

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	137,042,000	6,928,000	20,308,000	3,277,000	\$ 167,555,000
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)	-	(875,000)	(6,243,000)	164,000	\$ (6,954,000)
End Fund Balance	\$ 44,125,972	\$ 4,360,302	\$ 33,479,558	\$ 3,066,182	\$ 85,032,014

	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 \$ -
Revenue	49,528,000	87,514,000	137,042,000	Non-Operating (6,954,000)
Expenditures	46,456,000	88,836,000	135,292,000	Total \$ (6,954,000)
Transfers	(1,750,000)		(1,750,000)	
Net Gain (Loss)	1,322,000	(1,322,000)	-	
End Fund Balance	\$ 41,857,953	\$ 2,268,019	\$ 44,125,972	

	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	-	3,277,000	3,277,000
Expenditures	-	3,113,000	3,113,000
Transfers	-		-
Net Gain (Loss)	-	164,000	164,000
End Fund Balance	\$ -	\$ 3,066,182	\$ 3,066,182

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/25 Cash Reserve %	32.6%	Forecast		\$ (6,954)	\$ -
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	\$ 40,067,212



Finance Dashboard

<u>District</u>	<u>Enrollment FY23</u>
1 Rockwood	19,903
2 Parkway	16,821
3 Hazelwood	15,665
4 Mehlville	9,815
5 Ferguson-Florissant	9,072
6 Lindbergh	7,143
7 Ritenour	6,215
8 Pattonville	5,959
9 Kirkwood	5,875
10 Riverview Gardens	5,146
11 Ladue	4,216
12 Webster Groves	4,209
13 Normandy	2,792
14 Affton	2,447
15 University City	2,431
16 Clayton	2,368
17 Jennings	2,291
18 Bayless	1,747
19 Maplewood	1,375
20 Hancock Place	1,197
21 Valley Park	746
22 Brentwood	706

Represents community economic strength

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

<u>Assessed Value per Student FY23</u>	
Clayton	\$ 655,522
Brentwood	\$ 579,286
Ladue	\$ 514,286
Parkway	\$ 376,526
University City	\$ 368,825
Valley Park	\$ 347,649
Kirkwood	\$ 337,332
Maplewood	\$ 308,917
Pattonville	\$ 299,141
Webster Groves	\$ 268,110
Lindbergh	\$ 263,011
Rockwood	\$ 255,138
Mehlville	\$ 253,344
Afton	\$ 236,179
Hancock Place	\$ 170,739
Ferguson-Florissant	\$ 159,609
Hazelwood	\$ 158,315
Normandy	\$ 138,274
Ritenour	\$ 130,049
Bayless	\$ 128,341
Riverview Gardens	\$ 61,761
Jennings	\$ 55,282

Expense per Student FY23

1 BRENTWOOD	23,600
2 CLAYTON	22,354
3 UNIVERSITY CITY	18,629
4 MAPLEWOOD-RICHMOND	17,151
5 HANCOCK PLACE	16,003
6 NORMANDY SCHOOLS CO	15,978
7 VALLEY PARK	15,340
8 PATTONVILLE	15,216
9 Ladue	14,997
10 Ritenour	14,839
11 Ferguson-Florissant	14,399
12 Kirkwood	13,884
13 Webster Groves	13,845
14 Hazelwood	13,647
15 Parkway	13,417
16 AFFTON 101	12,580
17 JENNINGS	12,522
18 Rockwood	12,142
19 Riverview Gardens	11,738
20 Mehlville	11,489
21 BAYLESS	10,887
22 Lindbergh	10,802

Represents student education investment

<u>Blended Tax Rate for Fall 2023</u>	
1 Riverview Gardens	5.8775
2 Hazelwood	5.7004
3 Jennings	5.3529
4 Maplewood	5.1821
5 Normandy	5.1021
6 Hancock Place	4.9213
7 Affton	4.8379
8 Ferguson-Florissant	4.6804
9 Lindbergh	4.6775
10 Valley Park	4.6513
11 Ritenour	4.5555
12 Pattonville	4.5372
13 Brentwood	4.5146
14 University City	4.3667
15 Webster Groves	4.2645
16 Clayton	4.1886
17 Bayless	4.0960
18 Mehlville	3.9680
19 Rockwood	3.8907
20 Kirkwood	3.8816
21 Parkway	3.7885
22 Ladue	3.6890

Represents community funding

Note: DESE public report unavailable.

