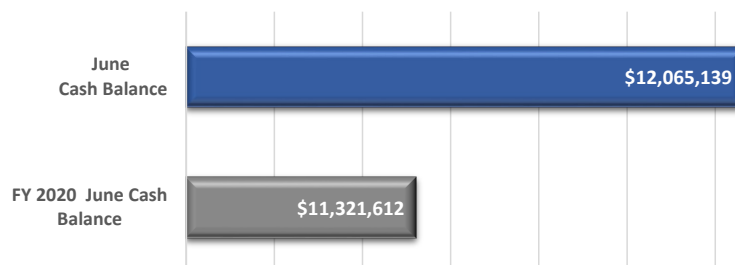
MORE THAN LAST AUGUST

AUGUST CASH BALANCE IS

**\$1,789,544**

MORE THAN THE FORECASTED  
AMOUNT

### 3. FISCAL YEAR 2021 REVENUE SHORTFALL/SURPLUS ANALYSIS (BASED UPON ACTUAL/ESTIMATED VARIANCE)



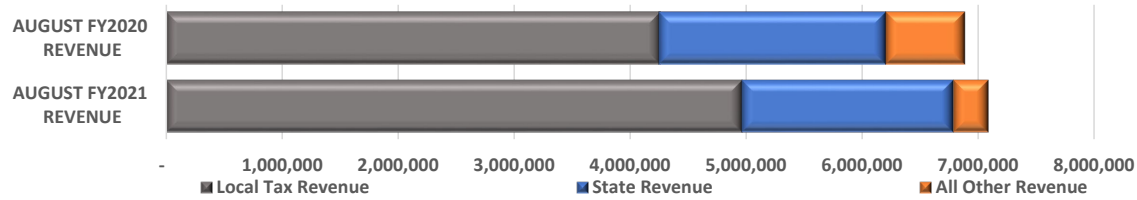
OPERATING SURPLUS OF

**\$743,527**

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

## FISCAL YEAR 2021 MONTHLY REVENUE ANALYSIS - AUGUST

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



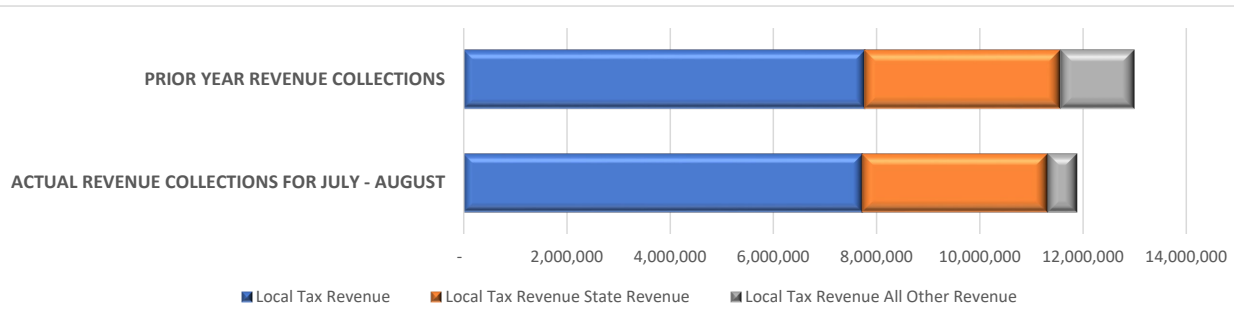
	Actual Revenue Collections For August	Prior Year Revenue Collections	Actual Compared to Last Year
Local Tax Revenue	4,960,000	4,247,000	▲ 713,000
State Revenue	1,824,182	1,957,816	▼ (133,634)
All Other Revenue	301,184	680,841	▼ (379,657)
<b>Total Revenue</b>	<b>7,085,366</b>	<b>6,885,657</b>	<b>▲ 199,709</b>

Actual revenue for the month was up

**\$199,709**

compared to last year.

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



	Actual Revenue Collections For July - August	Prior Year Revenue Collections For July - August	Current Year Compared to Last Year
Local Tax Revenue	7,724,000	7,772,000	▼ (48,000)
State Revenue	3,586,395	3,787,688	▼ (201,293)
All Other Revenue	572,612	1,426,668	▼ (854,057)
<b>Total Revenue</b>	<b>11,883,006</b>	<b>12,986,356</b>	<b>▼ (1,103,350)</b>

