

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY25**

Forecast  
Jul-24

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Fund Balance	\$ 44,125,972	\$ 5,235,302	\$ 39,722,558	\$ 2,902,182	\$ 91,986,014
Revenue	136,067,000	6,928,000	18,879,000	3,206,000	\$ 165,080,000
Expenditures	135,292,000	7,159,000	28,945,000	3,113,000	\$ 174,509,000
Transfers	(1,750,000)	(644,000)	2,394,000	-	\$ -
Net Gain (Loss)	(975,000)	(875,000)	(7,672,000)	93,000	\$ (9,429,000)
End Fund Balance	\$ 43,150,972	\$ 4,360,302	\$ 32,050,558	\$ 2,995,182	\$ 82,557,014

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 40,535,953	\$ 3,590,019	\$ 44,125,972	Operating \$ (975,000)
Revenue	49,740,000	86,327,000	136,067,000	Non-Operating (8,454,000)
Expenditures	46,456,000	88,836,000	135,292,000	Total \$ (9,429,000)
Transfers	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,534,000	(2,509,000)	(975,000)	
End Fund Balance	\$ 42,069,953	\$ 1,081,019	\$ 43,150,972	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,578,300	\$ 1,399,836	\$ 257,166	\$ 5,235,302
Revenue	5,228,000	1,125,000	575,000	6,928,000
Expenditures	5,459,000	1,125,000	575,000	7,159,000
Transfers	(644,000)			(644,000)
Net Gain (Loss)	(875,000)	-	-	(875,000)
End Fund Balance	\$ 2,703,300	\$ 1,399,836	\$ 257,166	\$ 4,360,302

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 2,902,182	\$ 2,902,182
Revenue	-	3,206,000	3,206,000
Expenditures	-	3,113,000	3,113,000
Transfers	-		-
Net Gain (Loss)	-	93,000	93,000
End Fund Balance	\$ -	\$ 2,995,182	\$ 2,995,182

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	31.9%	Forecast		\$ (9,429)	\$ (975)
6/30/24 Cash Reserve %	34.0%	Actual	13.6%	\$ 3,603	\$ 517
6/30/23 Cash Reserve %	37.0%	Actual	11.4%	\$ 206	\$ 5,778
6/30/22 Cash Reserve %	34.3%	Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9%	Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2%	Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3%	Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8%	Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7%	Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0%	Actual	3.4%	\$ 4,323	\$ 2,478

Minimum Cash Balance Requirements

Required 3% Balance	\$ 4,058,760
Excess of Min Required Balance	\$ 39,092,212

## Finance Dashboard

District	Enrollment FY23	Assessed Value per Student FY23	Blended Tax Rate for Fall 2023	Cash Reserve % FY23	
1 Rockwood	19,903	\$ 655,522	1 Riverview Gardens	1 Clayton	
2 Parkway	16,821	\$ 579,286	2 Hazelwood	2 Hancock Place	
3 Hazelwood	15,665	\$ 514,286	3 Jennings	3 Brentwood	
4 Mehville	9,815	\$ 376,526	4 Maplewood	4 Afton	
5 Ferguson-Florissant	9,072	\$ 368,825	5 Normandy	5 Webster Groves	
6 Lindbergh	7,143	\$ 347,649	6 Hancock Place	6 Ladue	
7 Ritenour	6,215	\$ 337,332	7 Afton	7 Kirkwood	
8 Pattonville	5,959	\$ 308,917	8 Ferguson-Florissant	8 Maplewood	
9 Kirkwood	5,875	\$ 299,141	9 Lindbergh	9 Jennings	
10 Riverview Gardens	5,146	\$ 268,110	10 Valley Park	10 Valley Park	
11 Ladue	4,216	\$ 263,011	11 Ritenour	11 Riverview Gardens	
12 Webster Groves	4,209	\$ 255,138	12 Pattonville	12 Parkway	
13 Normandy	2,792	\$ 253,344	13 Brentwood	13 Pattonville	
14 Afton	2,447	\$ 236,179	14 University City	14 Bayless	
15 University City	2,431	\$ 170,739	15 Webster Groves	15 Hazelwood	
16 Clayton	2,368	\$ 159,609	16 Clayton	16 Rockwood	
17 Jennings	2,291	\$ 158,315	17 Bayless	17 Ritenour	
18 Bayless	1,747	\$ 138,274	18 Mehville	18 Mehville	
19 Maplewood	1,375	\$ 130,049	19 Rockwood	19 Normandy	
20 Hancock Place	1,197	\$ 128,341	20 Kirkwood	20 University City	
21 Valley Park	746	\$ 61,761	21 Parkway	21 Lindbergh	
22 Brentwood	706	\$ 55,282	22 Ladue	22 Ferguson-Florissant	
Represents community economic strength		Represents community funding		16.53	
		Note: DESE public report unavailable.		Represents June 30th cash reserves.	
(Excludes debt, capital, transportation, food service, student activities)		Capital Expense per Student FY23		% includes food service funds while financial statements exclude them.	
		Expense per Student FY23	Outstanding Debt per Student FY23		
1 BRENTWOOD	23,600	1 Ladue	14,857	1 Brentwood	\$ 69,246
2 CLAYTON	22,354	2 Brentwood	12,987	2 Ladue	\$ 56,099
3 UNIVERSITY CITY	18,629	3 Maplewood	11,006	3 Maplewood	\$ 40,018
4 MAPLEWOOD-RICHMONI	17,151	4 Kirkwood	7,208	4 Lindbergh	\$ 28,146
5 HANCOCK PLACE	16,003	5 Normandy	6,476	5 Clayton	\$ 22,536
6 NORMANDY SCHOOLS CO	15,978	6 Hancock Place	5,664	6 Valley Park	\$ 22,249
7 VALLEY PARK	15,340	7 Bayless	3,998	7 Hancock Place	\$ 21,839
8 Pattonville	15,216	8 Clayton	3,082	8 University City	\$ 21,720
9 Ladue	14,997	9 Parkway	2,730	9 Parkway	\$ 20,040
10 Ritenour	14,839	10 Afton	2,452	10 Normandy	\$ 19,632
11 Ferguson-Florissant	14,399	11 Mehville	2,055	11 Webster Groves	\$ 18,831
12 Kirkwood	13,884	12 Webster Groves	1,556	12 Hazelwood	\$ 17,974
13 Webster Groves	13,845	13 Hazelwood	1,477	13 Kirkwood	\$ 12,456
14 Hazelwood	13,647	14 Pattonville	1,338	14 Pattonville	\$ 12,341
15 Parkway	13,417	15 Ferguson-Florissant	1,330	15 Bayless	\$ 10,154
16 AFTON 101	12,580	16 Riverview Gardens	1,316	16 Ritenour	\$ 7,915
17 JENNINGS	12,522	17 Ritenour	1,065	17 Afton	\$ 7,222
18 Rockwood	12,142	18 Rockwood	752	18 Rockwood	\$ 6,711
19 Riverview Gardens	11,738	19 University City	750	19 Ferguson-Florissant	\$ 5,499
20 Mehville	11,489	20 Lindbergh	376	20 Jennings	\$ 4,690
21 BAYLESS	10,887	21 Valley Park	330	21 Mehville	\$ 3,713
22 Lindbergh	10,802	22 Jennings	27	22 Riverview Gardens	\$ 3,253
Represents student education investment		Represents investment in infrastructure.		Represents investment in infrastructure.	