Capital Expense per Student FY23

1 Ladue	\$ 14,857
2 Brentwood	\$ 12,987
3 Maplewood	\$ 11,006
4 Kirkwood	\$ 7,208
5 Normandy	\$ 6,476
6 Hancock Place	\$ 5,664
7 Bayless	\$ 3,998
8 Clayton	\$ 3,082
9 Parkway	\$ 2,730
10 Affton	\$ 2,452
11 Mehlville	\$ 2,055
12 Webster Groves	\$ 1,556
13 Hazelwood	\$ 1,477
14 Pattonville	\$ 1,338
15 Ferguson-Florissant	\$ 1,330
16 Riverview Gardens	\$ 1,316
17 Ritenour	\$ 1,065
18 Rockwood	\$ 752
19 University City	\$ 750
20 Lindbergh	\$ 376
21 Valley Park	\$ 330
22 Jennings	\$ 27

Represents investment in infrastructure.

<u>Cash Reserve % FY23</u>	
1 Clayton	65.31
2 Hancock Place	63.44
3 Brentwood	63.11
4 Affton	61.77
5 Webster Groves	60.43
6 Ladue	56.44
7 Kirkwood	55.61
8 Maplewood	52.07
9 Jennings	48.28
10 Valley Park	46.09
11 Riverview Gardens	45.00
12 Parkway	43.37
13 Pattonville	42.96
14 Bayless	40.42
15 Hazelwood	38.51
16 Rockwood	35.33
17 Ritenour	35.31
18 Mehlville	35.20
19 Normandy	34.23
20 University City	27.51
21 Lindbergh	22.95
22 Ferguson-Florissant	16.53

Represents June 30th cash reserves.

% includes food service funds while
financial statements exclude them.

Outstanding Debt per Student FY23

1 Brentwood	\$ 69,246
2 Ladue	\$ 56,099
3 Maplewood	\$ 40,018
4 Lindbergh	\$ 28,146
5 Clayton	\$ 22,536
6 Valley Park	\$ 22,249
7 Hancock Place	\$ 21,839
8 University City	\$ 21,720
9 Parkway	\$ 20,040
10 Normandy	\$ 19,632
11 Webster Groves	\$ 18,831
12 Hazelwood	\$ 17,974
13 Kirkwood	\$ 12,456
14 Pattonville	\$ 12,341
15 Bayless	\$ 10,154
16 Ritenour	\$ 7,915
17 Affton	\$ 7,222
18 Rockwood	\$ 6,711
19 Ferguson-Florissant	\$ 5,499
20 Jennings	\$ 4,690
21 Mehlville	\$ 3,713
22 Riverview Gardens	\$ 3,253

Represents investment in infrastructure.

Mehlville School District FY25 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 **18th 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 18th in tax rate, 20th in operating expense per student** (daily operations), and **21st 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
July 31, 2024

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance JUN 30	\$ 44,125,972	\$ 5,235,302	\$ 39,722,558	\$ 2,902,182	\$ 91,986,014
Revenue	4,001,848	74,258	162,302	34,022	4,272,430
Expenditures	6,656,391	187,731	6,242,279	-	13,086,401
Transfers	-	(58,791)	58,791	-	-
Net Fund Bal JUL 31	41,471,429	5,063,038	33,701,372	2,936,204	83,172,043
Short Term Borrowing					-
(2) Arbitrage Interest			981,709	-	981,709
(1) Investments	(39,400,000)	(4,400,000)	(30,850,335)	-	(74,650,335)
Escrow Deposits				-	-
Cash Balance JUL 31	\$ 2,071,429	\$ 663,038	\$ 3,832,746	\$ 2,936,204	\$ 9,503,417