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$1,103,350**

LOWER THAN THE PREVIOUS YEAR

## FISCAL YEAR 2021 REVENUE ANALYSIS - JULY - AUGUST

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

CURRENT YEAR-TO-DATE REVENUE  
COLLECTIONS INDICATE A

**\$626,578**

FAVORABLE COMPARED TO FORECAST

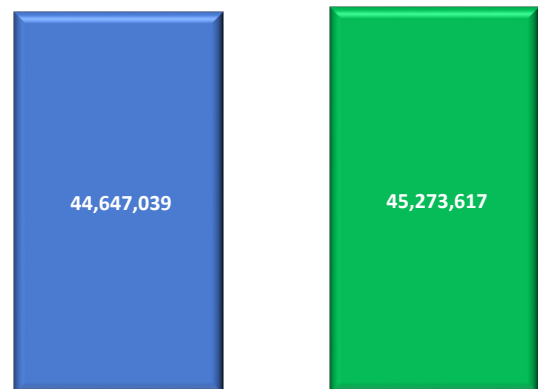
	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Local Tax Revenue	19,428,824	19,878,597	449,773
State Revenue	20,442,005	20,813,101	371,096
All Other Revenue	4,776,210	4,581,919	(194,291)
Total Revenue	44,647,039	45,273,617	626,578

The district's current cash flow, both actual and estimated indicate a favorable variance of \$626,578

### 4. REVENUE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through August indicate that Fiscal Year 2021 actual/estimated revenue could total \$45,273,617, a favorable variance of \$626,578 compared to the annual forecast total revenue. This means the forecast cash balance could be improved.

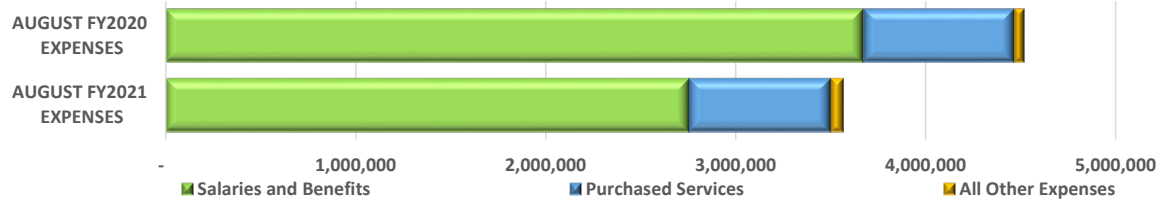
#### Comparison of 5 Year Forecast Total Revenue with Actual + Estimated Monthly Cash Flow



2021 5-Year Forecast Total Revenue      July - August Actual Revenue  
Collected To-date plus September -  
June Estimated Revenue Collections

## FISCAL YEAR 2021 MONTHLY EXPENDITURE ANALYSIS - AUGUST

### 1. AUGUST EXPENDITURES COMPARED TO PRIOR YEAR



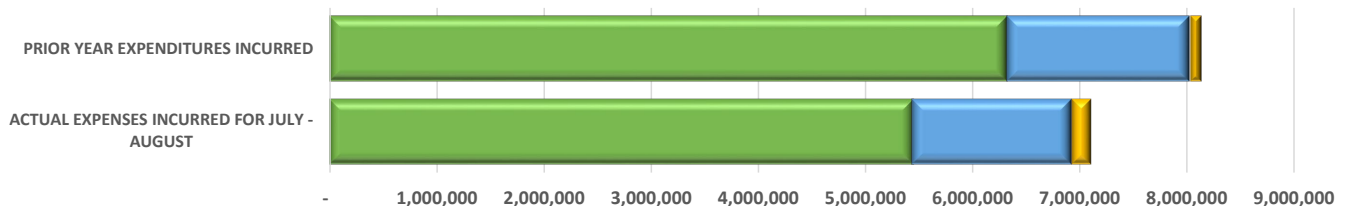
	Actual Expenses For August	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	2,755,524	3,668,261	▼ (912,737)
Purchased Services	745,316	793,219	▼ (47,903)
All Other Expenses	69,054	54,905	▲ 14,148
<b>Total Expenditures</b>	<b>3,569,894</b>	<b>4,516,385</b>	<b>▼ (946,491)</b>

Actual expenses for the month was down

**\$946,491**

compared to last year.