(Excludes debt, capital, transportation, food service, student activities)

# Mehlville School District

	(000's)	(000's)	Operating	November	June	New	(000's)	(000's)	(000's)	
	Total		Gain(Loss)	Cash	Reserve %	Buses	HVAC	Roof	Food Service	
	Revenue			Reserve %		Bought	Capital	Capital	Capital	Props
							Costs	Costs	Costs	Passed
										Prop Details
FY24	\$ 165,136	\$ 517	517	13.6%	34.0%	5	\$ 5,726	\$ 2,381	\$ 657	
FY23	145,175	5,778	5,778	11.4%	37.0%	5	2,465	1,494	700	Prop E
FY22	133,433	1,665	1,665	8.1%	34.3%	5	1,418	1,035	109	
FY21	159,729	179	179	13.8%	35.9%	5	50	1,571	120	Prop S
FY20	123,484	5,888	5,888	8.5%	36.2%	6	1,984	715	20	
FY19	121,879	2,532	2,532	2.9%	30.3%	6	1,723	280	189	
FY18	119,213	2,682	2,682	5.9%	28.8%	7	2,469	249	397	
FY17	116,999	3,041	3,041	2.0%	26.7%	11	1,201	533	77	
FY16	107,679	2,478	2,478	3.4%	25.0%	-	90	114	26	Prop R
										49 cents passed 11/3/15. FY17 revenue is \$8,134K.
FY15	105,630	(1,613)	(1,613)	2.9%	21.3%	5	10	-	118	Prop A
FY14	105,481	671	671	5.0%	23.7%	1	-	-	28	4 cents passed 4/5/; roof & HVAC funding; FY17 revenue is \$664K.
Total	\$ 1,403,838	\$ 23,818				56	\$ 17,136	\$ 8,372	\$ 2,441	
Avg	\$ 127,622	\$ 2,165				5.1	\$ 1,558	\$ 761	\$ 222	
	<b>000's</b>									
	\$ 17,036		HVAC cost since Prop R began FY17							
	\$ 2,130		Average per year cost for HVAC			8 years				
	\$ 8,258		Roofing cost since Prop R began FY17							
	\$ 1,032		Average per year cost for roofing			8 years				
Note 2	\$ 600		Bus cost per year for 6 buses							
	\$ 3,762		Total per year cost estimate for HVAC/roofing/buses							
	\$ 251		FY25 estimated revenue per 1 cent tax levy							
Note 1	14.99		Tax levy cents needed for recurring capital replacement							

Note1 This is the estimated tax levy amount needed to support a significant portion of recurring capital needs for buses, roofing and HVAC. This is not guaranteed to cover all such expenses but it should cover at least the majority of such expenses. The most economical method for the district to cover these capital expenses is to have a permanent levy that is restricted to these capital items, IT equipment, and board approved building improvements.

Note 2 Purchasing 6 buses per year would meet industry standards of replacing buses after 14 years. Currently the district is on a 16 year replacement cycle which is still better than the replacement cycle before Prop R.

## Mehlville School District

### Components of the FY24 Tax Revenue Increase and HVAC Replacement Timeline

#### Local Tax Revenue Increase

81.6M	FY23 Total Actual
101.1M	FY24 Total Forecast
100.2M	FY24 Total Actual
18.6M	FY24 Total Increase

#### Local Tax Revenue Increase Components

	FY24 Budget	FY24 Actual	
Note 1	7.0M	6.7M	Increase due to Assessed Value (AV) increasing 5.0% in calendar year 2023
Note 2	7.2M	6.9M	Increase due to Prop E 31 cent tax levy increase
Note 3	4.7M	4.5M	Increase real estate tax due to AV increasing above 5.0% (normally limited by the Hancock Amendment)
Note 4	.6M	.6M	Increase personal property tax due to AV increasing above 5.0%
	19.5M	18.6M	Total FY24 Increase

Note 1> If Prop E had not passed, AND, if AV had only increased 5.0% for all asset classes, tax revenue was budgeted to increase 7.0M, but lower than normal collection %'s resulted in actual collections of 6.7M.

Note 2> Due to Prop E passing a 31 cent tax rate increase, the tax revenue budget increase was 7.2M and the actual increase is 6.9M.

Note 3> Since Prop E passed, it eliminated the 5.0% AV increase limit. Since residential AV increased 18.2% and commercial AV increased 9.5%, tax revenue increased due to AV increases > 5.0%. The budget increase was 4.7M (18.5 cents tax levy), and the actual increase was 4.5M (17.9 cents tax levy).

Note 4> Personal property tax is never subject to Hancock 5.0% limitations. Since personal property increased 6.2%. This additional 1.2% AV increase caused tax revenue to increase another \$.6M.

### Proposed HVAC Replacement Timeline and Funding

	Note 1	Note 2	Note 3	
	HVAC Reserve			
Fiscal Yr	Funding Plan	Summer Replaced	Project Cost Est.	Locations for HVAC Replacement
	(000's)		(000's)	
FY23	\$ 9,400	(amount is the actual HVAC reserve balance at the end of FY23)		
FY24	11,100			
FY25	6,000	2024	\$ 8,850	Bernard, OES, Point, Wohlwend, Pool
FY26	6,000	2025	16,600	OHS, OMS, WMS, Blades, Trautwein, Rogers' chillers, John Cary boilers
FY27	1,000	2026	9,200	MHS, Beasley, Bierbaum
Total	\$ 33,500		\$ 34,650	

\$ (1,150) Estimated funding shortfall can be funded with regular capital funds or Prop R funds.
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<b>\$ 12,100 Estimated interest expense saved by funding HVAC replacement from operating funds instead of a \$24M bond</b>
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Note 1> Current forecast is to allocate these amounts each year to the HVAC capital reserve if approved by the Board. These are estimates that will change periodically as revenue funding and expense forecasts change, but this is the best estimate for now.

These funds would otherwise be either allocated to General Fund operating gains or given back to the community by voluntary tax rate reductions. However, if voluntary tax rate reductions were taken, see Note 4 below.

Note 2> This represents the summer that HVAC is to be replaced at the indicated locations. Work should be completed before school starts in August each year.

Note 3> This is the cost estimate for replacing HVAC at the locations listed. Cost estimates can change.

Note 4> The District saves an estimated \$12.1M interest expense, per L.J. Hart calculations, by funding HVAC replacement from operating funds instead of issuing a \$24M G.O. bond (only \$24M is needed since the District already had \$9.4M cash by the end of FY23).

The District CFO held discussions with the BOE, Finance Committee, and both outgoing and incoming Superintendents about the existing additional local tax revenue and options to either address critical district financial needs or roll back all or a portion of the tax revenue resulting from AV > 5.0%. These discussions occurred from April 2023 through September 2023. The Finance Committee presented to the BOE in August 2023 that they deemed it most financially prudent to use the additional tax revenue for critical needs. If the BOE follows the plan to use these funds for HVAC, then \$12.1M interest expense may be saved.

## Mehlville School District FY26 Government Funding & Budget Issues

### 1 Missouri state income tax rate - revenue is reduced due to declining tax rates. The impact is uncertain.

5.30% 2022 tax rate  
4.95% 2023 tax rate (6.7% decrease)  
4.50% 2024 tax rate (9.1% decrease)

### 2 SB190 property tax frozen for residents eligible for social security. The impact is uncertain.

St. Louis County has passed SB190. Property tax revenue will be frozen for this segment.  
The revenue impact is unclear and cannot be readily quantified, but it will be significant.  
This bill applies to residential property, which is about 70% of total District assessed value.  
Local tax revenue is about 63% of total District revenue.

### 3 Basic Formula pre-pandemic WADA is no longer allowed. The impact is uncertain until FY23/FY24 WADA is known.

Normally, formula revenue allows using the largest WADA from the current year, prior year, or 2nd prior year.  
Since covid, WADA has declined so DESE allows FY24 to use the largest WADA from FY20 - FY24 instead of limiting the calculation to 3 years (FY22, FY23, or FY24).  
The table below shows regular term ADA has been declining since FY20 (ADA is a good indicator of WADA variances).  
In FY24, using FY20 ADA of 9,005 is still allowed (using the 4th prior year).  
Normally, FY24 would use the 2nd prior year of 8,763 (FY22).  
FY25 will revert to the normal calculation period (current year, prior year, or 2nd prior year).  
FY23 ADA is not yet known. It needs to be 9,005 to match FY20, otherwise revenue declines occur.  
FY25 formula revenue equates to about \$7,382 per WADA based on projected SAT and DVM.