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance JUN 30	\$ 40,535,953	\$ 3,590,019	\$ 3,578,300	\$ 1,399,836	\$ 257,166
Revenue	1,192,398	2,809,450	24,667	10,013	39,578
Expenditures	5,668,531	987,860	68,243	30,343	89,145
Transfers	-		(58,791)		
Fund Balance JUL 31	36,059,820	5,411,609	3,475,933	1,379,506	207,599
Investments	(35,000,000)	\$ (4,400,000)	(3,400,000)	(1,000,000)	
Cash Balance JUL 31	\$ 1,059,820	\$ 1,011,609	\$ 75,933	\$ 379,506	\$ 207,599

	Restricted Debt		FY2025 Full Year		
	COP #450	Debt #300		Budget	Adj Budget
Fund Balance JUN 30	\$ -	\$ 2,902,182	Revenue	\$ 167,555	\$ 167,555
Revenue	-	31,046	Expense	\$ (174,509)	(174,509)
Expenditures	-	-	Fund Inc(Dec)	\$ (6,954)	(6,954)
Transfers	-				
Fund Balance JUL 31	-	2,933,228		Budget	Adj Budget
Investments			Operating	\$ -	\$ -
Escrow Deposits			Non-operating	(6,954)	(6,954)
Other Deposits			Total	\$ (6,954)	(6,954)
Cash Balance JUL 31	\$ -	\$ 2,933,228			
			Fund Balance	Budget	Adj Budget
			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	44,126	-	-	-	-	-	-	-	-	-	-	-	
Revenue	4,002	-	-	-	-	-	-	-	-	-	-	-	4,002
Expense	(6,656)	-	-	-	-	-	-	-	-	-	-	-	(6,656)
Difference	(2,655)	-	-	-	-	-	-	-	-	-	-	-	(2,655)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	41,471	-	-	-	-	-	-	-	-	-	-	-	
Annual Exp	135,292	-	-	-	-	-	-	-	-	-	-	-	
Cash Res %	30.7%	0.0%	0.0%	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	-	-	-	-	-	-	-	-	-	-	-	
Revenue	25	-	-	-	-	-	-	-	-	-	-	-	25
Expense	(68)	-	-	-	-	-	-	-	-	-	-	-	(68)
Difference	(44)	-	-	-	-	-	-	-	-	-	-	-	(44)
Transfer	(59)	-	-	-	-	-	-	-	-	-	-	-	
End Bal	3,476	-	-	-	-	-	-	-	-	-	-	-	

Activity #600/Athletic #700

Beg Bal	1,657	-	-	-	-	-	-	-	-	-	-	-	
Revenue	50	-	-	-	-	-	-	-	-	-	-	-	50
Expense	(119)	-	-	-	-	-	-	-	-	-	-	-	(119)
Difference	(70)	-	-	-	-	-	-	-	-	-	-	-	(70)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,587	-	-	-	-	-	-	-	-	-	-	-	

Capital #410

Beg Bal	39,723	-	-	-	-	-	-	-	-	-	-	-	
Revenue	162	-	-	-	-	-	-	-	-	-	-	-	162
Expense	(6,242)	-	-	-	-	-	-	-	-	-	-	-	(6,242)
Difference	(6,080)	-	-	-	-	-	-	-	-	-	-	-	(6,080)
Transfer	59	-	-	-	-	-	-	-	-	-	-	-	
End Bal	33,701	-	-	-	-	-	-	-	-	-	-	-	

Non-Debt sub-total

Beg Bal	89,084	-	-	-	-	-	-	-	-	-	-	-	
Revenue	4,238	-	-	-	-	-	-	-	-	-	-	-	4,238
Expense	(13,086)	-	-	-	-	-	-	-	-	-	-	-	(13,086)
Difference	(8,848)	-	-	-	-	-	-	-	-	-	-	-	(8,848)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	80,236	-	-	-	-	-	-	-	-	-	-	-	

