

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Full Year Adopted Budget**  
**FY2024**

Adopted Budget  
 Actual Beginning Cash - see Note 1

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Fund Balances 6-30-23	\$ 43,609,300	\$ 5,642,456	\$ 36,949,356	\$ 2,182,119	\$ 88,383,231
Revenue	133,806,000	6,408,000	20,576,000	3,283,000	\$ 164,073,000
Expenditures	131,733,000	6,498,000	32,557,000	2,508,000	\$ 173,296,000
Transfers	(1,750,000)	(702,000)	2,452,000	-	\$ -
Net Gain (Loss)	323,000	(792,000)	(9,529,000)	775,000	\$ (9,223,000)
Fund Balances 6-30-24	\$ 43,932,300	\$ 4,850,456	\$ 27,420,356	\$ 2,957,119	\$ 79,160,231

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)	
Fund Balances 6-30-23	\$ 40,872,544	\$ 2,736,756	\$ 43,609,300	Operating	\$ 323,000
Revenue	47,939,000	85,867,000	133,806,000	Non-Operating	(9,546,000)
Expenditures	44,282,000	87,451,000	131,733,000	Total	\$ (9,223,000)
Transfers	(1,750,000)		(1,750,000)		
Net Gain (Loss)	1,907,000	(1,584,000)	323,000		
Fund Balances 6-30-24	\$ 42,779,544	\$ 1,152,756	\$ 43,932,300		

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Fund Balances 6-30-23	\$ 4,029,326	\$ 1,389,810	\$ 223,320	\$ 5,642,456
Revenue	4,908,000	1,100,000	400,000	6,408,000
Expenditures	4,998,000	1,100,000	400,000	6,498,000
Transfers	(702,000)			(702,000)
Net Gain (Loss)	(792,000)	-	-	(792,000)
Fund Balances 6-30-24	\$ 3,237,326	\$ 1,389,810	\$ 223,320	\$ 4,850,456

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Fund Balances 6-30-23	\$ -	\$ 2,182,119	\$ 2,182,119
Revenue	-	3,283,000	3,283,000
Expenditures	-	2,508,000	2,508,000
Transfers	-		-
Net Gain (Loss)	-	775,000	775,000
Fund Balances 6-30-24	\$ -	\$ 2,957,119	\$ 2,957,119

Cash reserve % of annual exp	June	Budget-Note 1	November	Net Gain/(Loss)	Op Gain (Loss)
6/30/24 Cash Reserve %	33.3%			\$ (9,223)	\$ 323
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
6/30/15 Cash Reserve %	21.3%	Actual	2.9%	\$ (2,535)	\$ (1,613)

Note 1> Actual FY24 beginning cash for operating funds is \$43.9M, up \$2.1M from the \$41.8M adopted budget.

Cash reserve adjusted budget is now 33.3% instead of 31.7% adopted budget.

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,951,990
Excess of Min Required Balance	\$ 39,980,310

## **BUDGET MESSAGE FY24 - 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. **Operating gain is \$3.3M in FY24**, appearing to decline from \$3.6M in FY23, however this is deceiving. **Additional funding to the Capital Fund is \$10.9M more than in FY23** and could have otherwise been allocated to operating funds. So, **operating gains in FY24 could have been \$11.2M** without this additional capital funding (see cash flow page 1, note 2).
2. **Cash reserve.** 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), 34.7% (FY23 forecast), and 31.7% (FY24 budget) (see cash flow page 2).
3. **Prop E was passed in April 2023 to increase taxes 31 cents.** 27 cents are allocated to salaries and benefits (\$6.3M) and 4 cents are allocated to building security and mental health counseling (\$.9M) (see expense page 1, footnote 2).
4. **Local tax revenue increased \$22.2M**, or 27.2% from FY23. **Without Prop E**, tax revenue would have increased **only \$4.9M**. With Prop E and **preliminary 5% AV growth estimates** before county data was available, tax revenue would have **increased \$12.1M**. Of this additional **\$7.2M**, **\$6.3M was committed to spending on existing staff salaries/benefits** to make them more competitive since the district **ranked 20<sup>th</sup>** out of 22 St. Louis County schools in **spending per student**. However, in late March the county reported preliminary AV **growth estimates of 17.8%** which **increased** budgeted tax revenue **another \$10.1M** for a **total increase of \$22.2M**. This additional revenue is **part of the \$10.9M additional levy to the Capital Fund**.
5. **Strategic planning for FY25. 34 interventionists** across 17 schools will cost \$2.8M for salaries and benefits in FY24, and it is funded by ESSER funds. This is currently equivalent to 10.7 cents of tax levy. **After FY24, ESSER funding will cease.** For FY25, the **District must decide** whether to **continue** using the interventionists from operating funds, **eliminate** the positions, or **approve** a tax increase to fund the interventionists.
6. **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 **ranked 22<sup>nd</sup> (last) in tax rate**. **With Prop E**, if no other district changed, the district will **move up to 20<sup>th</sup>**. Also, the District **ranks 20<sup>th</sup> in operating expense per student** (daily operations), and **last in debt per student** (capital projects for infrastructure).
7. **ESSER funding.** FY24 budget expense for ESSER is \$3.5M for operating funds. FY23 forecast is \$3.2M for operating funds and \$2.0M for capital projects. Expenses are reimbursed so the net budget impact is zero. (see cash flow page 1, note #5)
8. **Prop S** bond proceeds of \$37.7M were received FY21. Cost of issuance is \$325K paid in FY21. About **\$15.9M** capital projects expense is budgeted for FY24 and **\$13.4M** is forecast for FY23, but this **may significantly fluctuate** based on project timing. (see capital section, pages 1 & 2)
9. **Health insurance** increases \$1.3M due to the **22.0%** rate increase January **2023** and a **budgeted increase of 2.0%** for January **2024**. Also, 20 additional staff are budgeted to **fill** open classified positions.



