

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Apr-23

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 37,831,086	\$ 5,020,443	\$ 43,471,983	\$ 1,853,387	\$ 88,176,899
Revenue	126,532,000	7,104,000	6,655,000	2,809,000	\$ 143,100,000
Expenditures	119,340,000	5,997,000	19,842,000	2,500,000	\$ 147,679,000
Transfers	(4,225,000)	(636,561)	4,861,561	-	\$ -
Net Gain (Loss)	2,967,000	470,439	(8,325,439)	309,000	\$ (4,579,000)
End Balance	\$ 40,798,086	\$ 5,490,882	\$ 35,146,544	\$ 2,162,387	\$ 83,597,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 34,430,048	\$ 3,401,038	\$ 37,831,086	Operating \$ 2,967,000
Revenue	50,588,000	75,944,000	126,532,000	Non-Operating (7,546,000)
Expenditures	41,600,000	77,740,000	119,340,000	Total \$ (4,579,000)
Transfers	(4,225,000)		(4,225,000)	
Net Gain (Loss)	4,763,000	(1,796,000)	2,967,000	
End Balance	\$ 39,193,048	\$ 1,605,038	\$ 40,798,086	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,439,184	\$ 1,297,685	\$ 283,574	\$ 5,020,443
Revenue	5,604,000	1,100,000	400,000	7,104,000
Expenditures	4,497,000	1,100,000	400,000	5,997,000
Transfers	(636,561)			(636,561)
Net Gain (Loss)	470,439	-	-	470,439
End Balance	\$ 3,909,623	\$ 1,297,685	\$ 283,574	\$ 5,490,882

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,809,000	2,809,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	309,000	309,000
End Balance	\$ -	\$ 2,162,387	\$ 2,162,387

Cash reserve % of annual expense	June	Forecast	November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	34.2%	Forecast		\$ (4,579)	\$ 2,967
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)
6/30/14 Cash Reserve %	23.7%	Actual	5.0%	\$ 443	\$ 671

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,580,200
Excess of Min Required Balance	\$ 37,217,886

BUDGET MESSAGE FY23 - 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. **FY23 operating gain/loss** is break-even compared to \$.6M FY22 operating loss. FY23 **operating loss was initially \$2.0M** before **reducing COP reallocation funds** allocated to the Capital Fund by \$2M to obtain break-even for operating funds. (see cash flow page 1, note 2)
2. **Cash reserve.** Historically, reserves are 23.7% in FY14, 21.3% in FY15, 25.0% in FY16, 26.7% in FY17, 28.8% in FY18, 30.3% in FY19, 36.2% in FY20, and 35.9% in FY21. FY22 forecast is 32.0% (decrease of 3.9%) and **FY23 budget is 30.3%**. (See cash flow page 3)
3. **COP Fund reallocation of 45.25 cent tax levy.** \$9.7M (45.25 cents) tax levy revenue, previously used for COP debt, is now reallocated in FY23 to use **\$2.6M (12 cents)** for Prop S **bond debt, \$3.8M for General Fund, and \$3.3M for Capital Fund** reserves for future HVAC needs. The **initial plan in FY22** was to gradually increase the General Fund allocations by \$1M through FY28, and reserve the remaining funds each year into the Capital Fund for future HVAC needs. This would have **placed \$23M into the Capital Fund over 7 years**. Due to increasing deficits, the amount reserved for the Capital Fund in **FY23 is \$2M less than planned** originally. The cumulative capital funds reserved over 7 years is **now estimated to be \$12.5M** instead of \$23M. (see cash flow page 4 and 5)
4. **Forecast.** Forecast schedules show **FY26 operating deficits growing to \$4.3M** and a cash reserve of **21.2%**. While the forecast can vary significantly plus or minus, the overall trend indicates a **critical need to develop revenue plan for operating fund deficits**.
5. **Finance dashboard benchmarks.** See the **Finance Dashboard schedule on page 6** in the Cash Flow section. This DESE website data clearly shows the district is operating with less resources than virtually all 22 county districts **ranking 21st in operating expense per student** (daily operations), and **last in tax rate and debt per student** (capital projects for infrastructure). The following points should be considered while developing strategic financial plans.
 - Salaries and benefits are **over 85%** of operating fund expenses. Yet **Prop R, Prop A, and Prop S** addressed capital needs, and staff positions were restored or added. But it did **nothing to improve competitive pay** to attract and retain existing staff.
 - So, **how much salary is needed** to effectively retain and attract all staff positions? We don't know because **we don't have salary targets** for each position, therefore we cannot quantify the cost needed to hit the target. The BOE should require such calculation to **better understand how annual salary decisions move closer to the target and to enable calculating tax levy needs**.
 - **34 interventionists** were added to 17 schools and are **funded by ESSER** at a FY22 cost of **\$2.3M for salaries and benefits**. Existing deficits do not allow these interventionists to be retained when ESSER funding **ceases after FY24**. The cost of retaining this staff after FY24 is **estimated at 12 cents of tax levy**.
 - So **what is an appropriate revenue benchmark** for Mehlville? Mehlville has the **4th largest enrollment** of the 22 county districts. The **larger districts are Rockwood, Parkway, and Hazelwood** and all have higher tax rates. In many aspects, Mehlville is **NOT comparable** to any of these 3 larger districts, such as community culture, community wealth, student demographics, ELL %'s, etc..... However, it is helpful to