COP #450/G.O. #300

Beg Bal	2,902	-	-	-	-	-	-	-	-	-	-	-	
Revenue	34	-	-	-	-	-	-	-	-	-	-	-	34
Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference	34	-	-	-	-	-	-	-	-	-	-	-	34
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	2,936	-	-	-	-	-	-	-	-	-	-	-	

Grand Total

Beg Bal	91,986	-	-	-	-	-	-	-	-	-	-	-	
Revenue	4,272	-	-	-	-	-	-	-	-	-	-	-	4,272
Expense	(13,086)	-	-	-	-	-	-	-	-	-	-	-	(13,086)
Difference	(8,814)	-	-	-	-	-	-	-	-	-	-	-	(8,814)
End Bal	83,172	-	-	-	-	-	-	-	-	-	-	-	

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	43,607	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	-	-	-	-	-	-	-	-	-	-	-	
Cash Res %	33.0%	0.0%	0.0%	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	

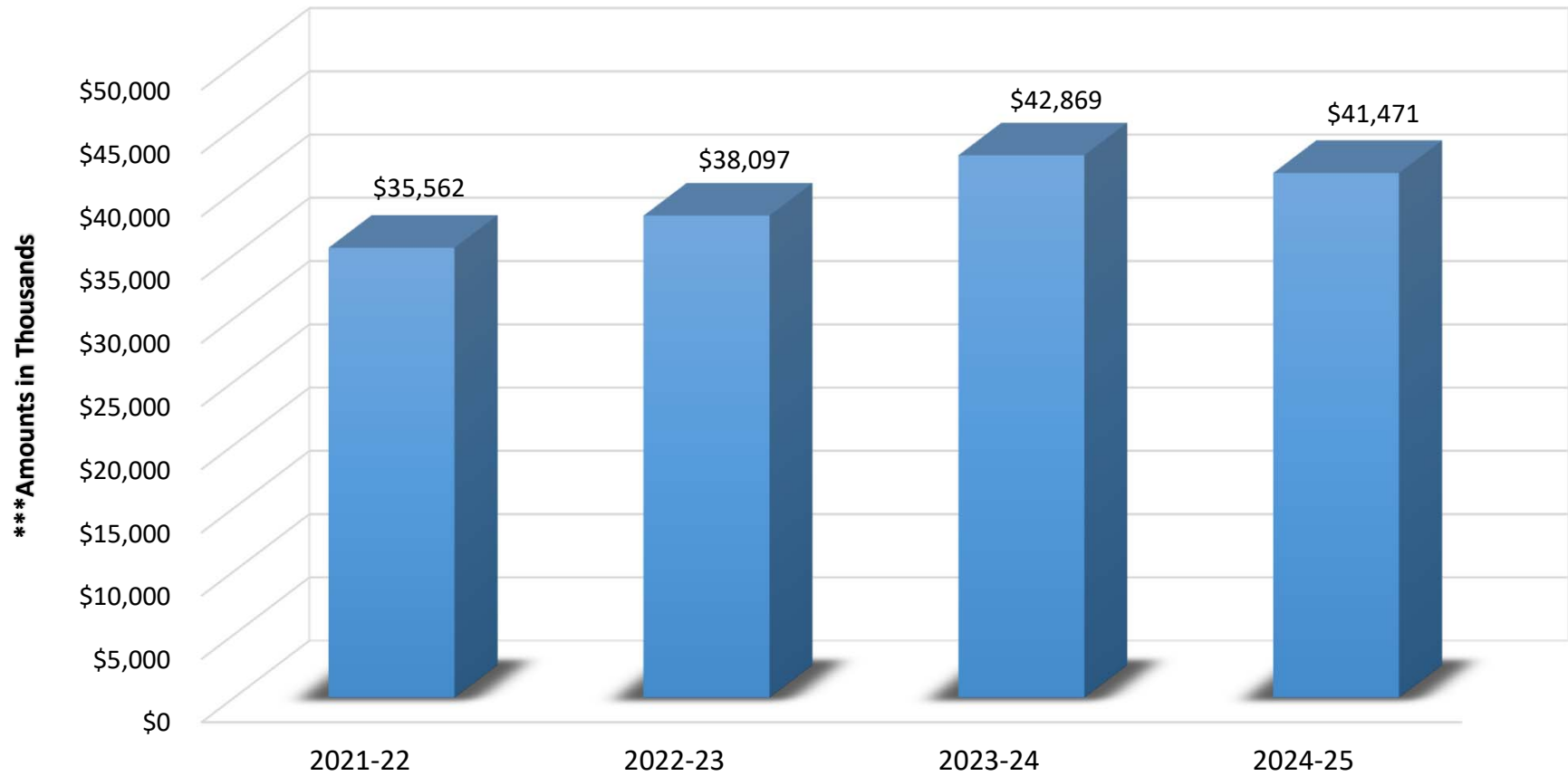
COP #450/G.O. #300

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	88,383	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 JULY



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

Mehlville School District
Budget Review of FY25 Revenues
July 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	164	11%	1,141	301	26%
Prop C Sales Tax	14,826	14,826	1,659	11%	14,022	1,717	12%
Fin Inst Taxes	200	200	-	0%	102	-	0%
M & M Surtax	2,000	2,000	(2)	0%	2,015	-	0%
Earnings on Invest.	2,923	2,923	351	12%	3,965	287	7%
Food Service-Program	2,550	2,550	2	0%	2,490	2	0%
Food Service-Non-Pro	400	400	-	0%	422	-	0%