## Finance Dashboard

District	Enrollment FY22	Assessed Value per Student FY22	Blended Tax Rate for Fall 2022	Cash Reserve % FY22
1 Rockwood	20,311			
2 Parkway	16,997			
3 Hazelwood	16,313			
4 Mehville	9,914			
5 Ferguson-Florissant	9,237			
6 Lindbergh	7,132			
7 Ritenour	6,203			
8 Pattonville	5,901			
9 Kirkwood	5,850			
10 Riverview Gardens	5,157			
11 Webster Groves	4,304			
12 Ladue	4,159			
13 Normandy	2,764			
14 Affton	2,423			
15 Clayton	2,412			
16 University City	2,392			
17 Jennings	2,347			
18 Bayless	1,722			
19 Maplewood	1,408			
20 Hancock Place	1,274			
21 Valley Park	765			
22 Brentwood	741			

Represents community economic strength

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

Expense per Student FY22	Capital Expense per Student FY22	Outstanding Debt per Student FY22
1 CLAYTON	21,398	1 Brentwood \$ 67,131
2 BRENTWOOD	20,734	2 Ladue \$ 60,364
3 UNIVERSITY CITY	18,500	3 Maplewood \$ 38,831
4 NORMANDY SCHOOLS CO	17,308	4 Hancock Place \$ 29,341
5 Pattonville	15,893	5 University City \$ 24,882
6 MAPLEWOOD-RICHMOND	15,809	6 Valley Park \$ 24,542
7 VALLEY PARK	14,984	7 Clayton \$ 24,323
8 HANCOCK PLACE	14,953	8 Hancock Place \$ 21,872
9 Ladue	14,911	9 Normandy \$ 21,529
10 Ferguson-Florissant	13,968	10 Parkway \$ 14,708
11 Parkway	13,686	11 Pattonville \$ 14,523
12 Kirkwood	13,183	12 Webster Groves \$ 14,358
13 Webster Groves	12,991	13 Kirkwood \$ 14,035
14 AFFTON 101	12,414	14 Hazelwood \$ 12,640
15 Hazelwood	12,407	15 Bayless \$ 9,790
16 Ritenour	11,965	16 Ritenour \$ 8,970
17 Rockwood	11,334	17 Rockwood \$ 8,213
18 JENNINGS	11,252	18 Affton \$ 7,708
19 BAYLESS	11,136	19 Ferguson-Florissant \$ 5,815
20 Mehville	10,903	20 Jennings \$ 5,066
21 Lindbergh	10,830	21 Riverview Gardens \$ 4,448
22 Riverview Gardens	10,364	22 Mehville \$ 3,829

Represents student education investment

Represents investment in infrastructure.

Represents community funding  
Note: DESE public report unavailable.

Represents June 30th cash reserves.  
% includes food service funds while financial statements exclude them.

FY24 Object Budget ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,611,200	-	2,611,200
Classified salary	60,400	-	60,400
Benefits	466,152	-	466,152
Health Ins	329,902	-	329,902
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	5,000	-	5,000
Other Supplies 6491	69,050	-	69,050
Capital	-	-	-
sub-total	3,541,704	-	3,541,704
Food Service reclass	-	-	-
Expense FY24 total	3,541,704	-	3,541,704
Control total	3,541,704		
Target			
Revenue total	3,541,704		3,541,704

FY24 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	-	-	-
Classified salary	-	-	-
Benefits	-	-	-
Health Ins	-	-	-
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	-	-	-
Other Supplies 6411/6491	-	-	-
Capital	-	-	-
sub-total	-	-	-
Food Service reclass	-	-	-
Expense FY24 total	-	-	-
Unreimbursed Exp	24,524	1	24,523
Revenue:			
Reimbursed PY expense	27,172	2,649	24,523
Reimbursed CY expense	(24,524)	(1)	(24,523)
Total Revenue	2,648	2,648	-

FY24 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,611,200	-	2,611,200
Classified salary	60,400	-	60,400
Benefits	466,152	-	466,152
Health Ins	329,902	-	329,902
Prof Services 6319	-	-	-
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	5,000	-	5,000
Other Supplies 6491	69,050	-	69,050
Capital	-	-	-
sub-total	3,541,704	-	3,541,704
Food Service reclass	-	-	-
Expense FY24 total	3,541,704	-	3,541,704
FY 24 Revenue Total	3,539,056	(2,648)	3,541,704

### ESSER Salary Buckets

	FY22 Budget	FY22 Actual
6111 Teacher	1,724,471	1,735,192
6121 Subs	10,520	13,455
6131 Student clubs	38,635	66,215
6131 Student instruction	102,000	156,197
Total Certified	1,875,626	1,971,059
6151 10 month transport	16,000	7,275

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual
	1,885,023	1,915,780	2,120,050	
	34,950	33,716	83,550	
	51,150	50,665	68,400	
	98,000	131,467	339,200	
	2,069,123	2,131,628	2,611,200	
	6,400	8,689	60,400	