be able to **benchmark how the Mehlville tax rate and revenue per student compares with other larger districts**. Therefore, **for only those isolated factors, I make a comparison**. Hazelwood's higher tax rate is understandable due much lower assessed values, but Parkway and Rockwood have higher or similar assessed values. If Mehlville **matched Parkway's tax rate it would be 34 cents higher** and produce **\$7.2M more revenue per year**. Even with this rate increase, **Parkway's revenue per student is more since their assessed value per student is 45% higher**. To **match Parkway revenue per student**, Mehlville would have to raise the tax rate **roughly 49 cents instead of 34 cents**. Similarly, if Mehlville matched **Rockwood's tax rate** it would be **46 cents higher** and produce **\$9.8M more revenue per year**. Since **Rockwood's assessed value per student is 6% lower**, to match Rockwood revenue per student, Mehlville would have to raise the tax rate **roughly 43.5 cents instead of 46 cents**. **None of this factors the higher percentage of ELL students** compared to all other county districts. **Tax revenue must be increased or else major cuts will be needed in the future**

- Mehlville has the **highest percentage of ELL students in the county**. This increases the cost of education to hire additional education specialists. **When factoring comparable revenue benchmarks, Mehlville needs additional tax revenue to level the education playing field to compensate for the higher cost of ELL**. The 34 interventionists that were mentioned earlier cost \$2.3M plus other costs associated with ELL. This must be factored into revenue targets. So, when comparing to any other district tax rate, **there must be an ELL factor that is added to the tax rate to equate to equal education**.
6. **ESSER II/III funding**. \$4.7M ESSER funds are budgeted to be spent in FY23 compared to \$3.5M forecast to be spent in FY22. Revenues offset the expenses so **net impact to operating funds is zero**. (see cash flow page 1, note #5)
 7. **Prop S** bond proceeds of \$37.7M were received FY21. Cost of issuance is \$325K paid in FY21. \$2.5M capital projects expense is forecast for FY22 and \$17M is budgeted for FY23 but this may significantly fluctuate based on project timing. (see capital section, pages 1 & 2)
 8. **Food service Fund (non-operating funds)**. FY22 forecast gain is \$2.5M due to the federal program providing free meals to all students but is discontinued for FY23. So FY23 is back normal break-even operations plus \$.7M for kitchen remodeling that puts the fund loss to \$.9M. The kitchen remodeling was made possible by the FY22 gains. (see cash flow page 1, note #7)
 9. **Health insurance rates** are budgeted to **increase 9.5%**. 2022 calendar year-to-date claims **through May have increased 34.5%** while the USI Consulting last fall **projected 2.4% increase**. They are studying current trends to determine how much of the increase is due to claim volume versus claim rate increases. Due to inflationary trends, labor shortage, and salary spikes, there **may be significant adjustments to both rates and coverage changes**.