Student Activities	1,825	1,825	61	3%	1,793	74	4%
Community Service	600	600	14	2%	694	14	2%
VICC	830	830	-	0%	928	-	0%
Other	342	342	78	23%	307	6	2%
Total Local	129,871	129,871	\$ 2,327	2%	\$ 128,030	\$ 2,401	2%
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	\$ 899	6%	\$ 11,691	\$ 833	7%
Transportation	3,735	3,735	267	7%	3,201	253	8%
Early Childhood	5,557	5,557	-	0%	4,607	-	0%
Classroom Trust	4,500	4,500	464	10%	4,200	350	8%
Educational Screen (PAT)	250	250	-	0%	301	-	0%
Career Education	27	27	-	0%	25	-	0%
Food Service	30	30	-	0%	23	-	0%
Enhancement Sci Grant	8	8	-	0%	-	-	0%
Other	-	-	-	0%	314	-	0%
Total State	29,588	29,588	\$ 1,630	6%	\$ 24,362	\$ 1,436	6%
Medicaid	185	185	-	0%	232	-	0%
Vocational Edu (Perkins)	160	160	-	0%	170	-	0%
Early Childhood	78	78	1	1%	89	-	0%
School Lunch	1,700	1,700	17	1%	1,927	22	1%
School Breakfast	425	425	4	1%	467	52	11%
Title I	1,300	1,300	-	0%	1,326	-	0%
Title III & IV	220	220	-	0%	220	-	0%
Title II	285	285	-	0%	279	-	0%
Other	-	-	-	0%	3,973	6	0%
Total Federal	4,353	4,353	\$ 22	1%	\$ 8,683	\$ 80	1%
Sale of Property	23	23	\$ -	0%	\$ 36	\$ 5	14%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	270	270	-	0%	279	-	0%
Trans From Others	1,675	1,675	131	8%	1,763	123	7%
Total Misc	1,968	1,968	\$ 131	7%	\$ 2,078	\$ 128	6%
GRAND TOTAL	\$ 167,555	\$ 167,555	\$ 4,272	3%	\$ 165,136	\$ 4,181	3%