### ESSER II & III Actual/Budget Summary - All Years

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
6111	1,317,857	4,453,165	623,186	694,671	-
6121	14,375	116,346	13,455	920	-
6131	78,670	733,474	66,215	12,455	-
6151	-	76,364	-	-	-
6151 Food	720,473	-	-	-	-
6200	251,647	946,659	123,310	128,337	-
6200 Food	104,527	-	-	-	-
6241	197,755	668,101	88,137	109,618	-
6319	158,487	321,513	-	158,487	-
6341	-	503	-	-	-
6412	68,701	-	68,701	-	-
6486	-	9,536	-	-	-
6491	772,148	140,050	-	37,500	-
6521	407,219	1,644,084	51,541	355,678	-
Grand Total	4,091,859	9,109,795	1,769,193	1,497,666	37,500
	825,000	1,904,036	1,497,666	3,626,555	37,500

Due 9/2023 Due 9/2024  
 Epegs Allocation 4,091,858 9,205,367

**Cash Flow Summary**  
**Mehlville School District**  
**July 31, 2023**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance JUN 30	\$ 43,609,300	\$ 5,642,456	\$ 36,949,356	\$ 2,182,119	\$ 88,383,231
Revenue	3,833,350	145,595	171,041	31,046	4,181,032
Expenditures	4,571,921	164,552	1,745,649	-	6,482,122
Transfers	-	(20,081)	20,081	-	-
Net Fund Bal JUL 31	42,870,729	5,603,418	35,394,829	2,213,165	86,082,141
Short Term Borrowing					-
(2) Arbitrage Interest			245,453	-	245,453
(1) Investments	(40,000,000)	(1,865,649)	(22,106,322)	-	(63,971,971)
Escrow Deposits					-
Cash Balance JUL 31	\$ 2,870,729	\$ 3,737,769	\$ 13,533,960	\$ 2,213,165	\$ 22,355,623

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance JUN 30	\$ 40,872,544	\$ 2,736,756	\$ 4,029,326	\$ 1,389,810	\$ 223,320
Revenue	973,927	2,859,423	94,086	9,429	42,080
Expenditures	3,642,784	929,137	60,148	19,293	85,111
Transfers	-		(20,081)		
Fund Balance JUL 31	38,203,687	4,667,042	4,043,183	1,379,946	180,289
Investments	(38,000,000)	\$ (2,000,000)	(1,865,649)		
Cash Balance JUL 31	\$ 203,687	\$ 2,667,042	\$ 2,177,534	\$ 1,379,946	\$ 180,289

	Restricted Debt		FY2024 Full Year	
	COP #450	Debt #300	Budget	Adj Budget
Fund Balance JUN 30	\$ -	\$ 2,182,119	Revenue \$ 164,073	\$ 164,073
Revenue	-	31,046	Expense \$ (173,296)	(173,296)
Expenditures	-	-	Fund Inc(Dec) \$ (9,223)	\$ (9,223)
Transfers	-			
Fund Balance JUL 31	-	2,213,165		
Investments			Operating \$ 323	\$ 323
Escrow Deposits			Non-operating (9,546)	(9,546)
Other Deposits			Total \$ (9,223)	\$ (9,223)
Cash Balance JUL 31	\$ -	\$ 2,213,165		
			Fund Balance Budget	Adj Budget
			6/30/2023 \$ 88,383	\$ 88,383
			Cash Inc(Dec) (9,223)	(9,223)
			6/30/2024 \$ 79,160	\$ 79,160

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)**  
**FY24**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	43,609	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	3,833	-	-	-	-	-	-	-	-	-	-	-	3,833
Expense	(4,572)	-	-	-	-	-	-	-	-	-	-	-	(4,572)
Difference	(739)	-	-	-	-	-	-	-	-	-	-	-	(739)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	42,871	-	-	-	-	-	-	-	-	-	-	-	-
Annual Exp	131,733	-	-	-	-	-	-	-	-	-	-	-	-
Cash Res %	32.5%	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	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	94	-	-	-	-	-	-	-	-	-	-	-	94
Expense	(60)	-	-	-	-	-	-	-	-	-	-	-	(60)
Difference	34	-	-	-	-	-	-	-	-	-	-	-	34
Transfer	(20)	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	4,043	-	-	-	-	-	-	-	-	-	-	-	-

**Activity #600/Athletic #700**

Beg Bal	1,613	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	52	-	-	-	-	-	-	-	-	-	-	-	52
Expense	(104)	-	-	-	-	-	-	-	-	-	-	-	(104)
Difference	(53)	-	-	-	-	-	-	-	-	-	-	-	(53)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,560	-	-	-	-	-	-	-	-	-	-	-	-

**Capital #410**

Beg Bal	36,949	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	171	-	-	-	-	-	-	-	-	-	-	-	171
Expense	(1,746)	-	-	-	-	-	-	-	-	-	-	-	(1,746)
Difference	(1,575)	-	-	-	-	-	-	-	-	-	-	-	(1,575)
Transfer	20	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	35,395	-	-	-	-	-	-	-	-	-	-	-	-

**Non-Debt sub-total**

Beg Bal	86,201	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	4,150	-	-	-	-	-	-	-	-	-	-	-	4,150
Expense	(6,482)	-	-	-	-	-	-	-	-	-	-	-	(6,482)
Difference	(2,332)	-	-	-	-	-	-	-	-	-	-	-	(2,332)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	83,869	-	-	-	-	-	-	-	-	-	-	-	-

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

Beg Bal	2,182	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	31	-	-	-	-	-	-	-	-	-	-	-	31
Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference	31	-	-	-	-	-	-	-	-	-	-	-	31
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	2,213	-	-	-	-	-	-	-	-	-	-	-	-

**Grand Total**

Beg Bal	88,383	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	4,181	-	-	-	-	-	-	-	-	-	-	-	4,181
Expense	(6,482)	-	-	-	-	-	-	-	-	-	-	-	(6,482)
Difference	(2,301)	-	-	-	-	-	-	-	-	-	-	-	(2,301)
End Bal	86,082	-	-	-	-	-	-	-	-	-	-	-	-