#### Regular Term ADA

FY18	9,104	
FY19	8,982	
FY20	9,005	used by DESE for FY24 reimbursement
FY21	8,345	
FY22	8,763	
FY23	TBD	options for FY25 DESE reimbursement
FY24	TBD	options for FY25 DESE reimbursement
FY25	Estimate	options for FY25 DESE reimbursement

### 4 Basic Formula SAT (state adequacy target) and formula funding percentages

The SAT per WADA is increasing for FY25 and FY26 (see below) which will increase revenue if it is fully funded.  
**In FY15, the SAT was only funded by 96.9% instead of 100%. With declining state income taxes, it is possible**  
the SAT may not be funded 100% which then reduces the full amount of SAT increases.

<u>Year</u>	<u>SAT</u>	<u>Funding %</u>	
FY24	\$ 6,375	100%	
FY25	\$ 6,760	?	(6.0% increase if fully funded)
FY26	\$ 7,145	?	(5.7% increase if fully funded)

### 5 ESSER funding in FY24 that will cease in FY25

(000's)	Tax Levy	
Budget	Cents	Description
2,836	11.1	34 interventionists
300	1.2	After school instruction and activities
71	0.3	Supplies
51	0.2	Data subs
3,258	12.8	Total ESSER Expenses

**Note: Throughout the ESSER funding period, it was discussed that all ESSER funded expenses will cease after FY24 unless there is a tax levy passed to support unfunded expenses. Therefore, FY25 budget will exclude all of these expense items unless otherwise instructed.**

## **BUDGET MESSAGE FY25 - KEY BUDGET COMPONENTS & ASSUMPTIONS**

### **Introduction**

The budget message discusses key budget assumptions and estimates, cash flow, operating results, revenues, expenses, and forecast comments. **Key points are highlighted in the executive summary section.**

### **EXECUTIVE SUMMARY**

1. **FY25 operating net gain** is zero compared to FY24 forecast operating loss of **<\$.2M>**. Operating funds are at **break-even due to reducing revenue allocated to the Capital Fund** by \$1.2M, otherwise a \$1.2M operating loss would occur (see footnote #2 on page 1 of the Cash Flow section).
2. **FY25 tax collection %**. **Local tax revenue** increased **\$1.8M**, or 1.8% from FY24. \$.9M of the increase is due to a **collection % of 97.13% in FY25 versus 96.21% forecast for FY24**. The other \$.9M is due to increased assessed value of personal property and new construction. The lower FY24 collection % is assumed to be due to higher assessed values that led to protested tax more than doubling and **unpaid tax increasing \$.9M**. The **assumption is to budget the normal collection % for FY25 but do not budget for increased delinquent tax collection**. This is a “middle of the road” approach. If \$.9M of FY24 unpaid taxes are collected in FY25 then there will be a **favorable budget variance**. However, if the FY25 collection % continues at lower rates, there will be another **unfavorable budget variance**. It is **uncertain to predict** which direction collections will go.
3. **FY25 and FY26 debt principal repayment and capital funding beyond FY26**. Due to passing Prop E, the voluntary **12 cent reduction** (that offset the 12 cent Prop S bond levy starting FY22) **became permanent** and is embedded in the tax rate (starting FY24). Due to AV increases, it is estimated 9.6 cents debt levy is needed in FY25 for principal and interest. The additional **2.4 cents could be used to prepay principal and reduce \$281K interest expense**. Similar action could be taken in FY26 for additional savings. The debt service portion used for **principal prepayments** (currently estimated at **2.4 cents**) could then be used in conjunction with the **Prop A renewal** (currently **3.2 cents**) for a **no-tax increase in April 2026** (Prop A expires after FY26). This **could produce annual funding of \$1.4M** for restricted use capital funding **similar to current Prop A restrictions**. This amount would fully cover annual funding needed for roof and bus replacement schedules for many years.
4. **FY26 real estate tax freeze**. Beginning FY26 (tax year 2025), it is uncertain how much revenue will decrease from the **real estate tax freeze** for senior citizens. Currently there is **no revenue decrease** in the forecast due to **lack of sufficient data**.
5. **FY26 Prop A renewal**. After FY26, about \$820K annual Prop A revenue will end if it not renewed. Prop A is currently 3.19 cents of tax levy. The Prop A revenue is restricted to be used for roofing and HVAC, however **annual roofing needs average about \$850K annually so the revenue is mostly used for roofing**. The **forecast for FY27 and beyond includes this capital revenue**, but if Prop A is not renewed, revenue must **decrease over \$.8M**.
6. **Capital funding** (excluding food service and ESSER) was **\$9.4M for FY23, \$23.3M for FY24, and \$22.1M for FY25, so funding is still significantly more than FY23**.
7. **Local tax benchmarks**. The estimated tax rate is **\$3.9603**, similar to FY24, which ranks **18<sup>th</sup> lowest** of 22 county districts. AV estimated increase is **1.1%**. CPI is **3.4%**. Collection rate is **97.13%**. One cent of tax levy generates **\$257K revenue**. Finally, any **voluntary rollbacks taken in 2024 cannot be reversed until 2026** (see page 1, footnote #2 in the Revenue section).

8. **Finance dashboard benchmarking** (see cash flow page 5) is DESE data showing how the district ranks among all 22 St. Louis County school districts for FY22 data in key categories. The district **rank 18<sup>th</sup> in tax rate, 20<sup>th</sup> in operating expense per student** (daily operations), and **21<sup>st</sup> in debt per student** (capital projects for infrastructure).
9. **Cash reserve history.** Historically, reserves are 23.7% (FY14), 21.3% (FY15), 25.0% (FY16), 26.7% (FY17), 28.8% (FY18), 30.3% (FY19), 36.2% (FY20), 35.9% (FY21), 34.3% (FY22), 37.0% (FY23), 33.2% (FY24 forecast), and 32.1% (FY25 budget) (see cash flow page 2).
10. **ESSER funding ceases after FY24.** FY25 19 of 34 ESSER funded interventionists were retained and absorbed into the operating budget, although 19 At Home teachers were eliminated (see page 5 in the Expense section that details staff increases and decreases).
11. **Prop S** bond proceeds of \$37.7M were received FY21. Cost of issuance is \$325K paid in FY21. Over \$22M has been spent on Prop S projects and over \$8M is budgeted for FY25, but this **may significantly fluctuate** based on project timing (see Capital section, pages 1 & 2).
12. **Health insurance** nets almost break-even. Cost increases \$1.1M due to a **6.0%** rate increase January **2024** and a **budgeted increase of 13.0%** for January **2025, but** the General Fund transfer reduces from \$1.3M to \$650K, and net 31 reduced staff reduces \$.4M cost (see page 6 in the Expense section). **However, if current year trends of 21% claims increase does not improve, rate increases may be significantly higher than the budgeted 13.0%.**

**Cash Flow Summary  
Mehlville School District  
September 30, 2024**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance AUG 31	\$ 34,737,115	\$ 5,038,017	\$ 30,792,463	\$ 2,952,685	\$ 73,520,280
Revenue	3,579,194	669,462	266,183	14,179	4,529,018
Expenditures	10,749,593	622,583	2,833,053	-	14,205,229
Transfers	-	(56,816)	56,816	-	-
Net Fund Bal SEP 30	27,566,716	5,028,080	28,282,409	2,966,864	63,844,069
Short Term Borrowing					
Arbitrage Interest			(1,071,532)	-	1,071,532
(2) Investments	(26,805,430)	-	(26,000,000)	-	(52,805,430)
(1) Escrow Deposits				-	-
Cash Balance SEP 30	\$ 761,286	\$ 5,028,080	\$ 1,210,877	\$ 2,966,864	\$ 12,110,171