MEHLVILLE SCHOOL DISTRICT
REVENUES BY OBJECT-MONTHLY AND CUMULATIVE PERCENTAGES

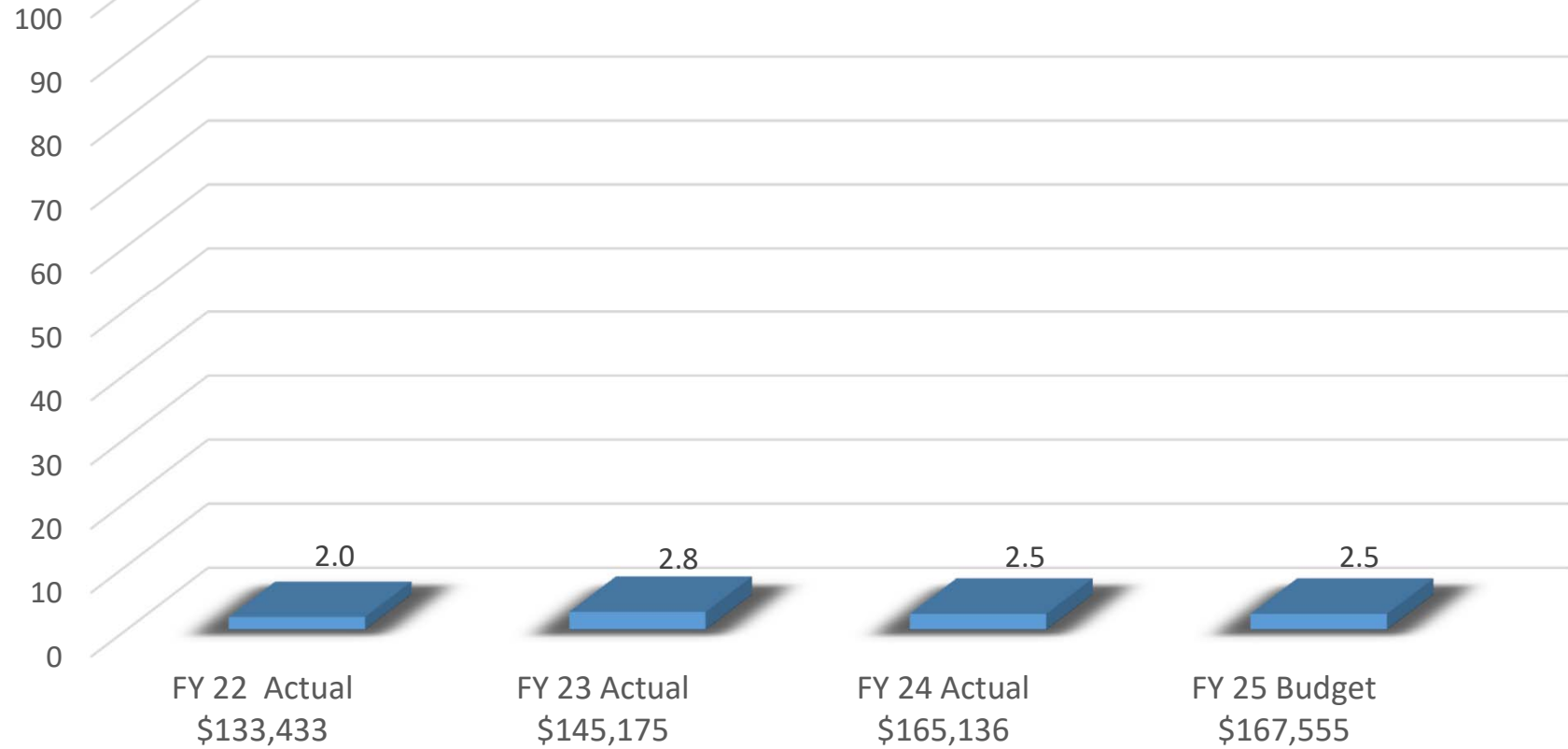
<u>2021-22</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	0.0%	0.0%	5.7%	5.7%	1.0%	1.0%	9.7%	9.7%	2.0%	2.0%
August	1.3%	2.5%	2.4%	2.4%	5.7%	11.3%	0.9%	1.9%	7.2%	16.8%	2.0%	4.0%
Sept	1.3%	3.8%	0.0%	2.4%	7.7%	19.0%	8.0%	9.9%	4.6%	21.4%	3.0%	7.0%
Oct	1.4%	5.3%	0.0%	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												
Sept												
Oct												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