Finance Dashboard

District	Enrollment 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

Assessed Value per Student FY22	
1 Clayton	\$ 621,034
2 Brentwood	\$ 522,103
3 Ladue	\$ 509,070
4 University City	\$ 369,430
5 Parkway	\$ 355,462
6 Kirkwood	\$ 329,297
7 Valley Park	\$ 326,876
8 Maplewood	\$ 292,557
9 Pattonville	\$ 289,339
10 Webster Groves	\$ 252,417
11 Lindbergh	\$ 251,798
12 Rockwood	\$ 237,694
13 Mehville	\$ 237,142
14 Affton	\$ 224,547
15 Hancock Place	\$ 156,343
16 Ferguson-Florissant	\$ 148,790
17 Hazelwood	\$ 145,848
18 Normandy	\$ 124,665
19 Ritenour	\$ 123,490
20 Bayless	\$ 119,073
21 Riverview Gardens	\$ 56,864
22 Jennings	\$ 48,222

Represents community economic strength

Blended Tax Rate for Fall 2022	
1 Riverview Gardens	7.5745
2 Jennings	6.2036
3 Hazelwood	6.1920
4 Normandy	6.1030
5 Maplewood	5.5920
6 Affton	5.2098
7 Hancock Place	5.1343
8 Ferguson-Florissant	5.0853
9 Pattonville	5.0752
10 Ritenour	5.0433
11 Valley Park	5.0432
12 Brentwood	4.7921
13 University City	4.6372
14 Webster Groves	4.5953
15 Bayless	4.5212
16 Clayton	4.3516
17 Rockwood	4.1483
18 Kirkwood	4.1108
19 Parkway	3.9981
20 Lindbergh	3.9260
21 Ladue	3.7160
22 Mehville	3.6784

Represents community funding

Note: DESE public report unavailable.

Cash Reserve % FY22	
1 Webster Groves	61.60
2 Clayton	61.18
3 Brentwood	60.82
4 Affton	59.25
5 Ladue	59.21
6 Hancock Place	53.78
7 Maplewood	52.07
8 Kirkwood	50.87
9 Pattonville	43.60
10 Hazelwood	41.71
11 Jennings	41.56
12 Bayless	38.25
13 Valley Park	37.56
14 Riverview Gardens	37.06
15 Mehville	36.96
16 Ritenour	35.23
17 Parkway	33.46
18 Rockwood	31.99
19 Normandy	26.97
20 University City	25.19
21 Lindbergh	24.32
22 Ferguson-Florissant	15.52

Represents June 30th cash reserves.

% includes food service funds while financial statements exclude them.

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

Expense per Student FY22	
1 CLAYTON	21,398
2 BRENTWOOD	20,734
3 UNIVERSITY CITY	18,500
4 NORMANDY SCHOOLS CO	17,308
5 Pattonville	15,893
6 MAPLEWOOD-RICHMOND	15,809
7 VALLEY PARK	14,984
8 HANCOCK PLACE	14,953
9 Ladue	14,911
10 Ferguson-Florissant	13,968
11 Parkway	13,686
12 Kirkwood	13,183
13 Webster Groves	12,991
14 AFFTON 101	12,414
15 Hazelwood	12,407
16 Ritenour	11,965
17 Rockwood	11,334
18 JENNINGS	11,252
19 BAYLESS	11,136
20 Mehville	10,903
21 Lindbergh	10,830
22 Riverview Gardens	10,364