**MEHLVILLE SCHOOL DISTRICT**  
**Monthly Cash Summary - Full Year (000's)**  
**FY23**

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	37,831	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	61,427	60,693	46,824	
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	40,077	5,741	4,121	8,259	5,777	5,295	127,783
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	(8,865)	(8,889)	(12,468)	(8,993)	(19,647)	(7,834)	(117,780)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	31,212	(3,148)	(8,347)	(734)	(13,870)	(2,539)	10,003
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	(675)	
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	61,427	60,693	46,824	43,609	
Annual Exp	117,780	117,780	117,780	117,780	117,780	117,780	117,780	117,780	117,780	117,780	117,780	117,780	
Cash Res %	32.3%	29.4%	21.7%	17.0%	11.4%	35.4%	61.9%	59.2%	52.2%	51.5%	39.8%	37.0%	

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

**Food Service #500**

Beg Bal	3,439	4,143	4,261	4,254	4,134	4,080	3,816	3,708	3,722	3,699	3,745	3,816	
Revenue	800	181	378	563	499	484	453	496	528	474	528	531	5,916
Expense	(46)	(63)	(335)	(590)	(553)	(314)	(556)	(479)	(551)	(424)	(457)	(259)	(4,626)
Difference	753	119	43	(27)	(54)	170	(102)	18	(23)	51	71	272	1,290
Transfer	(50)	-	(50)	(93)	-	(435)	(6)	(3)	-	(4)	-	(59)	
End Bal	4,143	4,261	4,254	4,134	4,080	3,816	3,708	3,722	3,699	3,745	3,816	4,029	

**Activity #600/Athletic #700**

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	1,741	1,698	1,663	
Revenue	22	97	184	222	130	87	67	108	135	130	210	128	1,520
Expense	(60)	(66)	(99)	(113)	(115)	(119)	(97)	(82)	(140)	(173)	(245)	(178)	(1,488)
Difference	(38)	31	85	109	15	(32)	(30)	26	(5)	(43)	(35)	(50)	32
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	1,741	1,698	1,663	1,613	

**Capital #410**

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	36,750	36,304	36,199	
Revenue	138	162	1,174	278	239	1,343	1,061	129	400	347	1,329	527	7,128
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	(1,263)	(554)	(3,210)	(798)	(1,434)	(511)	(18,575)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	(202)	(426)	(2,810)	(451)	(105)	16	(11,448)
Transfer	50	-	50	93	-	3,985	6	3	-	4	-	734	
End Bal	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	36,750	36,304	36,199	36,949	

**Non-Debt sub-total**

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	103,618	102,441	88,502	
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	41,659	6,475	5,183	9,210	7,844	6,482	142,346
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(16,369)	(10,388)	(21,783)	(8,782)	(142,469)
Difference	(1,543)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	30,878	(3,530)	(11,186)	(1,177)	(13,939)	(2,301)	(122)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	103,618	102,441	88,502	86,201	