PERCENT OF REVENUE RECEIVED JULY



***Amounts in Thousands

Mehlville School District
Budget Review of FY24 Expenses
July 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	\$ 838	1%	\$ 65,926	\$ 791	1%
Non-Certified Salaries	22,800	22,800	1,108	5%	21,713	1,023	5%
Total Salaries	90,525	90,525	1,946	2%	87,639	1,814	2%
Teacher Retirement	10,685	10,685	123	1%	10,364	115	1%
Non-Teacher Retirement	1,775	1,775	82	5%	1,680	75	4%
Social Security	1,540	1,540	70	5%	1,464	64	4%
Medicare	1,270	1,270	27	2%	1,231	26	2%
Medical-Dental Etc	13,310	13,310	191	1%	13,123	174	1%
Work Comp/Unemploy	745	745	-	0%	634	-	0%
Total Benefits	29,325	29,325	493	2%	28,496	454	2%
Tuition	453	453	163	36%	350	42	12%
Professional Services	1,278	1,278	155	12%	1,446	264	18%
Audit	19	19	-	0%	19	5	26%
Technical Services	731	731	335	46%	647	290	45%
Legal Services	60	60	2	3%	40	2	5%
Property Services	2,251	2,251	250	11%	2,276	184	8%
Contracted Trans	680	680	109	16%	515	18	3%
Professional Meetings	804	804	143	18%	691	34	5%
Property Insurance	700	700	-	0%	666	-	0%
Liability Insurance	572	572	-	0%	544	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,097	1,097	165	15%	1,052	179	17%
Total Purchased Services	8,645	8,645	1,322	15%	8,246	1,018	12%
General Supplies	2,739	2,739	110	4%	2,535	218	9%
One - to- One	1,072	1,072	1,052	98%	880	834	95%
Regular Textbooks	1,513	1,513	1,355	90%	1,115	-	0%
Library Books	110	110	-	0%	105	-	0%
Periodicals	48	48	-	0%	40	12	30%
Food Supplies	2,250	2,250	5	0%	2,191	7	0%
Energy	2,993	2,993	218	7%	2,624	183	7%
Other	3,232	3,232	343	11%	2,885	196	7%
Total Supplies	13,957	13,957	3,083	22%	12,375	1,450	12%
Building	26,500	26,500	5,208	20%	19,380	1,549	8%
Site Improvement	-	-	133	0%	896	161	18%
Equip- General	1,261	1,261	61	5%	1,068	20	2%
Equip- Instructional	84	84	-	0%	195	16	8%
Vehicles	260	260	-	0%	127	-	0%
School Buses	840	840	840	100%	604	-	0%
Total Capital	28,945	28,945	6,242	22%	22,270	1,746	8%
Principal	2,150	2,150	-	0%	1,500	-	0%
Interest	962	962	-	0%	1,007	-	0%
Other Debt Service	-	-	-	0%	-	-	0%
Total Debt Service	3,112	3,112	-	0%	2,507	-	0%
TOTAL ALL	\$ 174,509	\$ 174,509	\$ 13,086	7%	\$ 161,533	\$ 6,482	4%