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance AUG 31	\$ 33,080,320	\$ 1,656,795	\$ 3,309,180	\$ 1,532,525	\$ 196,312
Revenue	1,097,552	2,481,642	472,902	89,913	106,647
Expenditures	3,986,528	6,763,065	400,095	183,084	39,404
Transfers			(56,816)		
Fund Balance SEP 30	30,191,344	(2,624,628)	3,325,171	1,439,354	263,555
Investments	(26,805,430)				
Cash Balance SEP 30	\$ 3,385,914	\$ (2,624,628)	\$ 3,325,171	\$ 1,439,354	\$ 263,555

	Restricted Debt		FY2025 Full Year		
	COP #450	Debt #300		<u>Budget</u>	<u>Adj Budget</u>
Fund Balance AUG 31	\$ -	\$ 2,952,685	Revenue	\$ 167,555	\$ 167,555
Revenue	-	14,179	Expense	\$ (174,509)	(174,509)
Expenditures	-	-	Fund Inc(Dec)	\$ (6,954)	(6,954)
Transfers					
Fund Balance SEP 30	-	2,966,864		<u>Budget</u>	<u>Adj Budget</u>
Investments		-	Operating	\$ -	\$ -
Escrow Deposits		-	Non-operating	(6,954)	(6,954)
Other Deposits			Total	\$ (6,954)	(6,954)
Cash Balance SEP 30	\$ -	\$ 2,966,864			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2024	\$ 91,986	\$ 91,986
			Cash Inc(Dec)	(6,954)	(6,954)
			6/30/2025	\$ 85,032	\$ 85,032

NOTE: Cash balances in operating funds and capital funds that exceed \$5M are invested in bank repurchase agreements.

- (1) Investment amount is money market/term investments (commercial paper/banker acceptances) with MOSIPS, MOCAAT, and Midwest Bank.
- (2) Arbitrage interest is related to disallowed interest from G.O. bond proceeds from Prop S. Interest in excess of 1.22% average yield of outstanding bond proceed balances must be repaid. Therefore, this portion of disallowed interest is recorded as a liability instead of revenue to avoid overstating income.



**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY25**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	<b>44,126</b>	41,355	34,737	-	-	-	-	-	-	-	-	-	
Revenue	3,885	3,676	3,579	-	-	-	-	-	-	-	-	-	11,141
Expense	(6,656)	(10,294)	(10,750)	-	-	-	-	-	-	-	-	-	(27,700)
Difference	(2,771)	(6,618)	(7,170)	-	-	-	-	-	-	-	-	-	(16,559)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	41,355	34,737	27,567	-	-	-	-	-	-	-	-	-	
Annual Exp	135,292	135,292	135,292	-	-	-	-	-	-	-	-	-	
Cash Res %	30.6%	25.7%	20.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Note: Annual expense represents current year adopted budget expense for these funds.

**Food Service #500**

Beg Bal	3,578	3,491	3,309	-	-	-	-	-	-	-	-	-	
Revenue	39	256	473	-	-	-	-	-	-	-	-	-	768
Expense	(68)	(211)	(400)	-	-	-	-	-	-	-	-	-	(680)
Difference	(29)	45	73	-	-	-	-	-	-	-	-	-	89
Transfer	(59)	(226)	(57)	-	-	-	-	-	-	-	-	-	
End Bal	3,491	3,309	3,325	-	-	-	-	-	-	-	-	-	

**Activity #600/Athletic #700**

Beg Bal	1,657	1,587	1,729	-	-	-	-	-	-	-	-	-	
Revenue	50	98	197	-	-	-	-	-	-	-	-	-	344
Expense	(119)	44	(222)	-	-	-	-	-	-	-	-	-	(298)
Difference	(70)	142	(26)	-	-	-	-	-	-	-	-	-	46
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	1,729	1,703	-	-	-	-	-	-	-	-	-	

**Capital #410**

Beg Bal	39,723	33,803	30,792	-	-	-	-	-	-	-	-	-	
Revenue	264	262	266	-	-	-	-	-	-	-	-	-	792
Expense	(6,242)	(3,498)	(2,833)	-	-	-	-	-	-	-	-	-	(12,574)
Difference	(5,978)	(3,237)	(2,567)	-	-	-	-	-	-	-	-	-	(11,782)
Transfer	59	226	57	-	-	-	-	-	-	-	-	-	
End Bal	33,803	30,792	28,282	-	-	-	-	-	-	-	-	-	

**Non-Debt sub-total**

Beg Bal	89,084	80,236	70,568	-	-	-	-	-	-	-	-	-	
Revenue	4,238	4,292	4,515	-	-	-	-	-	-	-	-	-	13,045
Expense	(13,086)	(13,960)	(14,205)	-	-	-	-	-	-	-	-	-	(41,251)
Difference	(8,848)	(9,668)	(9,690)	-	-	-	-	-	-	-	-	-	(28,207)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	70,568	60,877	-	-	-	-	-	-	-	-	-	

**COP #450/G.O. #300**

Beg Bal	2,902	2,936	2,953	-	-	-	-	-	-	-	-	-	
Revenue	34	16	14	-	-	-	-	-	-	-	-	-	65
Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference	34	16	14	-	-	-	-	-	-	-	-	-	65
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	2,953	2,967	-	-	-	-	-	-	-	-	-	

**Grand Total**

Beg Bal	<b>91,986</b>	83,172	73,520	-	-	-	-	-	-	-	-	-	
Revenue	4,272	4,308	4,529	-	-	-	-	-	-	-	-	-	13,110
Expense	(13,086)	(13,960)	(14,205)	-	-	-	-	-	-	-	-	-	(41,251)
Difference	(8,814)	(9,652)	(9,676)	-	-	-	-	-	-	-	-	-	(28,142)
End Bal	83,172	73,520	63,844	-	-	-	-	-	-	-	-	-	

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY24**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	<b>43,607</b>	42,869	39,920	29,541	23,305	17,670	57,121	72,308	72,424	63,156	59,186	46,080	
Revenue	3,833	3,081	3,720	3,718	4,293	50,529	26,769	9,601	4,470	5,897	12,239	5,034	133,185
Expense	(4,572)	(6,030)	(14,099)	(9,954)	(9,927)	(11,078)	(9,832)	(9,485)	(13,738)	(9,867)	(24,246)	(6,990)	(129,818)
Difference	(739)	(2,949)	(10,379)	(6,236)	(5,635)	39,451	16,937	116	(9,268)	(3,970)	(12,007)	(1,956)	3,367
Transfer	-	-	-	-	-	-	(1,750)	-	-	-	(1,100)	-	
End Bal	42,869	39,920	29,541	23,305	17,670	57,121	72,308	72,424	63,156	59,186	46,080	44,124	
Annual Exp	129,818	129,818	129,818	-	-	-	-	-	-	-	-	-	
Cash Res %	33.0%	30.8%	22.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Note: Annual expense represents current year adopted budget expense for these funds.