Represents student education investment

Capital Expense per Student FY22	
1 Brentwood	\$ 20,931
2 Ladue	\$ 11,694
3 Maplewood	\$ 10,680
4 Hancock Place	\$ 7,959
5 Normandy	\$ 7,811
6 Lindbergh	\$ 7,338
7 Bayless	\$ 4,653
8 Affton	\$ 3,271
9 Kirkwood	\$ 2,662
10 Clayton	\$ 1,990
11 Webster Groves	\$ 1,650
12 Parkway	\$ 1,572
13 University City	\$ 986
14 Ferguson-Florissant	\$ 922
15 Mehville	\$ 891
16 Riverview Gardens	\$ 824
17 Rockwood	\$ 696
18 Hazelwood	\$ 468
19 Pattonville	\$ 443
20 Jennings	\$ 412
21 Ritenour	\$ 202
22 Valley Park	\$ 186

Represents investment in infrastructure.

Outstanding Debt per Student FY22	
1 Brentwood	\$ 67,131
2 Ladue	\$ 60,364
3 Maplewood	\$ 38,831
4 Lindbergh	\$ 29,341
5 University City	\$ 24,882
6 Valley Park	\$ 24,542
7 Clayton	\$ 24,323
8 Hancock Place	\$ 21,872
9 Normandy	\$ 21,529
10 Parkway	\$ 14,708
11 Pattonville	\$ 14,523
12 Webster Groves	\$ 14,358
13 Kirkwood	\$ 14,035
14 Hazelwood	\$ 12,640
15 Bayless	\$ 9,790
16 Ritenour	\$ 8,970
17 Rockwood	\$ 8,213
18 Affton	\$ 7,708
19 Ferguson-Florissant	\$ 5,815
20 Jennings	\$ 5,066
21 Riverview Gardens	\$ 4,448
22 Mehville	\$ 3,829

Represents investment in infrastructure.

FY23 Object Budget ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,111,400	751,177	1,360,223
Classified salary	6,400	-	6,400
Benefits	375,889	129,874	246,015
Health Ins	329,902	116,436	213,466
Prof Services 6319	326,000	107,000	219,000
Contracted Trans 6341	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	2,200	-	2,200
Other Supplies 6491	71,050	37,500	33,550
Capital	1,999,762	355,678	1,644,084
sub-total	5,222,603	1,497,665	3,724,938
Food Service reclass	-	-	-
Expense FY23 total	5,222,603	1,497,665	3,724,938
Control total	5,222,603		
Target	4,287,929		
Revenue total	5,222,603	1,497,665	3,724,938

FY23 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	1,407,498	458,851	948,647
Classified salary	6,856	-	6,856
Benefits	249,050	82,458	166,592
Health Ins	173,030	66,344	106,686
Prof Services 6319	160,000	160,000	-
Contracted Trans 6341	84	-	84
General Supplies 6412	-	-	-
Gasoline 6486	1,091	-	1,091
Other Supplies 6411/6491	71,000	37,500	33,500
Capital	894,288	355,678	538,610
sub-total	2,962,897	1,160,831	1,802,066
Food Service reclass	-	-	-
Expense FY23 total	2,962,897	1,160,831	1,802,066
Unreimbursed Exp	358,514	131,288	227,226
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	2,604,383	1,029,543	1,574,840
Total Revenue	2,722,956	1,062,432	1,660,524

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	703,902	292,326	411,576
Classified salary	(456)	-	(456)
Benefits	126,839	47,416	79,423
Health Ins	156,872	50,092	106,780
Prof Services 6319	166,000	(53,000)	219,000
Contracted Trans 6341	(84)	-	(84)
General Supplies 6412	-	-	-
Gasoline 6486	1,109	-	1,109
Other Supplies 6491	50	-	50
Capital	1,105,474	-	1,105,474
sub-total	2,259,706	-	-
Food Service reclass	-	-	-
Expense FY23 total	2,259,706	-	-
FY 23 Revenue Total	2,499,647	435,233	2,064,414

ESSER Salary Buckets

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual
6111 Teacher	1,724,471	1,735,192	1,927,300		1,736,096	
6121 Subs	10,520	13,455	34,950		77,576	
6131 Student clubs	38,635	66,215	51,150		58,988	
6131 Student instruction	102,000	156,197	98,000		283,730	
Total Certified	1,875,626	1,971,059	2,111,400		2,156,390	
6151 10 month transport	16,000	7,275	6,400		82,998	