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



	Actual Expenses For July - August	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	5,435,262	6,320,047	▼ (884,785)
Purchased Services	1,493,233	1,704,757	▼ (211,524)
All Other Expenses	180,967	103,085	▲ 77,882
<b>Total Expenditures</b>	<b>7,109,462</b>	<b>8,127,889</b>	<b>▼ (1,018,427)</b>

Compared to the same period, total expenditures are

**\$1,018,427**

lower than the previous year

## FISCAL YEAR 2021 EXPENDITURE ANALYSIS - JULY - AUGUST

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

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

**\$1,162,966**

**FAVORABLE COMPARED TO  
FORECAST**

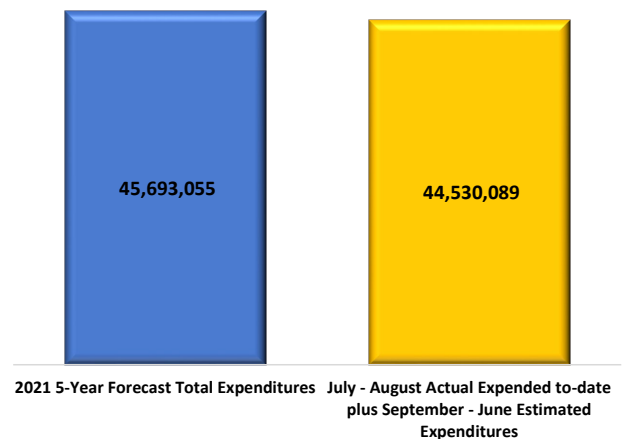
	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	33,752,719	32,778,273	▼ (974,446)
Purchased Services	10,481,337	10,233,101	▼ (248,236)
All Other Expenses	1,458,999	1,518,715	▲ 59,716
<b>Total Expenditures</b>	<b>45,693,055</b>	<b>44,530,089</b>	<b>▼ (1,162,966)</b>

The district's current cash flow, both actual and estimated expenditures indicate a favorable variance of \$1,162,966.

### 4. EXPENDITURE VARIANCE ANALYSIS OF POTENTIAL IMPACT

Results through August indicate that Fiscal Year 2021 actual/estimated expenditures could total \$44,530,089 which has a favorable expenditure variance of \$1,162,966. 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

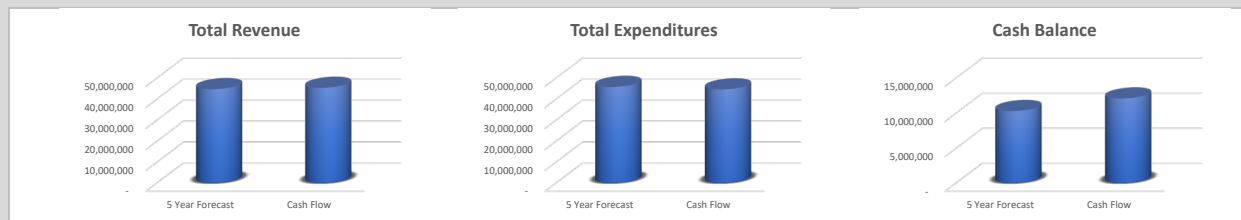
Austintown Local School District

FYTD Th AUGUST

Five Year Forecast Comparison to Actual Cash Flow

	Difference	Proj. from Current 5 Year Forecast 2021	Proj. from Actual/Est. Cash Flow 2021	FYTD Actual Through Month Of: Through August	Estimated for Remaining Months
<b>Revenue:</b>					
1.010 - General Property Tax (Real Estate)	449,773	15,911,490	16,361,263	7,724,000	8,637,263
1.020 - Public Utility Personal Property	0	1,186,775	1,186,775	-	1,186,775
1.030 - Income Tax	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	407,179	19,681,380	20,088,559	3,466,392	16,622,167
1.040 - 1.045 - Restricted Grants-in-Aid	(36,083)	760,625	724,542	120,003	604,539
	-	-	-	-	-
1.050 - Property Tax Allocation	-	2,330,559	2,330,559	-	2,330,559
1.060 - All Other Operating Revenues	(159,195)	4,546,209	4,387,014	572,412	3,814,602
1.070 - Total Revenue	661,674	44,417,038	45,078,711	11,882,806	33,195,905
<b>Other Financing Sources:</b>					
2.070 - Total Other Financing Sources	(35,096)	230,001	194,905	200	194,705
2.080 - Total Revenues and Other Financing Sources	626,578	44,647,039	45,273,617	11,883,006	33,390,610
<b>Expenditures:</b>					
3.010 - Personnel Services	(719,498)	23,188,170	22,468,672	3,613,894	18,854,779
3.020 - Employees' Retirement/Insurance Benefits	(254,948)	10,564,549	10,309,601	1,821,368	8,488,233
3.030 - Purchased Services	(248,236)	10,481,337	10,233,101	1,493,233	8,739,868
3.040 - Supplies and Materials	69,649	827,140	896,789	158,057	738,732
3.050 - Capital Outlay	(4,485)	40,062	35,577	36	35,541
3.060 - 4.060 - Intergovernmental, Debt & Interest	(0)	0	(0)	-	-
	-	-	-	-	-
4.300 - Other Objects	7,866	451,797	459,663	22,875	436,788
4.500 - Total Expenditures	(1,149,652)	45,553,054	44,403,402	7,109,462	37,293,941
<b>Other Financing Uses:</b>					
5.040 - Total Other Financing Uses	(13,314)	140,001	126,687	-	126,687
5.050 - Total Expenditures and Other Financing Uses	(1,162,966)	45,693,055	44,530,089	7,109,462	37,420,627
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>					
6.010 - Expenditures and Other Financing Uses	1,789,544	(1,046,017)	743,527	4,773,544	(4,030,017)
	-	-	-	-	-
7.010 - Cash Balance July 1	-	11,321,612	11,321,612		
7.020 - Cash Balance June 30	1,789,544	10,275,595	12,065,139		