**Food Service #500**

Beg Bal	4,029	4,043	4,044	3,422	3,491	3,440	3,421	3,436	3,713	3,554	3,495	3,532	
Revenue	94	224	395	641	553	472	449	813	512	429	601	335	5,518
Expense	(60)	(103)	(604)	(543)	(602)	(477)	(434)	(509)	(653)	(489)	(549)	(290)	(5,312)
Difference	34	121	(209)	97	(49)	(5)	16	304	(141)	(60)	52	46	206
Transfer	(20)	(121)	(413)	(29)	(1)	(15)	-	(27)	(18)	-	(14)	1	
End Bal	4,043	4,044	3,422	3,491	3,440	3,421	3,436	3,713	3,554	3,495	3,532	3,578	

**Activity #600/Athletic #700**

Beg Bal	1,613	1,560	1,642	1,694	1,824	1,821	1,806	1,807	1,716	1,733	1,711	1,780	
Revenue	52	109	217	255	166	72	80	103	127	160	210	120	1,671
Expense	(104)	(27)	(165)	(125)	(168)	(87)	(79)	(194)	(110)	(182)	(141)	(243)	(1,627)
Difference	(53)	82	52	130	(3)	(16)	1	(91)	17	(23)	69	(123)	44
Transfer													
End Bal	1,560	1,642	1,694	1,824	1,821	1,806	1,807	1,716	1,733	1,711	1,780	1,657	

**Capital #410**

Beg Bal	36,951	35,397	33,381	30,918	29,808	29,155	38,542	43,972	43,530	41,375	40,648	42,190	
Revenue	171	170	263	238	315	10,228	5,288	509	403	603	2,162	1,186	21,536
Expense	(1,746)	(2,307)	(3,139)	(1,377)	(969)	(856)	(1,608)	(978)	(2,575)	(1,331)	(1,734)	(3,650)	(22,270)
Difference	(1,575)	(2,136)	(2,875)	(1,139)	(654)	9,372	3,679	(469)	(2,173)	(728)	428	(2,465)	(734)
Transfer	20	121	413	29	1	15	1,750	27	18	-	1,114	(1)	
End Bal	35,397	33,381	30,918	29,808	29,155	38,542	43,972	43,530	41,375	40,648	42,190	39,725	

**Non-Debt sub-total**

Beg Bal	86,201	83,869	78,986	65,575	58,428	52,087	100,890	121,523	121,384	109,819	105,040	93,581	
Revenue	4,150	3,584	4,596	4,852	5,326	61,301	32,586	11,026	5,512	7,090	15,212	6,675	161,909
Expense	(6,482)	(8,466)	(18,006)	(12,000)	(11,667)	(12,498)	(11,952)	(11,166)	(17,077)	(11,869)	(26,670)	(11,173)	(159,027)
Difference	(2,332)	(4,883)	(13,411)	(7,148)	(6,341)	48,803	20,634	(140)	(11,565)	(4,780)	(11,458)	(4,498)	2,883
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	83,869	78,986	65,575	58,428	52,087	100,890	121,523	121,384	109,819	105,040	93,581	89,084	

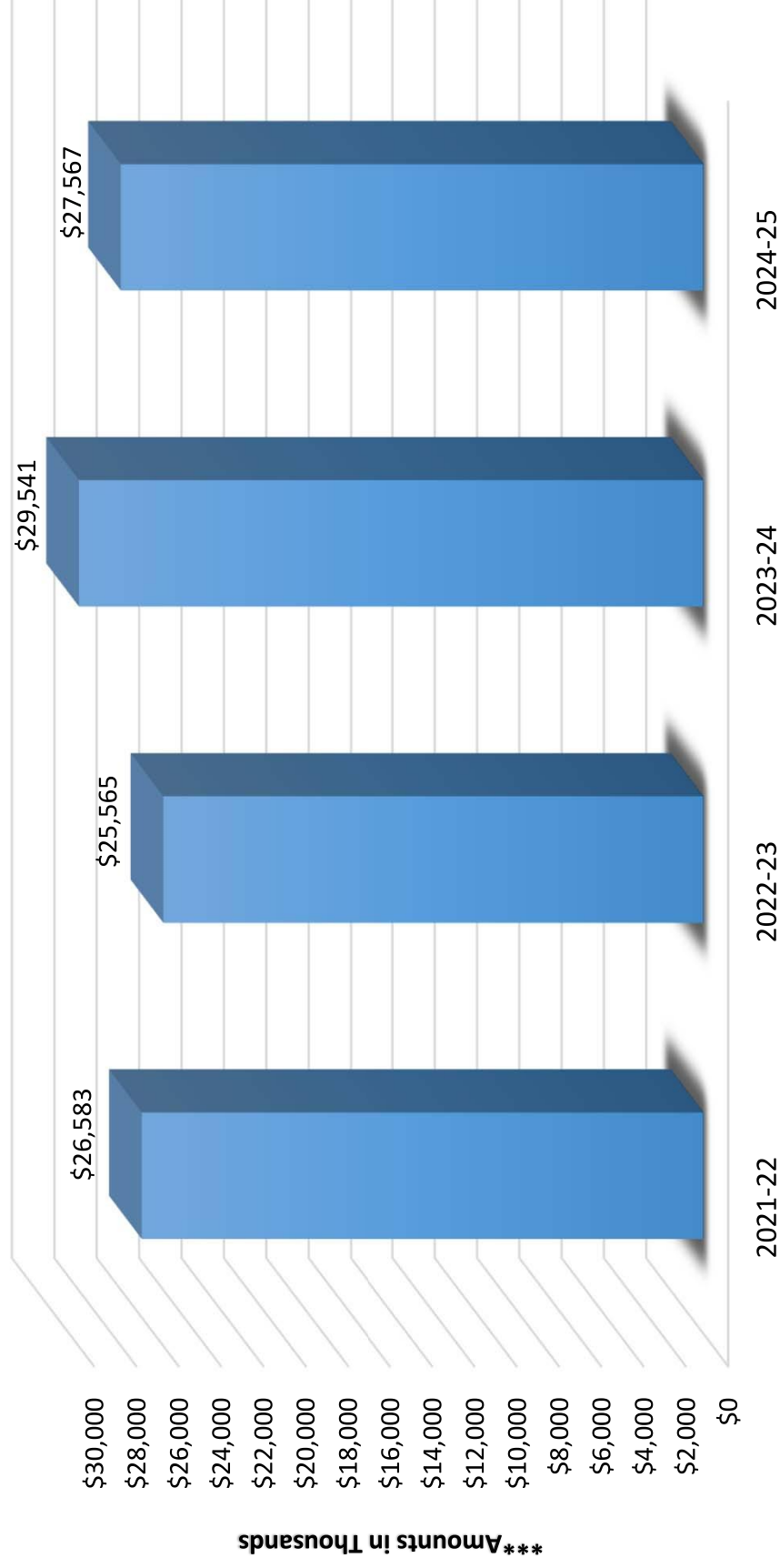
**COP #450/G.O. #300**

Beg Bal	2,182	2,213	1,717	1,728	1,737	1,766	3,518	4,410	4,449	2,482	2,576	2,886	
Revenue	31	7	11	8	30	1,751	893	38	36	94	310	16	3,227
Expense	-	(503)	-	-	-	-	-	-	(2,003)	-	-	-	(2,507)
Difference	31	(496)	11	8	30	1,751	893	38	(1,967)	94	310	16	720
Transfer													
End Bal	2,213	1,717	1,728	1,737	1,766	3,518	4,410	4,449	2,482	2,576	2,886	2,902	

**Grand Total**

Beg Bal	<b>88,383</b>	86,082	80,703	67,304	60,164	53,853	104,407	125,934	125,832	112,301	107,615	96,467	
Revenue	4,181	3,591	4,607	4,860	5,356	63,052	33,479	11,064	5,549	7,184	15,522	6,691	165,136
Expense	(6,482)	(8,970)	(18,006)	(12,000)	(11,667)	(12,498)	(11,952)	(11,166)	(19,080)	(11,869)	(26,670)	(11,173)	(161,533)
Difference	(2,301)	(5,379)	(13,400)	(7,140)	(6,311)	50,554	21,527	(101)	(13,532)	(4,685)	(11,148)	(4,481)	3,603
End Bal	86,082	80,703	67,304	60,164	53,853	104,407	125,934	125,832	112,301	107,615	96,467	91,986	

## OPERATING FUND BALANCE AS OF SEPTEMBER



\*\*\*Represents Balances in General Fund (110) and Teacher Fund (120)