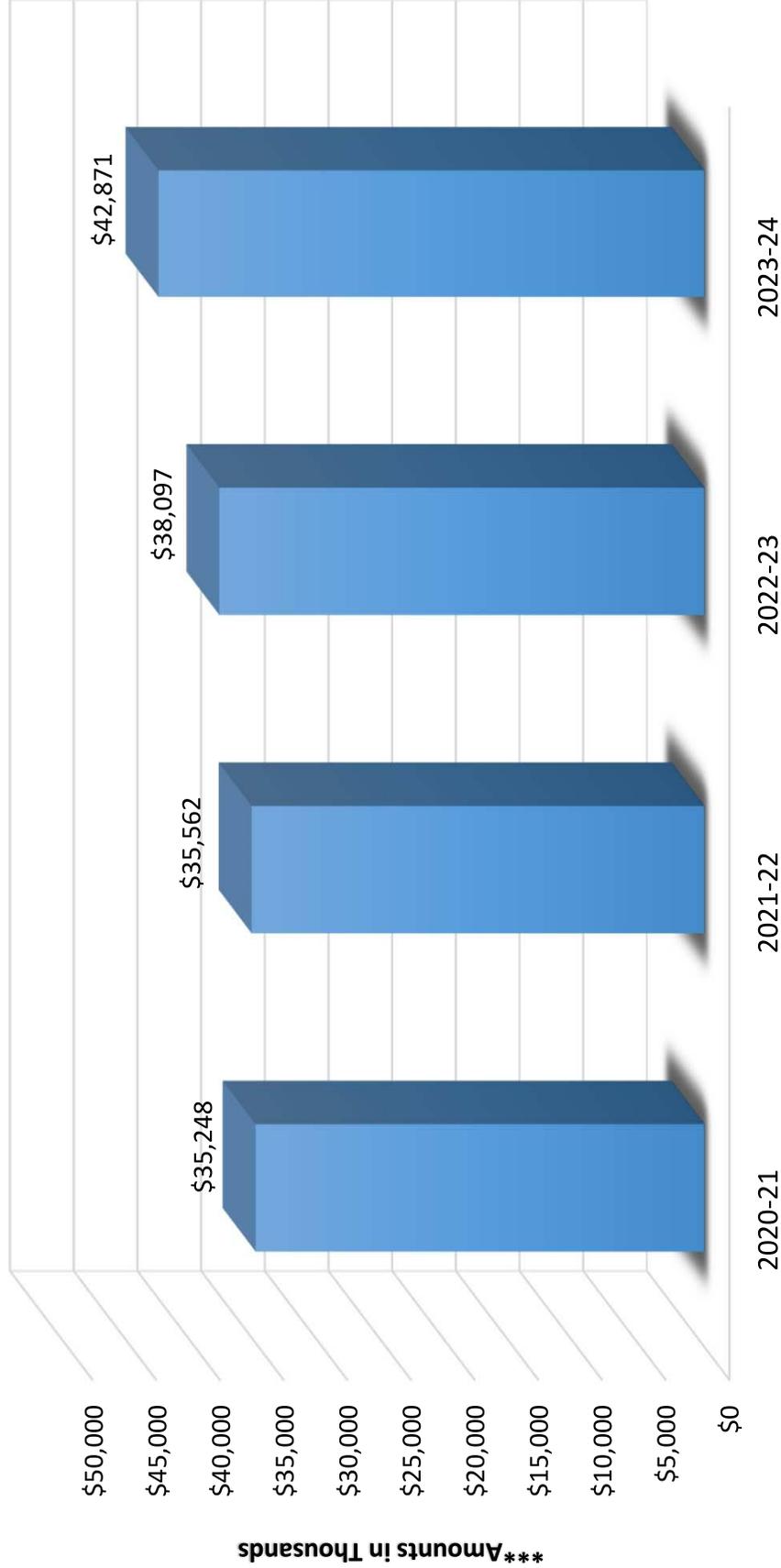
**COP #450/G.O. #300**

Beg Bal	1,853	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	1,933	2,090	2,169	
Revenue	8	8	9	5	17	1,327	1,119	53	34	157	79	13	2,829
Expense	-	(525)	-	-	-	-	-	-	(1,975)	-	-	-	(2,500)
Difference	8	(517)	9	5	17	1,327	1,119	53	(1,941)	157	79	13	329
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	1,933	2,090	2,169	2,182	

**Grand Total**

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	105,551	104,530	90,671	
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	42,778	6,528	5,217	9,368	7,923	6,495	145,175
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(18,344)	(10,388)	(21,783)	(8,782)	(144,969)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	31,997	(3,476)	(13,127)	(1,020)	(13,860)	(2,287)	206
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	105,551	104,530	90,671	88,383	

## OPERATING FUND BALANCE AS OF JULY



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

**Mehville School District**  
**Budget Review of FY24 Revenues**  
**July 2023**

REVENUES (000's)	FY24				FY23		
	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	\$ 103,850	\$ 103,850	\$ -	0%	\$ 81,570	\$ -	0%
Delinquent Taxes	1,150	1,150	301	26%	1,331	214	16%
Prop C Sales Tax	12,900	12,900	1,717	13%	12,416	1,281	10%
Fin Inst Taxes	325	325	-	0%	55	-	0%
M & M Surtax	2,100	2,100	-	0%	1,979	-	0%
Earnings on Invest.	2,250	2,250	287	13%	3,166	76	2%
Food Service-Program	2,707	2,707	2	0%	2,290	3	0%
Food Service-Non-Pro	400	400	-	0%	400	-	0%
Student Activities	1,625	1,625	74	5%	1,646	50	3%
Community Service	570	570	14	2%	602	13	2%
VICC	877	877	-	0%	1,196	-	0%
Other	265	265	6	2%	328	65	20%
<b>Total Local</b>	<b>129,019</b>	<b>129,019</b>	<b>\$ 2,401</b>	<b>2%</b>	<b>\$ 106,979</b>	<b>\$ 1,702</b>	<b>2%</b>
Fines etc	100	100	\$ 135	135%	\$ 99	\$ -	0%
State Assessed Util	1,640	1,640	1	0%	1,629	-	0%
<b>Total County</b>	<b>1,740</b>	<b>1,740</b>	<b>\$ 136</b>	<b>8%</b>	<b>\$ 1,728</b>	<b>\$ -</b>	<b>0%</b>
Basic Formula	12,234	12,234	\$ 833	7%	\$ 12,296	\$ 816	7%
Transportation	3,200	3,200	253	8%	3,044	72	2%
Early Childhood	4,500	4,500	-	0%	4,187	-	0%
Classroom Trust	3,950	3,950	350	9%	3,909	327	8%
Educational Screen (PAT)	250	250	-	0%	267	-	0%
Career Education	27	27	-	0%	27	-	0%
Food Service	30	30	-	0%	23	-	0%
Enhancement Sci Grant	-	-	-	0%	7	-	0%
Other	8	8	-	0%	-	-	0%
<b>Total State</b>	<b>24,199</b>	<b>24,199</b>	<b>\$ 1,436</b>	<b>6%</b>	<b>\$ 23,760</b>	<b>\$ 1,215</b>	<b>5%</b>
Medicaid	185	185	-	0%	206	-	0%
Vocational Edu (Perkins)	160	160	-	0%	153	11	7%
Early Childhood	76	76	-	0%	76	-	0%
School Lunch	1,350	1,350	22	2%	2,533	615	24%
School Breakfast	335	335	52	16%	494	177	36%
Title I	1,200	1,200	-	0%	1,283	38	3%
Title III & IV	195	195	-	0%	207	10	5%
Title II	314	314	-	0%	251	1	0%
Other	3,542	3,542	6	0%	5,640	145	3%
<b>Total Federal</b>	<b>7,357</b>	<b>7,357</b>	<b>\$ 80</b>	<b>1%</b>	<b>\$ 10,843</b>	<b>\$ 997</b>	<b>9%</b>
Sale of Property	23	23	\$ 5	22%	\$ 33	\$ 3	9%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	235	235	-	0%	273	-	0%
Trans From Others	1,500	1,500	123	8%	1,559	117	8%
<b>Total Misc</b>	<b>1,758</b>	<b>1,758</b>	<b>\$ 128</b>	<b>7%</b>	<b>\$ 1,865</b>	<b>\$ 120</b>	<b>6%</b>
<b>GRAND TOTAL</b>	<b>\$ 164,073</b>	<b>\$ 164,073</b>	<b>\$ 4,181</b>	<b>3%</b>	<b>\$ 145,175</b>	<b>\$ 4,034</b>	<b>3%</b>