ESSER II & III Actual/Budget Summary - All Years												
	Total ESSER II	Total ESSER III	Actual FY21 ESSER II	Actual FY21 ESSER III	Actual FY22 ESSER II	Actual FY22 ESSER III	Budget FY23 ESSER II	Budget FY23 ESSER III	Budget FY24 ESSER II	Budget FY24 ESSER III	Budget FY25 ESSER II	Budget FY25 ESSER III
6111	1,360,513	4,038,075	-	-	623,186	1,112,006	737,327	1,189,973	-	1,736,096	-	-
6121	14,405	111,576	-	-	13,455	-	950	34,000	-	77,576	-	-
6131	79,115	635,165	-	-	66,215	156,197	12,900	136,250	-	342,718	-	-
6151	-	96,673	-	-	-	7,275	-	6,400	-	82,998	-	-
6151 Food	720,473	-	720,473	-	-	-	-	-	-	-	-	-
6200	253,184	870,898	-	-	123,310	227,499	129,874	246,015	-	397,384	-	-
6200 Food	104,527	-	104,527	-	-	-	-	-	-	-	-	-
6241	204,573	702,518	-	-	88,137	159,150	116,436	213,466	-	329,902	-	-
6319	107,000	459,000	-	-	-	240,000	107,000	219,000	-	-	-	-
6341	-	-	-	-	-	-	-	-	-	-	-	-
6412	68,701	-	-	-	68,701	-	-	-	-	-	-	-
6486	-	49,109	-	-	-	1,909	-	2,200	-	45,000	-	-
6491	772,148	138,235	-	-	734,648	-	37,500	33,550	-	67,185	-	37,500
6521	407,219	1,644,084	-	-	51,541	-	355,678	1,644,084	-	-	-	-
Grand Total	4,091,858	8,745,333	825,000	-	1,769,193	1,904,036	1,497,665	3,724,938	-	3,078,859	-	37,500
Target	4,091,858	9,205,367										

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

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance FEB 28	\$ 69,773,992	\$ 5,468,631	\$ 39,560,966	\$ 3,873,539	\$ 118,677,128
Revenue	4,121,404	662,269	399,591	34,156	5,217,420
Expenditures	12,467,989	690,968	3,210,073	1,975,000	18,344,030
Transfers	-	-	-	-	-
Fund Balance MAR 31	61,427,407	5,439,932	36,750,484	1,932,695	105,550,518
Short Term Borrowing					
Other Deposits				-	-
Investments	60,000,000	4,000,000	36,492,367	-	100,492,367
Escrow Deposits				-	-
Cash Balance MAR 31	\$ 1,427,407	\$ 1,439,932	\$ 258,117	\$ 1,932,695	\$ 5,058,151

(1)

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance FEB 28	\$ 45,165,376	\$ 24,608,616	\$ 3,722,305	\$ 1,506,173	\$ 240,153
Revenue	1,772,005	2,349,399	527,556	100,212	34,501
Expenditures	4,063,556	8,404,433	550,943	112,394	27,631
Transfers			-		
Fund Balance MAR 31	42,873,825	18,553,582	3,698,918	1,493,991	247,023
Investments	42,000,000	18,000,000	3,000,000	1,000,000	
Cash Balance MAR 31	\$ 873,825	\$ 553,582	\$ 698,918	\$ 493,991	\$ 247,023

	Restricted Debt		FY2023 Full Year		
	COP #450	Debt #300	Budget	Forecast	
Fund Balance FEB 28	\$ -	\$ 3,873,539	Revenue \$ 134,442	\$ 143,100	
Revenue	-	34,156	Expense \$ (149,300)	(147,679)	
Expenditures	-	1,975,000	Fund Inc(Dec) \$ (14,858)	\$ (4,579)	
Transfers		-			
Fund Balance MAR 31	-	1,932,695			
Investments			Operating \$ 14	\$ 2,967	
Escrow Deposits			Non-operating (14,872)	(7,546)	
Other Deposits			Total \$ (14,858)	\$ (4,579)	
Cash Balance MAR 31	\$ -	\$ 1,932,695			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Forecast</u>
			6/30/2022 \$ 88,177	\$ 88,177	
			Cash Inc(Dec) (14,858)	(4,579)	
			6/30/2023 \$ 73,319	\$ 83,598	

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 and Midwest Bank.