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



Dollar Variance: 626,578  
Percent Variance: 1.40%

Dollar Variance: (1,162,966)  
Percent Variance: -2.55%

Dollar Variance: 1,789,544  
Percent Variance: 17.42%



Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
Revenue by Receipt Code - Fiscal Year to Date					
Tax Revenue	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1100 - 1199 Local Taxes	\$7,652,000	\$7,772,000	\$7,724,000	\$120,000	-\$48,000
<b>Total</b>	<b>\$7,652,000</b>	<b>\$7,772,000</b>	<b>\$7,724,000</b>	<b>\$120,000</b>	<b>-\$48,000</b>
Locally Generated Revenue	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
1200 - 1299 Tuition and Patron Payments	\$580,041	\$628,932	\$521,152	\$48,891	-\$107,781
1300 - 1399 Transportation Fees	\$0	\$709	\$0	\$709	-\$709
1400 - 1499 Investment Earnings	\$80,131	\$146,878	\$47,529	\$66,747	-\$99,349
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$340	\$1,232	\$510	\$892	-\$722
1700 - 1799 Class Fees	\$2,176	\$4,088	\$2,080	\$1,913	-\$2,008
1800 - 1899 Miscellaneous Receipts	\$3,089	\$4,042	\$1,141	\$953	-\$2,901
1900 - 1999 Other Revenue Not Above	\$786	\$3,970	\$0	\$3,183	-\$3,970
<b>Total</b>	<b>\$666,563</b>	<b>\$789,851</b>	<b>\$572,412</b>	<b>\$123,288</b>	<b>-\$217,440</b>
Intermediate Revenue	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
State Revenue	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
3100 - 3199 Unrestricted Grants In Aid	\$3,672,486	\$3,667,656	\$3,466,392	-\$4,830	-\$201,264
3200 - 3299 Restricted Aid State	\$292,898	\$120,032	\$120,003	-\$172,867	-\$29
3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,965,384</b>	<b>\$3,787,688</b>	<b>\$3,586,395</b>	<b>-\$177,697</b>	<b>-\$201,293</b>
Federal Revenue	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$0	\$358,471	\$0	\$358,471	-\$358,471
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
<b>Total</b>	<b>\$0</b>	<b>\$358,471</b>	<b>\$0</b>	<b>\$358,471</b>	<b>-\$358,471</b>
Other Financing Sources	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
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	\$263	\$278,346	\$200	\$278,084	-\$278,146
<b>Total</b>	<b>\$263</b>	<b>\$278,346</b>	<b>\$200</b>	<b>\$278,084</b>	<b>-\$278,146</b>
<b>Total Revenue</b>	<b>\$12,284,210</b>	<b>\$12,986,356</b>	<b>\$11,883,006</b>	<b>\$702,146</b>	<b>-\$1,103,350</b>

Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
Expenditure by Object Code - Fiscal Year to Date					
3.01 Salaries	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
111 - Regular Certified Salaries	\$0	\$3,397,374	\$2,883,341	\$3,397,374	-\$514,033
112-119 All Other Certified Salaries	\$0	\$128,134	\$38,220	\$128,134	-\$89,913
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$77,698	\$0	\$77,698	-\$77,698
141 Regular Classified Salaries	\$0	\$789,065	\$686,115	\$789,065	-\$102,950
142 - 149 All Other Classified Salaries	\$0	\$13,278	\$6,217	\$13,278	-\$7,060
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$17,448	\$0	\$17,448	-\$17,448
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$4,422,996</b>	<b>\$3,613,894</b>	<b>\$4,422,996</b>	<b>-\$809,102</b>
3.02 Fringe Benefits	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
210-219 Retirement Certified	\$0	\$564,200	\$556,482	\$564,200	-\$7,718
220-229 Retirement Classified	\$0	\$191,023	\$140,229	\$191,023	-\$50,795
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$0	\$940,514	\$945,821	\$940,514	\$5,307
250-259 Insurance Classified	\$0	\$154,998	\$148,108	\$154,998	-\$6,890
260-269 Insurance - Workers' Compensation	\$0	\$38,367	\$0	\$38,367	-\$38,367
270-279 Deferred Compensation	\$0	\$7,164	\$0	\$7,164	-\$7,164
280-289 Insurance Unemployment	\$0	\$784	\$30,728	\$784	\$29,944
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$1,897,051</b>	<b>\$1,821,368</b>	<b>\$1,897,051</b>	<b>-\$75,683</b>
3.03 Purchased Services	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
410-419 Professional and Technical Services	\$0	\$736,290	\$504,394	\$736,290	-\$231,897
420-429 Non-utility Property Services	\$0	\$98,056	\$73,143	\$98,056	-\$24,913
430-439 Travel, Mileage, Meeting Expense	\$0	\$1,547	\$500	\$1,547	-\$1,047
440-449 Communications	\$0	\$22,725	\$19,751	\$22,725	-\$2,974
450-459 Utilities	\$0	\$74,177	\$120,260	\$74,177	\$46,083
460-469 Contracted Craft or Trade Services	\$0	\$0	\$1,588	\$0	\$1,588
470-479 Tuition and Similar	\$0	\$752,471	\$761,030	\$752,471	\$8,558
480-489 Pupil Transportation	\$0	\$19,490	\$8,600	\$19,490	-\$10,890
490-499 Other Purchased Services	\$0	\$0	\$3,967	\$0	\$3,967
<b>Total</b>	<b>\$0</b>	<b>\$1,704,757</b>	<b>\$1,493,233</b>	<b>\$1,704,757</b>	<b>-\$211,524</b>
3.04 Supplies	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
510-519 General Supplies	\$0	\$34,552	\$90,893	\$34,552	\$56,340
520-529 Textbooks	\$0	\$1,807	\$0	\$1,807	-\$1,807
530-539 Library Books	\$0	\$0	\$0	\$0	\$0
540-549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550-559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560-569 Food and Related Supplies	\$0	\$0	\$0	\$0	\$0
570-579 Supplies for Operation and Repair - Buildings	\$0	\$23,287	\$50,421	\$23,287	\$27,135
580-589 Supplies for Operation and Repair - Vehicles	\$0	\$25,564	\$16,743	\$25,564	-\$8,821
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$85,210</b>	<b>\$158,057</b>	<b>\$85,210</b>	<b>\$72,847</b>
3.05 Capital and Equipment	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
610-619 Land	\$0	\$0	\$0	\$0	\$0
620-629 Buildings	\$0	\$0	\$0	\$0	\$0
630-639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640-649 Equipment	\$0	\$3,582	\$36	\$3,582	-\$3,546
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
<b>Total</b>	<b>\$0</b>	<b>\$3,582</b>	<b>\$36</b>	<b>\$3,582</b>	<b>-\$3,546</b>
3.06 Other Objects (800's)	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
810-819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820-829 Interest	\$0	\$0	\$0	\$0	\$0
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$0	\$12,680	\$13,316	\$12,680	\$636
850-859 Insurance	\$0	\$1,452	\$9,569	\$1,452	\$8,117
860-869 Judgments	\$0	\$0	\$0	\$0	\$0
870-879 Taxes and Assessments	\$0	\$53	\$0	\$53	-\$53
880-889 Awards and Prizes	\$0	\$0	\$0	\$0	\$0
890-899 Other Miscellaneous Expenditures	\$0	\$109	-\$10	\$109	-\$119
<b>Total</b>	<b>\$0</b>	<b>\$14,294</b>	<b>\$22,875</b>	<b>\$14,294</b>	<b>\$8,581</b>
Other Uses of Funds (900's)	FY2019 July - August	FY2020 July - August	FY2021 July - August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Transfers Out	\$0	\$0	\$0	\$0	\$0
Advances Out	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$8,127,889</b>	<b>\$7,109,462</b>	<b>\$8,127,889</b>	<b>-\$1,018,427</b>