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

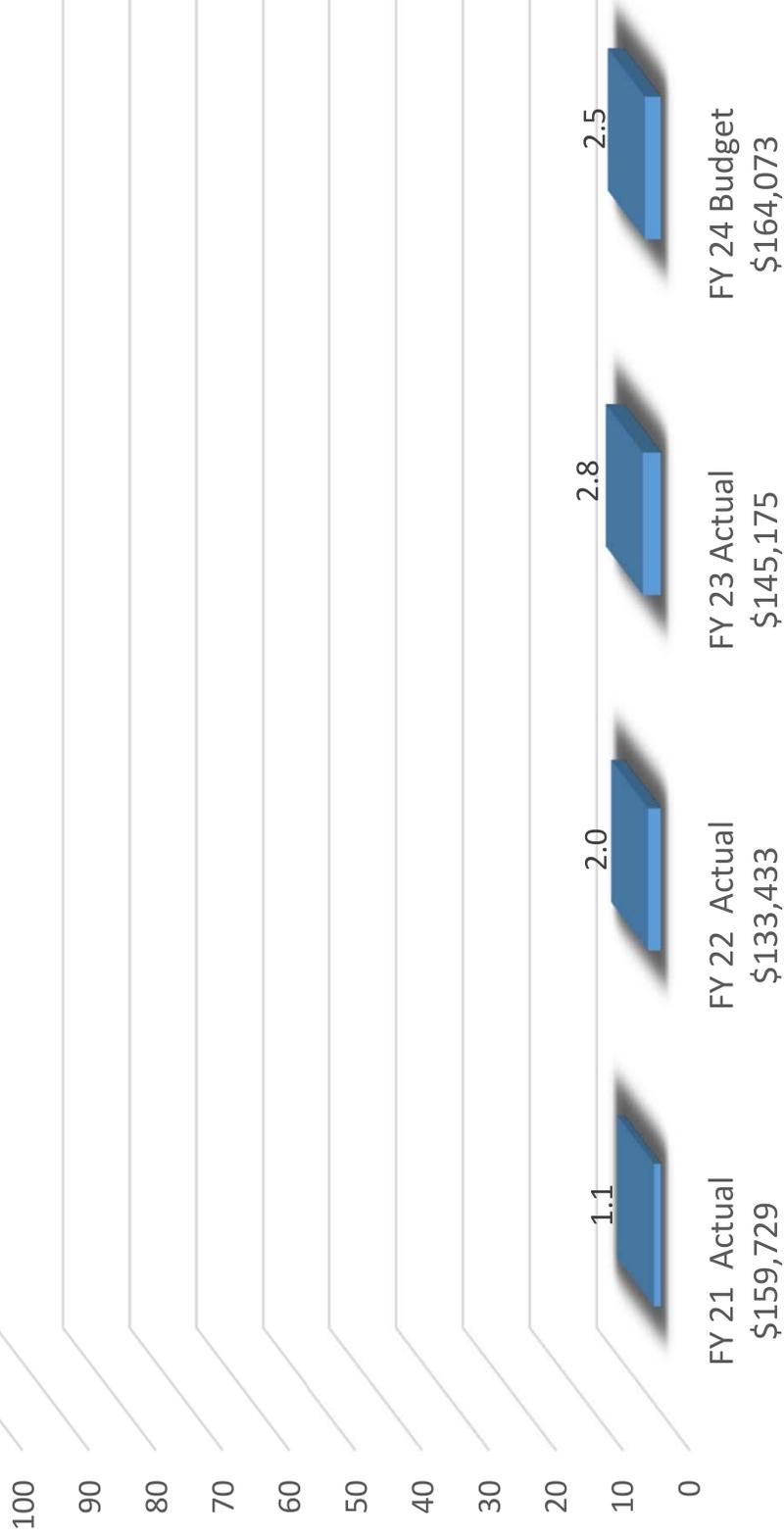
<u>2020-21</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.1%	1.1%	0.0%	0.0%	3.6%	3.6%	0.9%	0.9%	0.0%	0.0%	1.1%	1.1%
August	1.4%	2.5%	0.0%	0.0%	6.3%	9.9%	1.4%	2.4%	0.2%	0.2%	1.7%	2.8%
Sept	1.4%	3.9%	4.4%	4.4%	6.8%	16.7%	1.2%	3.5%	0.2%	0.4%	1.8%	4.6%
Oct	1.3%	5.1%	0.0%	4.4%	6.8%	23.4%	13.5%	17.0%	0.0%	0.4%	2.2%	6.8%
Nov	1.7%	6.8%	0.0%	4.4%	6.3%	29.7%	6.2%	23.2%	0.3%	0.7%	2.1%	8.9%
Dec	44.1%	50.9%	0.0%	4.4%	21.8%	51.5%	17.3%	40.4%	1.0%	1.7%	29.2%	38.0%
Jan	31.5%	82.5%	0.0%	4.4%	8.0%	59.4%	4.0%	44.5%	0.0%	1.7%	19.4%	57.4%
Feb	2.4%	84.9%	0.0%	4.4%	6.8%	66.2%	5.3%	49.8%	0.3%	1.9%	2.5%	59.9%
March	2.0%	86.8%	95.6%	100.0%	9.5%	75.7%	11.1%	60.9%	0.5%	2.5%	4.0%	63.9%
April	2.0%	88.8%	0.0%	100.0%	9.3%	85.1%	9.6%	70.5%	0.2%	2.7%	2.8%	66.7%
May	1.7%	90.5%	0.0%	100.0%	7.9%	93.0%	7.8%	78.4%	0.2%	2.9%	2.3%	69.0%
June	9.5%	100.0%	0.0%	100.0%	7.0%	100.0%	21.6%	100.0%	97.1%	100.0%	31.0%	100.0%