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	-	-	-	
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	40,077	5,741	4,121	-	-	-	108,452
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	(8,865)	(8,889)	(12,468)	-	-	-	(81,306)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	31,212	(3,148)	(8,347)	-	-	-	27,146
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	-	
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	61,427	-	-	-	
Annual Exp	117,521	117,521	117,521	117,521	117,521	117,521	117,521	117,521	117,521	-	-	-	
Cash Res %	32.4%	29.5%	21.8%	17.1%	11.4%	35.5%	62.0%	59.4%	52.3%	0.0%	0.0%	0.0%	

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	-	-	-	
Revenue	800	181	378	563	499	484	453	496	528	-	-	-	4,382
Expense	(46)	(63)	(335)	(590)	(553)	(314)	(556)	(479)	(551)	-	-	-	(3,486)
Difference	753	119	43	(27)	(54)	170	(102)	18	(23)	-	-	-	896
Transfer	(50)	-	(50)	(93)	-	(435)	(6)	(3)	-	-	-	-	
End Bal	4,143	4,261	4,254	4,134	4,080	3,816	3,708	3,722	3,699	-	-	-	

Activity #600/Athletic #700

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	-	-	-	
Revenue	22	97	184	222	130	87	67	108	135	-	-	-	1,051
Expense	(60)	(66)	(99)	(113)	(115)	(119)	(97)	(82)	(140)	-	-	-	(891)
Difference	(38)	31	85	109	15	(32)	(30)	26	(5)	-	-	-	160
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	1,741	-	-	-	

Capital #410

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	-	-	-	
Revenue	138	162	1,174	278	239	1,343	1,061	129	400	-	-	-	4,924
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	(1,263)	(554)	(3,210)	-	-	-	(15,832)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	(202)	(426)	(2,810)	-	-	-	(10,908)
Transfer	50	-	50	93	-	3,985	6	3	-	-	-	-	
End Bal	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	36,750	-	-	-	

Non-Debt sub-total

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	-	-	-	
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	41,659	6,475	5,183	-	-	-	118,810
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(16,369)	-	-	-	(101,515)
Difference	(1,544)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	30,878	(3,530)	(11,186)	-	-	-	17,294
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	103,618	-	-	-	

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	-	-	-	
Revenue	8	8	9	5	17	1,327	1,119	53	34	-	-	-	2,579
Expense	-	(525)	-	-	-	-	-	-	(1,975)	-	-	-	(2,500)
Difference	8	(517)	9	5	17	1,327	1,119	53	(1,941)	-	-	-	79
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	1,933	-	-	-	

Grand Total

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	-	-	-	
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	42,778	6,528	5,217	-	-	-	121,389
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(18,344)	-	-	-	(104,015)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	31,997	(3,476)	(13,127)	-	-	-	17,374
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	105,551	-	-	-	