Revenue Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
Expenditure Analytics					
	Revenue by Receipt Code - Monthly				
<b>Tax Revenue</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
1100 - 1199 Local Taxes	\$7,652,000	\$4,247,000	\$4,960,000	-\$3,405,000	\$713,000
<b>Total</b>	<b>\$7,652,000</b>	<b>\$4,247,000</b>	<b>\$4,960,000</b>		
<b>Locally Generated Revenue</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
1200 - 1299 Tuition and Patron Payments	\$219,864	\$315,826	\$266,907	\$95,963	-\$48,919
1300 - 1399 Transportation Fees	\$0	\$709	\$0	\$709	-\$709
1400 - 1499 Investment Earnings	\$43,282	\$72,527	\$30,993	\$29,245	-\$41,534
1500 - 1599 Food Services	\$0	\$0	\$0	\$0	\$0
1600 - 1699 Student Activities	\$340	\$1,232	\$510	\$892	-\$722
1700 - 1799 Class Fees	\$1,608	\$3,976	\$1,733	\$2,368	-\$2,243
1800 - 1899 Miscellaneous Receipts	\$2,820	\$3,797	\$841	\$976	-\$2,956
1900 - 1999 Other Revenue Not Above	\$200	\$3,970	\$0	\$3,769	-\$3,970
<b>Total</b>	<b>\$268,114</b>	<b>\$402,036</b>	<b>\$300,984</b>	<b>\$133,922</b>	<b>-\$101,052</b>
<b>Intermediate Revenue</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Revenue</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
3100 - 3199 Unrestricted Grants In Aid	\$1,900,268	\$1,897,744	\$1,764,179	-\$2,524	-\$133,565
3200 - 3299 Restricted Aid State	\$236,452	\$60,072	\$60,003	-\$176,380	-\$69
3300 - 3399 State Revenue Other	\$0	\$0	\$0	\$0	\$0
3400 - 3499 Revenue in Lieu of Taxes by State	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,136,720</b>	<b>\$1,957,816</b>	<b>\$1,824,182</b>	<b>-\$178,904</b>	<b>-\$133,634</b>
<b>Federal Revenue</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
4100 - 4199 Unrestricted Fed	\$0	\$0	\$0	\$0	\$0
4200 - 4299 Restricted Fed	\$0	\$458	\$0	\$458	-\$458
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
<b>Total</b>	<b>\$0</b>	<b>\$458</b>	<b>\$0</b>	<b>\$458</b>	<b>-\$458</b>
<b>Other Financing Sources</b>	<b>FY2019 August</b>	<b>FY2020 August</b>	<b>FY2021 August</b>	<b>Year over Year Change from 2019 to 2020</b>	<b>Year over Year Change from 2020 to 2021</b>
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	\$263	\$278,346	\$200	\$278,084	-\$278,146
<b>Total</b>	<b>\$263</b>	<b>\$278,346</b>	<b>\$200</b>	<b>\$278,084</b>	<b>-\$278,146</b>
<b>Total Revenue</b>	<b>\$10,057,096</b>	<b>\$6,885,657</b>	<b>\$7,085,366</b>	<b>-\$3,171,439</b>	<b>\$199,709</b>