<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%	7.8%	7.8%	5.9%	5.9%	1.1%	1.1%	7.3%	7.3%	2.5%	2.5%
August												
Sept												
Oct												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

## PERCENT OF REVENUE RECEIVED JULY



\*\*\* Amounts in Thousands

**Mehville School District**  
**Budget Review of FY24 Expenses**  
**July 2023**

Exp By  
OBJECT

Expenses (000's)	FY24				FY23		
	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	\$ 66,806	\$ 66,806	\$ 791	1%	\$ 59,798	\$ 704	1%
Non-Certified Salaries	22,175	22,175	1,023	5%	17,850	849	5%
<b>Total Salaries</b>	<b>88,981</b>	<b>88,981</b>	<b>1,814</b>	<b>2%</b>	<b>77,648</b>	<b>1,553</b>	<b>2%</b>
Teacher Retirement	10,550	10,550	115	1%	9,402	100	1%
Non-Teacher Retirement	1,750	1,750	75	4%	1,390	62	4%
Social Security	1,490	1,490	64	4%	1,198	54	5%
Medicare	1,250	1,250	26	2%	1,087	22	2%
Medical-Dental Etc	13,057	13,057	174	1%	11,783	137	1%
Work Comp/Unemploy	568	568	-	0%	501	-	0%
<b>Total Benefits</b>	<b>28,665</b>	<b>28,665</b>	<b>454</b>	<b>2%</b>	<b>25,361</b>	<b>375</b>	<b>1%</b>
Tuition	473	473	42	9%	426	39	9%
Professional Services	1,242	1,242	264	21%	1,022	100	10%
Audit	17	17	5	29%	17	-	0%
Technical Services	717	717	290	40%	608	209	34%
Legal Services	50	50	2	4%	44	1	2%
Property Services	1,978	1,978	184	9%	1,947	137	7%
Contracted Trans	750	750	18	2%	670	11	2%
Professional Meetings	698	698	34	5%	600	56	9%
Property Insurance	567	567	-	0%	524	-	0%
Liability Insurance	587	587	-	0%	541	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,045	1,045	179	17%	1,041	136	13%
<b>Total Purchased Services</b>	<b>8,124</b>	<b>8,124</b>	<b>1,018</b>	<b>13%</b>	<b>7,440</b>	<b>689</b>	<b>9%</b>
General Supplies	2,704	2,704	218	8%	2,525	132	5%
One - to - One	881	881	834	95%	963	-	0%
Regular Textbooks	615	615	-	0%	1,912	-	0%
Library Books	110	110	-	0%	106	1	1%
Periodicals	48	48	12	25%	39	-	0%
Food Supplies	2,200	2,200	7	0%	2,069	10	0%
Energy	3,140	3,140	183	6%	2,823	-	0%
Other	2,764	2,764	196	7%	3,007	145	5%
<b>Total Supplies</b>	<b>12,462</b>	<b>12,462</b>	<b>1,450</b>	<b>12%</b>	<b>13,444</b>	<b>288</b>	<b>2%</b>
Building	30,000	30,000	1,549	5%	13,498	2,392	18%
Site Improvement	-	-	161	0%	2,883	-	0%
Equip- General	1,371	1,371	20	1%	1,186	178	15%
Equip- Instructional	97	97	16	16%	209	-	0%
Vehicles	485	485	-	0%	249	-	0%
School Buses	604	604	-	0%	550	93	17%
<b>Total Capital</b>	<b>32,557</b>	<b>32,557</b>	<b>1,746</b>	<b>5%</b>	<b>18,575</b>	<b>2,663</b>	<b>14%</b>
Principal	1,500	1,500	-	0%	1,450	-	0%
Interest	1,007	1,007	-	0%	1,050	-	0%
Other Debt Service	-	-	-	0%	1	-	0%
<b>Total Debt Service</b>	<b>2,507</b>	<b>2,507</b>	<b>-</b>	<b>0%</b>	<b>2,501</b>	<b>-</b>	<b>0%</b>
<b>TOTAL ALL</b>	<b>\$ 173,296</b>	<b>\$ 173,296</b>	<b>\$ 6,482</b>	<b>4%</b>	<b>\$ 144,969</b>	<b>\$ 5,568</b>	<b>4%</b>