MEHLVILLE SCHOOL DISTRICT
Monthly Cash Summary - Full Year (000's)
FY22

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	36,166	35,562	31,515	26,583	17,152	8,937	47,054	63,067	58,945	54,682	48,200	39,192	
Revenue	2,478	2,480	3,468	2,534	3,935	47,367	24,843	3,965	4,005	5,430	9,781	5,607	115,891
Expense	(3,082)	(6,526)	(8,400)	(11,965)	(8,150)	(9,249)	(8,830)	(8,087)	(8,268)	(11,913)	(18,789)	(6,967)	(110,226)
Difference	(604)	(4,046)	(4,932)	(9,431)	(4,215)	38,117	16,013	(4,122)	(4,263)	(6,483)	(9,008)	(1,361)	5,665
Transfer	-	-	-	-	(4,000)	-	-	-	-	-	-	-	
End Bal	35,562	31,515	26,583	17,152	8,937	47,054	63,067	58,945	54,682	48,200	39,192	37,831	
Annual Exp	110,226	110,226	110,226	110,226	110,226	110,226	110,226	110,226	110,226	110,226	110,226	110,226	
Cash Res %	32.3%	28.6%	24.1%	15.6%	8.1%	42.7%	57.2%	53.5%	49.6%	43.7%	35.6%	34.3%	

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

Food Service #500

Beg Bal	1,400	1,409	1,380	1,289	1,566	1,896	1,492	2,489	2,236	2,962	3,201	2,823	
Revenue	78	90	210	798	819	47	1,366	194	1,143	772	106	932	6,557
Expense	(69)	(119)	(248)	(521)	(489)	(452)	(369)	(447)	(417)	(517)	(445)	(317)	(4,409)
Difference	9	(29)	(38)	277	330	(404)	997	(253)	726	255	(339)	616	2,147
Transfer	-	-	(53)	-	-	-	-	-	-	(17)	(39)	-	
End Bal	1,409	1,380	1,289	1,566	1,896	1,492	2,489	2,236	2,962	3,201	2,823	3,439	

Activity #600/Athletic #700

Beg Bal	1,488	1,471	1,469	1,583	1,643	1,717	1,705	1,705	1,733	1,693	1,635	1,657	
Revenue	24	50	181	146	190	75	79	90	87	139	240	99	1,401
Expense	(41)	(52)	(67)	(86)	(116)	(87)	(79)	(62)	(128)	(197)	(219)	(174)	(1,308)
Difference	(18)	(2)	114	60	74	(12)	(0)	28	(40)	(57)	22	(76)	93
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,471	1,469	1,583	1,643	1,717	1,705	1,705	1,733	1,693	1,635	1,657	1,581	

Capital #410

Beg Bal	40,560	39,073	38,261	35,934	35,346	39,036	41,556	42,811	42,935	42,945	42,322	43,161	
Revenue	95	94	122	121	156	2,961	1,530	158	119	247	998	348	6,949
Expense	(1,581)	(906)	(2,503)	(709)	(466)	(441)	(275)	(34)	(110)	(887)	(198)	(37)	(8,145)
Difference	(1,487)	(812)	(2,380)	(588)	(310)	2,520	1,255	125	9	(640)	801	311	(1,196)
Transfer	-	-	53	-	4,000	-	-	-	-	17	39	-	
End Bal	39,073	38,261	35,934	35,346	39,036	41,556	42,811	42,935	42,945	42,322	43,161	43,472	

Non-Debt sub-total

Beg Bal	79,614	77,515	72,626	65,389	55,707	51,586	91,808	110,072	105,850	102,282	95,358	86,833	
Revenue	2,674	2,714	3,982	3,598	5,099	50,450	27,818	4,408	5,355	6,589	11,125	6,985	130,798
Expense	(4,773)	(7,603)	(11,218)	(13,280)	(9,221)	(10,229)	(9,553)	(8,630)	(8,923)	(13,513)	(19,650)	(7,495)	(124,089)
Difference	(2,099)	(4,889)	(7,236)	(9,682)	(4,121)	40,222	18,265	(4,222)	(3,568)	(6,924)	(8,525)	(509)	6,710
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	77,515	72,626	65,389	55,707	51,586	91,808	110,072	105,850	102,282	95,358	86,833	86,324	