Revenue Analytics					
Expenditure Analytics	2019	2020	2021	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
	Expenditure by Object Code - Monthly				
3.01 Salaries	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
111 - Regular Certified Salaries	\$0	\$2,079,464	\$1,461,851	\$2,079,464	-\$617,613
112-119 All Other Certified Salaries	\$0	\$38,941	\$18,722	\$38,941	-\$20,219
120 - 129 Certified Compensated Absences	\$0	\$0	\$0	\$0	\$0
130 - 139 Certified Other Compensation	\$0	\$77,698	\$0	\$77,698	-\$77,698
141 Regular Classified Salaries	\$0	\$464,703	\$343,338	\$464,703	-\$121,365
142 - 149 All Other Classified Salaries	\$0	\$14,948	\$2,327	\$14,948	-\$12,621
151 - 159 Classified Compensated Absences	\$0	\$0	\$0	\$0	\$0
161 - 169 Classified Other Compensation	\$0	\$15,860	\$0	\$15,860	-\$15,860
170 - 190 - Other Wages and Salaries	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$2,691,614	\$1,826,238	\$2,691,614	-\$865,375
3.02 Fringe Benefits	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
210-219 Retirement Certified	\$0	\$295,859	\$283,508	\$295,859	-\$12,351
220-229 Retirement Classified	\$0	\$100,972	\$72,401	\$100,972	-\$28,571
230-239 Employee Reimbursements and Other	\$0	\$0	\$0	\$0	\$0
240-249 Insurance Certified	\$0	\$472,326	\$479,721	\$472,326	\$7,395
250-259 Insurance Classified	\$0	\$77,730	\$73,192	\$77,730	-\$4,537
260-269 Insurance - Workers' Compensation	\$0	\$22,750	\$0	\$22,750	-\$22,750
270-279 Deferred Compensation	\$0	\$6,227	\$0	\$6,227	-\$6,227
280-289 Insurance Unemployment	\$0	\$784	\$20,464	\$784	\$19,679
290-299 Other Retirement and Insurance	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$976,648	\$929,286	\$976,648	-\$47,362
3.03 Purchased Services	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
410-419 Professional and Technical Services	\$0	\$363,028	\$256,877	\$363,028	-\$106,151
420-429 Non-utility Property Services	\$0	\$22,523	\$16,034	\$22,523	-\$6,489
430-439 Travel, Mileage, Meeting Expense	\$0	\$553	\$250	\$553	-\$303
440-449 Communications	\$0	\$19,567	\$15,555	\$19,567	-\$4,011
450-459 Utilities	\$0	\$7,759	\$62,465	\$7,759	\$54,706
460-469 Contracted Craft or Trade Services	\$0	\$0	\$1,588	\$0	\$1,588
470-479 Tuition and Similar	\$0	\$379,289	\$382,176	\$379,289	\$2,886
480-489 Pupil Transportation	\$0	\$500	\$8,600	\$500	\$8,100
490-499 Other Purchased Services	\$0	\$0	\$1,770	\$0	\$1,770
Total	\$0	\$793,219	\$745,316	\$793,219	-\$47,903
3.04 Supplies	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
510-519 General Supplies	\$0	\$27,868	\$15,875	\$27,868	-\$11,994
520-529 Textbooks	\$0	\$1,807	\$0	\$1,807	-\$1,807
530-539 Library Books	\$0	\$0	\$0	\$0	\$0
540-549 Newspapers, Periodicals, Films	\$0	\$0	\$0	\$0	\$0
550-559 Supplies for Resale	\$0	\$0	\$0	\$0	\$0
560-569 Food and Related Supplies	\$0	\$0	\$0	\$0	\$0
570-579 Supplies for Operation and Repair - Buildings	\$0	\$12,323	\$33,170	\$12,323	\$20,847
580-589 Supplies for Operation and Repair - Vehicles	\$0	\$2,356	\$14,208	\$2,356	\$11,852
590-599 Other Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$44,354	\$63,253	\$44,354	\$18,899
3.05 Capital and Equipment	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
610-619 Land	\$0	\$0	\$0	\$0	\$0
620-629 Buildings	\$0	\$0	\$0	\$0	\$0
630-639 Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0
640-649 Equipment	\$0	\$1,818	\$0	\$1,818	-\$1,818
650-659 Vehicles	\$0	\$0	\$0	\$0	\$0
660-669 School Buses	\$0	\$0	\$0	\$0	\$0
670-679 Library Books	\$0	\$0	\$0	\$0	\$0
680-689 Livestock	\$0	\$0	\$0	\$0	\$0
690-699 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$1,818	\$0	\$1,818	-\$1,818
3.06 Other Objects (800's)	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
810-819 Redemption of Principal	\$0	\$0	\$0	\$0	\$0
820-829 Interest	\$0	\$0	\$0	\$0	\$0
830-839 Other Debt Service Payments	\$0	\$0	\$0	\$0	\$0
840-849 Dues and Fees	\$0	\$8,625	\$5,811	\$8,625	-\$2,813
850-859 Insurance	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0
890-899 Other Miscellaneous Expenditures	\$0	\$109	-\$10	\$109	-\$119
Total	\$0	\$8,734	\$5,801	\$8,734	-\$2,932
Other Uses of Funds (900's)	FY2019 August	FY2020 August	FY2021 August	Year over Year Change from 2019 to 2020	Year over Year Change from 2020 to 2021
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	\$0	\$4,516,385	\$3,569,894	\$4,516,385	-\$946,491