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

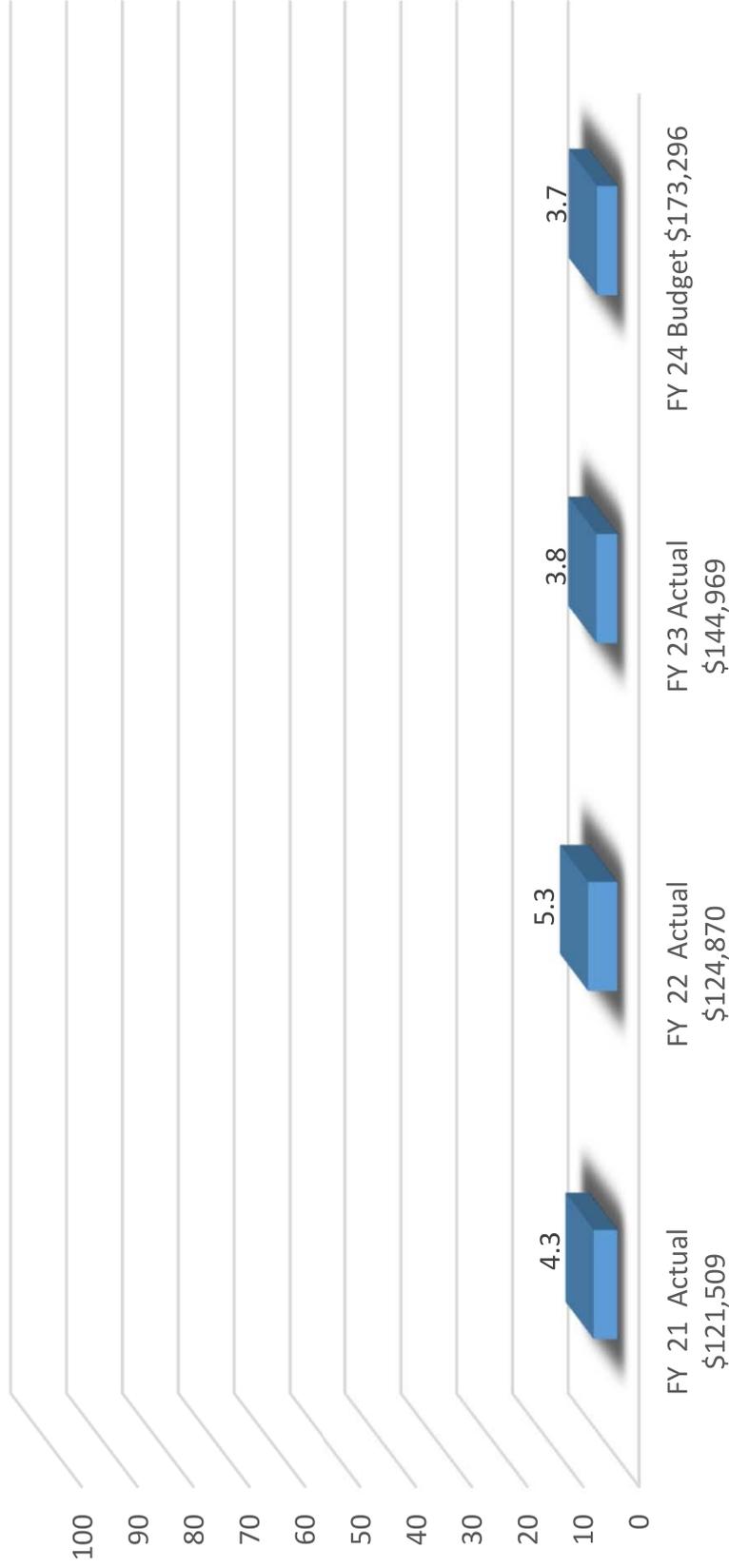
2020-21	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	1.9%	1.9%	1.7%	1.7%	7.5%	7.5%	5.2%	5.2%	13.9%	13.9%	0.1%	0.1%	4.3%	4.3%
August	4.4%	6.3%	4.7%	6.3%	10.2%	17.7%	20.2%	25.5%	13.6%	27.5%	0.1%	0.2%	5.8%	9.2%
Sept	7.6%	13.9%	7.9%	14.2%	3.9%	21.6%	5.3%	30.8%	28.8%	56.3%	1.0%	1.1%	7.4%	17.2%
Oct	11.6%	25.5%	9.9%	24.1%	11.7%	33.3%	11.0%	41.8%	8.5%	64.8%	0.1%	1.2%	10.0%	24.7%
Nov	7.6%	33.1%	8.1%	32.2%	3.6%	36.9%	6.3%	48.1%	7.2%	72.0%	0.1%	1.3%	6.6%	34.3%
Dec	7.7%	40.8%	10.4%	42.6%	20.3%	57.2%	4.5%	52.6%	1.9%	73.8%	0.1%	1.4%	7.5%	41.7%
Jan	8.0%	48.8%	8.1%	50.7%	8.3%	65.5%	4.9%	57.5%	0.4%	74.3%	0.1%	1.5%	6.7%	48.8%
Feb	7.6%	56.4%	8.0%	58.7%	3.7%	69.2%	5.2%	62.7%	0.6%	74.9%	0.1%	1.6%	6.3%	55.3%
March	7.7%	64.1%	7.9%	66.6%	9.7%	78.8%	7.9%	70.7%	0.9%	75.8%	0.1%	1.6%	6.8%	71.1%
April	11.6%	75.7%	10.0%	76.5%	7.6%	86.4%	8.6%	79.3%	0.9%	76.7%	85.2%	86.8%	18.0%	77.5%
May	18.7%	94.3%	18.8%	95.4%	6.5%	93.0%	8.2%	87.4%	2.6%	79.2%	13.1%	99.9%	16.2%	94.5%
June	5.7%	100.0%	4.6%	100.0%	7.0%	100.0%	12.6%	100.0%	20.8%	100.0%	0.1%	100.0%	6.0%	100.0%

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	2.0%	2.0%	1.6%	1.6%	12.5%	12.5%	11.6%	11.6%	5.4%	5.4%	0.0%	0.0%	3.7%	3.7%
August														
Sept														
Oct														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														

## PERCENT OF EXPENSES INCURRED JULY



\*\*\*Amounts in Thousands