**Mehlville School District**  
**Budget Review of FY25 Revenues**  
**September 2024**

REVENUES (000's)	FY25				FY24		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	<u>Full Year</u>	<u>Full Year</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Full Year</u>	<u>YTD</u>	<u>Full Year</u>
Current Taxes	101,925	101,925	\$ -	0%	\$ 100,151	\$ -	0%
Delinquent Taxes	1,450	1,450	726	50%	1,141	652	57%
Prop C Sales Tax	14,826	14,826	4,297	29%	14,022	3,945	28%
Fin Inst Taxes	200	200	-	0%	102	-	0%
M & M Surtax	2,000	2,000	1	0%	2,015	(17)	-1%
Earnings on Invest.	2,923	2,923	867	30%	3,965	795	20%
Food Service-Program	2,550	2,550	512	20%	2,490	437	18%
Food Service-Non-Pro	400	400	83	21%	422	69	16%
Student Activities	1,825	1,825	418	23%	1,793	450	25%
Community Service	600	600	117	20%	694	162	23%
VICC	830	830	83	10%	928	93	10%
Other	342	342	89	26%	307	106	35%
Total Local	129,871	129,871	\$ 7,193	6%	\$ 128,030	\$ 6,692	5%
Fines etc	135	135	\$ 162	120%	\$ 135	\$ 135	100%
State Assessed Util	1,640	1,640	-	0%	1,848	1	0%
Total County	1,775	1,775	\$ 162	9%	\$ 1,983	\$ 136	7%
Basic Formula	15,481	15,481	\$ 2,983	19%	\$ 11,691	\$ 2,781	24%
Transportation	3,735	3,735	800	21%	3,201	760	24%
Early Childhood	5,557	5,557	-	0%	4,607	-	0%
Classroom Trust	4,500	4,500	1,387	31%	4,200	1,050	25%
Educational Screen (PAT)	250	250	-	0%	301	-	0%
Career Education	27	27	-	0%	25	4	16%
Food Service	30	30	-	0%	23	-	0%
Enhancement Sci Grant	8	8	-	0%	-	-	0%
Other	-	-	-	0%	314	-	0%
Total State	29,588	29,588	\$ 5,170	17%	\$ 24,362	\$ 4,595	19%
Medicaid	185	185	84	45%	232	52	22%
Vocational Edu (Perkins)	160	160	-	0%	170	50	29%
Early Childhood	78	78	2	3%	89	13	15%
School Lunch	1,700	1,700	106	6%	1,927	89	5%
School Breakfast	425	425	23	5%	467	65	14%
Title I	1,300	1,300	-	0%	1,326	1	0%
Title III & IV	220	220	-	0%	220	11	5%
Title II	285	285	-	0%	279	-	0%
Other	-	-	-	0%	3,973	195	5%
Total Federal	4,353	4,353	\$ 215	5%	\$ 8,683	\$ 476	5%
Sale of Property	23	23	\$ 1	4%	\$ 36	\$ 14	39%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	270	270	112	41%	279	157	56%
Trans From Others	1,675	1,675	257	15%	1,763	309	18%
Total Misc	1,968	1,968	\$ 370	19%	\$ 2,078	\$ 480	23%
GRAND TOTAL	\$ 167,555	\$ 167,555	\$ 13,110	8%	\$ 165,136	\$ 12,379	7%

**MEHLVILLE SCHOOL DISTRICT**  
**REVENUES BY OBJECT-MONTHLY AND CUMULATIVE PERCENTAGES**

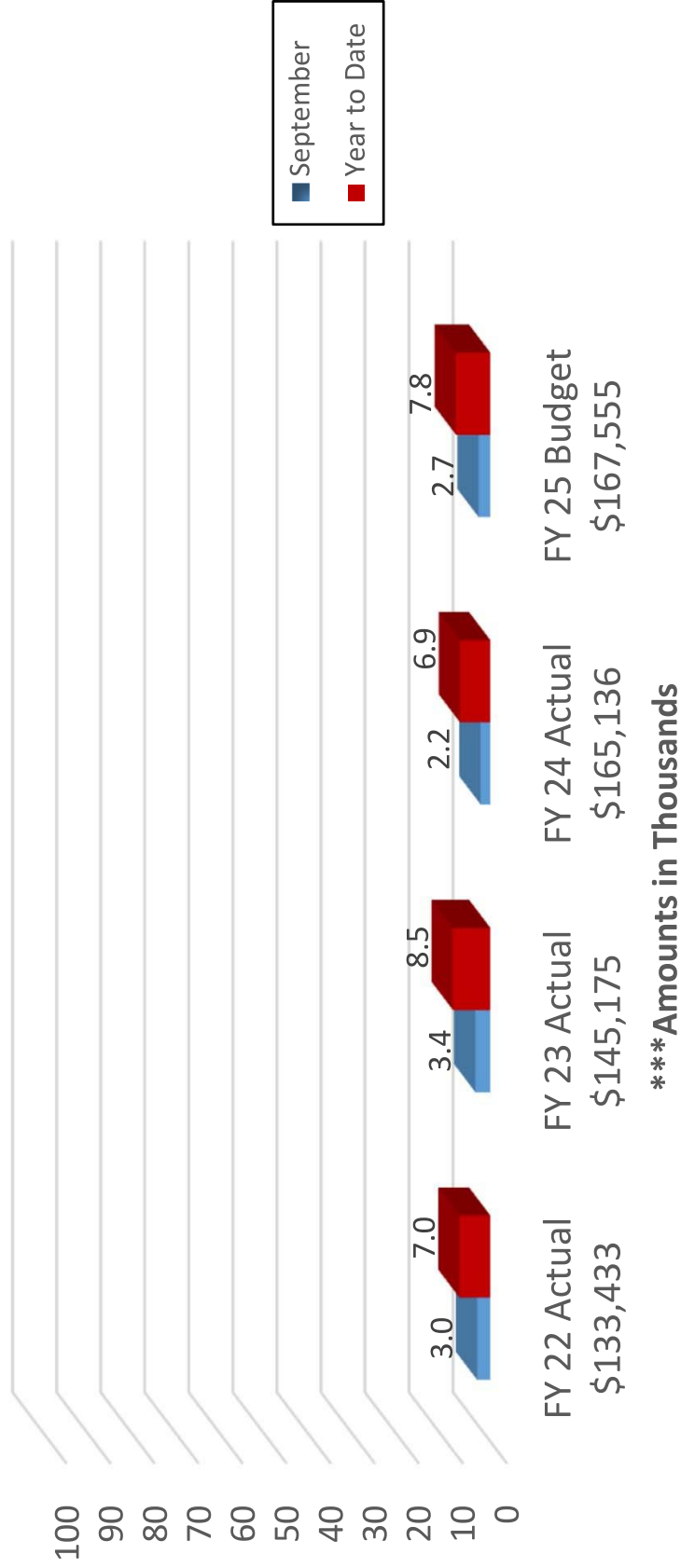
<u>2021-22</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	0.0%	0.0%	5.7%	5.7%	1.0%	1.0%	9.7%	9.7%	2.0%	2.0%
August	1.3%	2.5%	2.4%	2.4%	5.7%	11.3%	0.9%	1.9%	7.2%	16.8%	2.0%	4.0%
Sept	1.3%	3.8%	0.0%	2.4%	7.7%	19.0%	8.0%	9.9%	4.6%	21.4%	3.0%	7.0%
Oct	1.4%	5.3%	0.0%	2.4%	6.9%	25.9%	6.0%	15.9%	0.1%	21.5%	2.7%	9.7%
Nov	2.1%	7.4%	0.0%	2.4%	6.9%	32.8%	10.5%	26.4%	15.8%	37.3%	3.8%	13.6%
Dec	50.9%	58.3%	0.0%	2.4%	11.0%	43.7%	5.3%	31.8%	0.2%	37.6%	39.0%	52.5%
Jan	26.3%	84.6%	0.0%	2.4%	8.1%	51.8%	10.6%	42.3%	13.1%	50.7%	21.4%	73.9%
Feb	2.6%	87.1%	0.0%	2.4%	7.7%	59.5%	1.3%	43.7%	11.8%	62.5%	3.3%	77.3%
March	1.7%	88.9%	0.0%	2.4%	9.0%	68.4%	12.6%	56.3%	13.4%	76.0%	4.0%	81.3%
April	1.9%	90.7%	97.6%	100.1%	11.6%	80.0%	5.8%	62.1%	4.0%	79.9%	5.0%	86.3%
May	6.3%	97.1%	0.0%	100.1%	12.9%	92.9%	18.5%	80.6%	6.7%	86.6%	8.5%	94.8%
June	2.9%	100.0%	-0.1%	100.0%	7.1%	100.0%	19.4%	100.0%	13.4%	100.0%	5.2%	100.0%