2021 Austintown Local School District Actual and Estimated Monthly Cash Flow Through: August	Actual July	Actual August	Projected September	Projected October	Projected November	Projected December	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
1.010 General Property Tax (Real Estate)	2,764,000	4,960,000	(107,843)	51,744	314,507	0	0	1,567,045	5,572,443	894,851	274,928	69,588	16,361,263
1.020 Public Utility Personal Property	0	0	289,482	97,771	85,691	26,475	0	0	0	269,181	285,642	132,533	1,186,775
1.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,702,213	1,764,179	2,005,420	1,716,702	1,642,697	1,673,192	1,675,012	1,645,115	1,621,669	1,302,786	1,849,988	1,489,587	20,088,559
1.040 Restricted Grants-in-Aid	60,000	60,003	62,462	8,369	56,473	57,258	58,078	83,920	69,683	54,377	69,328	84,591	724,542
1.045 Other Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	416,367	752,444	0	0	0	0	496,188	665,560	2,330,559
1.060 All Other Revenues	271,427	300,984	427,939	359,369	464,028	295,008	312,983	462,189	425,565	242,893	524,806	299,822	4,387,014
<b>1.070 Total Revenues</b>	<b>4,797,640</b>	<b>7,085,166</b>	<b>2,677,460</b>	<b>2,233,954</b>	<b>2,979,763</b>	<b>2,804,376</b>	<b>2,046,073</b>	<b>3,758,269</b>	<b>7,689,360</b>	<b>2,764,087</b>	<b>3,500,880</b>	<b>2,741,682</b>	<b>45,078,711</b>
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
2.020 State Emergency Loans and Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0	0	0	0
2.050 Advances-In	0	0	29,930	0	0	0	0	0	693	0	0	24,377	55,000
2.060 All Other Financing Sources	0	200	49,680	912	28,890	22,837	523	310	118	29,936	3,880	2,619	139,905
2.070 Total Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>2.080 Total Revenues and Other Financing Sources</b>	<b>4,797,640</b>	<b>7,085,366</b>	<b>2,757,070</b>	<b>2,234,866</b>	<b>3,008,654</b>	<b>2,827,213</b>	<b>2,046,597</b>	<b>3,758,579</b>	<b>7,690,171</b>	<b>2,794,023</b>	<b>3,504,760</b>	<b>2,768,678</b>	<b>45,273,617</b>
3.010 Personnel Services	1,787,655	1,826,238	1,927,065	1,979,289	1,975,630	1,878,735	1,826,172	1,922,173	1,877,339	1,819,403	1,781,062	1,867,910	22,468,672
3.020 Retirement/Benefits	892,082	929,286	1,029,816	1,030,998	1,130,527	372,106	932,693	936,452	924,348	1,037,905	797,681	295,705	10,309,601
3.030 Purchased Services	747,917	745,316	975,917	893,438	940,681	794,990	896,111	821,756	827,201	946,996	813,767	829,011	10,233,101
3.040 Supplies and Materials	94,804	63,253	117,440	116,816	75,667	102,013	53,900	117,869	87,466	32,091	31,667	53,802	896,789
3.050 Capital Outlay	36	0	37	22,622	149	587	37	37	37	11,962	(0)	74	35,577
3.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0
4.010 Principal-All (History Only)	0	0	0	0	0	0	0	0	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
4.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0
4.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
4.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
4.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
4.300 Other Objects	17,074	5,801	145,878	8,811	4,058	12,459	18,547	20,930	4,044	9,319	207,655	5,088	459,663
<b>4.500 Total Expenditures</b>	<b>3,539,568</b>	<b>3,569,894</b>	<b>4,196,152</b>	<b>4,051,975</b>	<b>4,126,712</b>	<b>3,160,889</b>	<b>3,727,461</b>	<b>3,769,217</b>	<b>3,720,435</b>	<b>3,857,677</b>	<b>3,631,832</b>	<b>3,051,590</b>	<b>44,403,402</b>
5.010 Operating Transfers-Out	0	0	4,574	4,574	22,568	4,574	4,574	4,574	4,574	4,574	10,898	40,371	105,853
5.020 Advances-Out	0	0	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	20,833
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>3,539,568</b>	<b>3,569,894</b>	<b>4,202,809</b>	<b>4,058,632</b>	<b>4,151,364</b>	<b>3,167,546</b>	<b>3,734,118</b>	<b>3,775,874</b>	<b>3,727,092</b>	<b>3,864,334</b>	<b>3,644,814</b>	<b>3,094,044</b>	<b>44,530,089</b>
<b>6.010 Rev. over/(under) Expenditures</b>	<b>1,258,072</b>	<b>3,515,472</b>	<b>(1,445,739)</b>	<b>(1,823,766)</b>	<b>(1,142,710)</b>	<b>(340,333)</b>	<b>(1,687,522)</b>	<b>(17,296)</b>	<b>3,963,079</b>	<b>(1,070,311)</b>	<b>(140,054)</b>	<b>(325,366)</b>	<b>743,527</b>
<b>7.010 Beginning Cash Balance</b>	<b>11,321,612</b>	<b>12,579,684</b>	<b>16,095,156</b>	<b>14,649,417</b>	<b>12,825,651</b>	<b>11,682,941</b>	<b>11,342,608</b>	<b>9,655,086</b>	<b>9,637,791</b>	<b>13,600,870</b>	<b>12,530,559</b>	<b>12,390,504</b>	<b>11,321,612</b>
<b>7.020 Ending Cash Balance</b>	<b>12,579,684</b>	<b>16,095,156</b>	<b>14,649,417</b>	<b>12,825,651</b>	<b>11,682,941</b>	<b>11,342,608</b>	<b>9,655,086</b>	<b>9,637,791</b>	<b>13,600,870</b>	<b>12,530,559</b>	<b>12,390,504</b>	<b>12,065,139</b>	<b>12,065,139</b>