MEHLVILLE SCHOOL DISTRICT
EXPENDITURES BY OBJECT- MONTHLY & CUMULATIVE PERCENTAGES

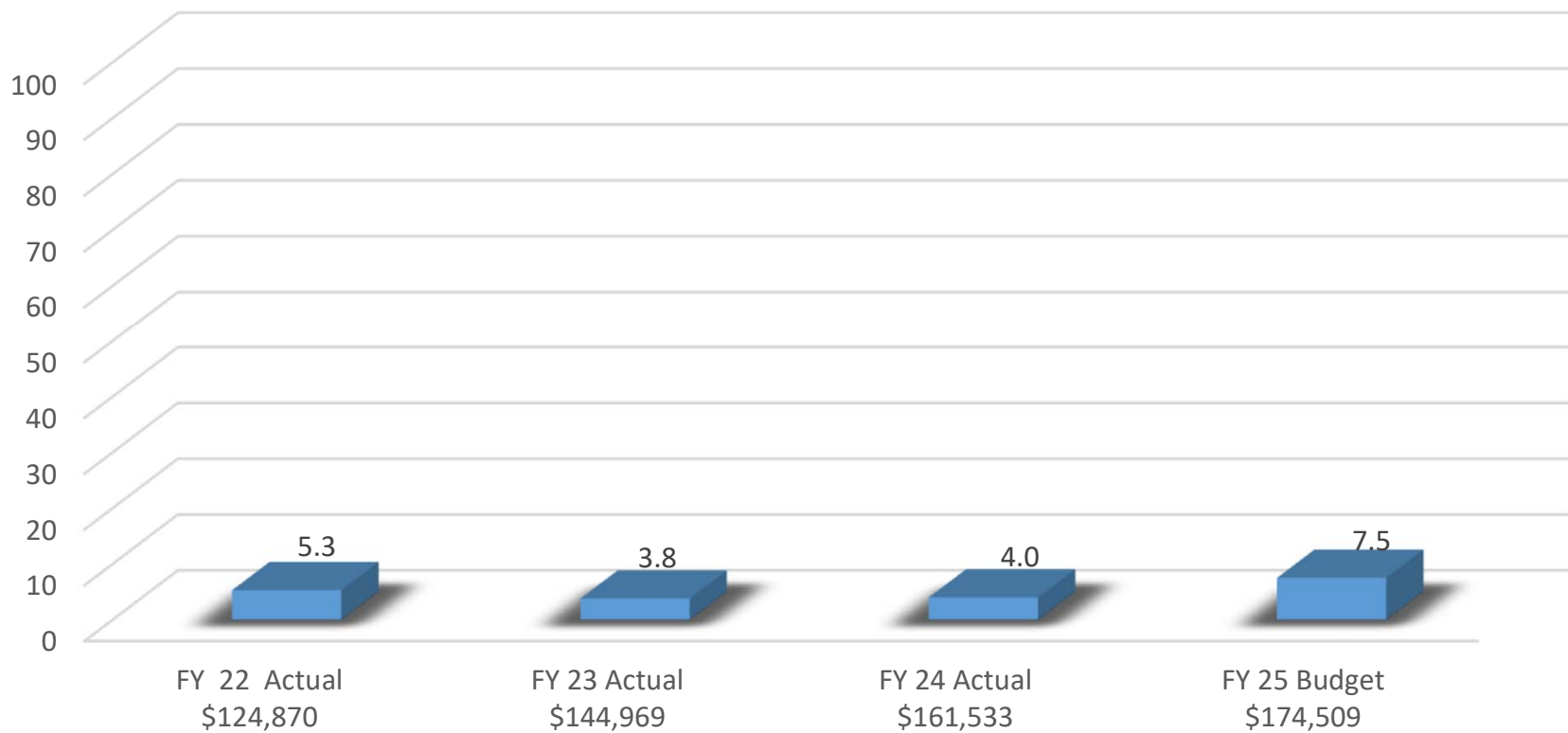
2021-22	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	3.3%	3.3%	3.2%	3.2%	11.2%	11.2%	5.9%	5.9%	23.8%	23.8%	0.0%	0.0%	5.3%	5.3%
August	3.5%	6.8%	3.0%	6.2%	4.5%	15.7%	13.0%	19.0%	7.4%	31.2%	0.0%	0.0%	4.6%	9.9%
Sept	7.5%	14.3%	7.6%	13.8%	8.0%	23.7%	7.5%	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														
Sept														
Oct														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED JULY



***Amounts in Thousands