<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.1%	5.1%	9.2%	9.2%	6.4%	6.4%	2.8%	2.8%
August	1.7%	3.3%	0.0%	0.0%	5.8%	10.9%	0.6%	9.8%	10.1%	16.6%	2.4%	5.2%
Sept	1.9%	5.2%	5.7%	5.7%	5.8%	16.7%	10.9%	20.7%	8.6%	25.2%	3.4%	8.5%
Oct	1.9%	7.1%	0.0%	5.7%	8.8%	25.5%	5.5%	26.2%	7.7%	32.9%	3.3%	11.9%
Nov	2.0%	9.1%	0.0%	5.7%	6.8%	32.4%	3.6%	29.8%	15.5%	48.4%	3.1%	14.9%
Dec	39.6%	48.7%	0.0%	5.7%	6.5%	38.9%	11.3%	41.1%	1.6%	49.9%	31.1%	46.1%
Jan	34.2%	83.0%	0.0%	5.7%	24.1%	63.0%	1.6%	42.7%	12.9%	62.8%	29.5%	75.5%
Feb	3.2%	86.2%	0.0%	5.7%	8.4%	71.4%	9.8%	52.5%	0.1%	62.8%	4.5%	80.0%
March	2.5%	88.7%	0.0%	5.7%	7.2%	78.6%	5.0%	57.5%	16.2%	79.1%	3.6%	83.6%
April	6.4%	95.1%	0.0%	5.7%	7.3%	85.9%	5.6%	63.1%	12.1%	91.2%	6.5%	90.1%
May	2.1%	97.2%	94.3%	100.0%	6.8%	92.7%	21.4%	84.5%	6.9%	98.1%	5.5%	95.5%
June	2.8%	100.0%	0.0%	100.0%	7.3%	100.0%	15.5%	100.0%	1.9%	100.0%	4.5%	100.0%

<u>2023-24</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.9%	1.9%	6.9%	6.9%	5.9%	5.9%	0.9%	0.9%	6.2%	6.2%	2.5%	2.5%
August	1.4%	3.3%	0.0%	6.9%	5.9%	11.8%	0.8%	1.8%	13.7%	19.9%	2.2%	4.7%
Sept	1.9%	5.2%	0.0%	6.9%	7.1%	18.9%	-1.8%	0.0%	-19.9%	0.0%	2.2%	6.9%
Oct	1.8%	7.0%	0.0%	6.9%	6.9%	25.8%	13.0%	13.0%	31.9%	31.9%	3.5%	10.4%
Nov	2.4%	9.4%	0.0%	6.9%	6.7%	32.5%	6.6%	19.6%	6.5%	38.4%	3.2%	13.7%
Dec	46.6%	56.1%	0.0%	6.9%	7.1%	39.6%	17.4%	36.9%	4.8%	43.2%	38.2%	51.9%
Jan	24.4%	80.5%	0.0%	6.9%	6.9%	46.5%	2.2%	39.1%	15.7%	58.9%	20.3%	72.1%
Feb	2.8%	83.3%	0.0%	6.9%	26.4%	73.0%	10.3%	49.4%	6.3%	65.2%	6.7%	78.8%
March	2.4%	85.7%	0.0%	6.9%	6.7%	79.6%	7.6%	57.0%	9.6%	74.8%	3.4%	82.2%
April	2.3%	88.0%	93.1%	100.0%	6.8%	86.4%	8.2%	65.2%	0.1%	74.9%	4.4%	86.5%
May	10.0%	98.1%	0.0%	100.0%	6.5%	92.9%	8.8%	74.0%	14.5%	89.4%	9.4%	95.9%
June	1.9%	100.0%	0.0%	100.0%	7.1%	100.0%	26.0%	100.0%	10.6%	100.0%	4.1%	100.0%

<u>2024-25</u>	<u>Local</u>	<u>Cumm</u>	<u>County</u>	<u>Cumm</u>	<u>State</u>	<u>Cumm</u>	<u>Federal</u>	<u>Cumm</u>	<u>Other</u>	<u>Cumm</u>	<u>Total</u>	<u>Cumm</u>
July	1.8%	1.8%	9.1%	9.1%	5.5%	5.5%	0.5%	0.5%	6.7%	6.7%	2.5%	2.5%
August	1.9%	3.7%	0.0%	9.1%	5.5%	11.0%	0.0%	0.5%	7.7%	14.4%	2.6%	5.1%
Sept	1.8%	5.5%	0.0%	9.1%	6.5%	17.5%	4.4%	4.9%	4.3%	18.8%	2.7%	7.8%
Oct												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

## PERCENT OF REVENUES RECEIVED SEPTEMBER



**Mehlville School District**  
**Budget Review of FY24 Expenses**  
**September 2024**

Exp By  
OBJECT

Expenses (000's)	FY25				FY24		
	Orig Budget	Adj Budget	Actual	% of	Full	Actual	% of
	<u>Full Year</u>	<u>Full Year</u>	<u>YTD</u>	<u>Adj Bud</u>	<u>Year</u>	<u>YTD</u>	<u>Full Year</u>
Certified Salaries	\$ 67,725	\$ 67,725	\$ 11,347	17%	\$ 65,926	\$ 11,077	17%
Non-Certified Salaries	22,800	22,800	5,180	23%	21,713	4,748	22%
Total Salaries	90,525	90,525	16,527	18%	87,639	15,825	18%
Teacher Retirement	10,685	10,685	1,747	16%	10,364	1,704	16%
Non-Teacher Retirement	1,775	1,775	383	22%	1,680	353	21%
Social Security	1,540	1,540	340	22%	1,464	312	21%
Medicare	1,270	1,270	234	18%	1,231	224	18%
Medical-Dental Etc	13,310	13,310	1,767	13%	13,123	1,705	13%
Work Comp/Unemploy	745	745	-	0%	634	-	0%
Total Benefits	29,325	29,325	4,471	15%	28,496	4,298	15%
Tuition	453	453	183	40%	350	113	32%
Professional Services	1,278	1,278	385	30%	1,446	528	37%
Audit	19	19	10	53%	19	5	26%
Technical Services	731	731	429	59%	647	373	58%
Legal Services	60	60	3	5%	40	10	25%
Property Services	2,251	2,251	870	39%	2,276	648	28%
Contracted Trans	680	680	116	17%	515	20	4%
Professional Meetings	804	804	245	30%	691	161	23%
Property Insurance	700	700	-	0%	666	-	0%
Liability Insurance	572	572	-	0%	544	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,097	1,097	335	31%	1,052	350	33%
Total Purchased Services	8,645	8,645	2,576	30%	8,246	2,208	27%
General Supplies	2,739	2,739	964	35%	2,535	981	39%
One - to- One	1,072	1,072	1,052	98%	880	834	95%
Regular Textbooks	1,513	1,513	1,444	95%	1,115	49	4%
Library Books	110	110	19	17%	105	21	20%
Periodicals	48	48	38	79%	40	13	33%
Food Supplies	2,250	2,250	90	4%	2,191	213	10%
Energy	2,993	2,993	731	24%	2,624	682	26%
Other	3,232	3,232	765	24%	2,885	640	22%
Total Supplies	13,957	13,957	5,103	37%	12,375	3,433	28%
Building	26,500	26,500	10,503	40%	19,380	5,247	27%
Site Improvement	-	-	341	0%	896	618	69%
Equip- General	1,261	1,261	714	57%	1,068	635	59%
Equip- Instructional	84	84	5	6%	195	88	45%
Vehicles	260	260	171	66%	127	-	0%
School Buses	840	840	840	100%	604	603	100%
Total Capital	28,945	28,945	12,574	43%	22,270	7,191	32%
Principal	2,150	2,150	-	0%	1,500	-	0%
Interest	962	962	-	0%	1,007	503	50%
Other Debt Service	-	-	-	0%	-	-	0%
Total Debt Service	3,112	3,112	-	0%	2,507	503	20%
TOTAL ALL	\$ 174,509	\$ 174,509	\$ 41,251	24%	\$ 161,533	\$ 33,458	21%

**MEHLVILLE SCHOOL DISTRICT**  
**EXPENDITURES BY OBJECT- MONTHLY & CUMULATIVE PERCENTAGES**

2021-22	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	3.3%	3.3%	3.2%	3.2%	11.2%	11.2%	5.9%	5.9%	23.8%	23.8%	0.0%	0.0%	5.3%	5.3%
August	3.5%	6.8%	3.0%	6.2%	4.5%	15.7%	13.0%	19.0%	7.4%	31.2%	0.0%	0.0%	4.6%	9.9%
Sept	7.5%	14.3%	7.6%	13.8%	8.0%	23.7%	7.5%	26.5%	30.1%	61.3%	0.0%	0.0%	9.0%	18.9%
Oct	11.7%	26.0%	9.9%	23.7%	7.6%	31.3%	9.3%	35.8%	8.7%	70.0%	0.0%	0.0%	10.6%	29.5%
Nov	7.6%	33.6%	7.7%	31.4%	7.2%	38.5%	7.1%	42.9%	5.8%	75.7%	0.0%	0.0%	7.4%	36.9%
Dec	7.8%	41.3%	9.8%	41.2%	18.7%	57.2%	4.8%	47.6%	5.4%	81.1%	0.0%	0.0%	8.2%	45.1%
Jan	8.0%	49.3%	8.4%	49.6%	5.3%	62.5%	9.0%	56.6%	3.4%	84.5%	49.9%	49.9%	8.0%	53.1%
Feb	7.6%	56.9%	8.1%	57.7%	6.5%	69.0%	5.3%	61.9%	0.4%	84.9%	49.9%	99.7%	7.2%	60.3%
March	7.6%	64.6%	8.2%	65.9%	7.0%	76.0%	6.7%	68.6%	1.3%	86.3%	0.3%	100.0%	7.1%	67.4%
April	11.6%	76.2%	10.1%	76.0%	8.9%	84.8%	9.0%	77.6%	10.9%	97.2%	0.0%	100.0%	10.8%	78.3%
May	18.4%	94.6%	19.4%	95.4%	7.2%	92.0%	7.5%	85.1%	2.4%	99.5%	0.0%	100.0%	15.7%	94.0%
June	5.4%	100.0%	4.6%	100.0%	8.0%	100.0%	14.9%	100.0%	0.5%	100.0%	0.0%	100.0%	6.0%	100.0%

2022-23	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	9.3%	9.3%	2.1%	2.1%	14.3%	14.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.3%	3.9%	5.3%	8.7%	18.0%	12.0%	14.2%	4.5%	18.8%	21.0%	21.0%	5.5%	9.3%
Sept	11.6%	17.9%	9.0%	14.3%	4.2%	22.1%	7.9%	22.1%	15.4%	34.2%	0.0%	21.0%	10.7%	20.0%
Oct	7.9%	25.8%	7.3%	21.6%	9.7%	31.8%	9.7%	31.8%	7.2%	41.4%	0.0%	21.0%	7.8%	27.8%
Nov	7.7%	33.5%	9.1%	30.7%	21.4%	53.2%	7.1%	39.0%	4.8%	46.3%	0.0%	21.0%	8.1%	35.9%
Dec	7.8%	41.3%	12.4%	43.1%	5.5%	58.8%	7.1%	46.1%	11.9%	58.2%	0.0%	21.0%	8.8%	44.8%
Jan	8.0%	49.2%	8.1%	51.2%	5.0%	63.8%	6.8%	52.9%	6.8%	65.0%	0.0%	21.0%	7.4%	52.2%
Feb	7.8%	57.0%	8.0%	59.2%	7.7%	71.5%	6.2%	59.0%	3.0%	68.0%	0.0%	21.0%	6.9%	59.1%
March	11.5%	68.5%	9.7%	68.8%	7.4%	78.9%	9.3%	68.4%	17.3%	85.2%	79.0%	100.0%	12.7%	71.7%
April	7.8%	76.3%	8.0%	76.9%	7.8%	86.7%	6.9%	75.3%	4.3%	89.5%	0.0%	100.0%	7.2%	78.9%
May	18.4%	94.6%	18.7%	95.6%	5.1%	91.8%	7.1%	82.3%	7.7%	97.2%	0.0%	100.0%	15.0%	93.9%
June	5.4%	100.0%	4.4%	100.0%	8.2%	100.0%	17.7%	100.0%	2.8%	100.0%	0.0%	100.0%	6.1%	100.0%

2023-24	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.6%	1.6%	12.3%	12.3%	11.7%	11.7%	7.8%	7.8%	0.0%	0.0%	4.0%	4.0%
August	4.4%	6.4%	4.1%	5.7%	6.1%	18.4%	5.5%	17.2%	10.4%	18.2%	20.1%	20.1%	5.6%	9.6%
Sept	11.6%	18.1%	9.4%	15.1%	8.4%	26.8%	10.6%	27.7%	14.1%	32.3%	0.0%	20.1%	11.1%	20.7%
Oct	7.9%	25.9%	7.6%	22.6%	5.4%	32.2%	9.0%	36.7%	6.2%	38.5%	0.0%	20.1%	7.4%	28.1%
Nov	7.7%	33.6%	7.5%	30.1%	9.9%	42.1%	8.2%	44.9%	4.3%	42.8%	0.0%	20.1%	7.2%	35.4%
Dec	7.8%	41.4%	9.8%	39.9%	17.4%	59.5%	5.0%	49.9%	3.8%	46.7%	0.0%	20.1%	7.7%	43.1%
Jan	8.0%	49.4%	7.9%	47.7%	6.1%	65.5%	5.1%	55.0%	7.2%	53.9%	0.0%	20.1%	7.4%	50.5%
Feb	7.6%	57.0%	7.7%	55.5%	5.6%	71.1%	6.6%	61.6%	4.4%	58.3%	0.0%	20.1%	6.9%	57.4%
March	11.5%	68.5%	9.6%	65.0%	7.4%	78.5%	8.5%	70.1%	11.6%	69.8%	80.0%	100.0%	11.8%	69.2%
April	7.8%	76.4%	7.8%	72.8%	6.0%	84.5%	8.0%	78.1%	6.0%	75.8%	0.0%	100.0%	7.3%	76.6%
May	18.2%	94.6%	22.7%	95.6%	8.6%	93.1%	14.5%	92.6%	7.8%	83.6%	0.0%	100.0%	16.5%	93.1%
June	5.4%	100.0%	4.4%	100.0%	6.9%	100.0%	7.4%	100.0%	16.4%	100.0%	0.0%	100.0%	6.9%	100.0%

<u>2024-25</u>	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.7%	1.7%	15.4%	15.4%	22.0%	22.0%	21.6%	21.6%	0.0%	0.0%	7.5%	7.5%
August	8.1%	10.3%	5.4%	7.1%	7.0%	22.3%	6.7%	28.7%	12.1%	33.7%	0.0%	0.0%	8.0%	15.5%
Sept	8.0%	18.3%	8.2%	15.2%	7.6%	29.9%	7.7%	36.5%	9.8%	43.4%	0.0%	0.0%	8.1%	23.6%
Oct														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														



## PERCENT OF EXPENSES INCURRED SEPTEMBER