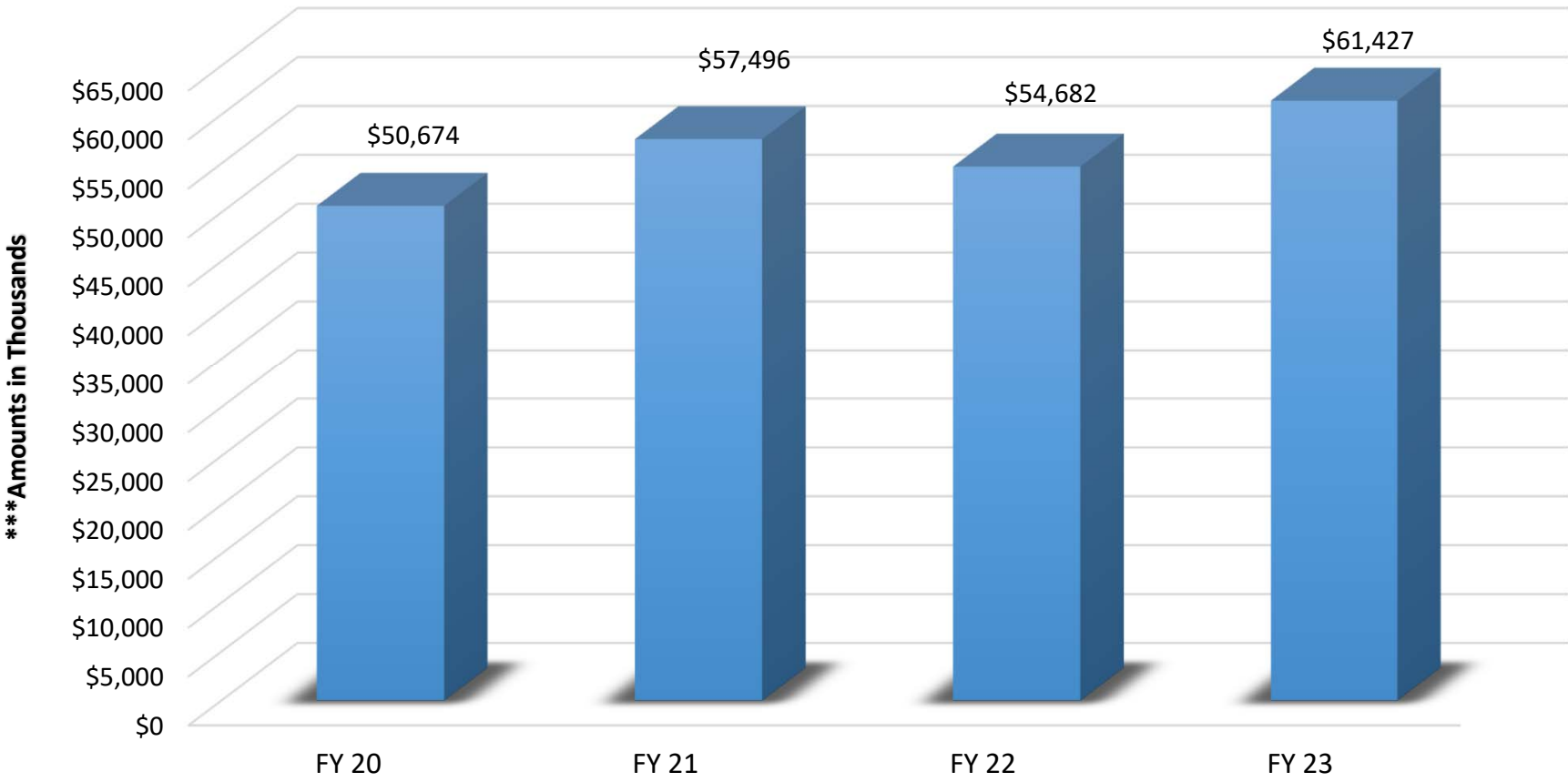
COP #450/G.O. #300

Beg Bal	-	-	-	4	6	21	1,571	1,944	1,592	1,606	1,680	1,844	
Revenue	-	-	4	3	14	1,550	764	38	16	74	162	9	2,635
Expense	-	-	-	-	-	-	(391)	(391)	(2)	-	2	-	(782)
Difference	-	-	4	3	14	1,550	373	(352)	14	74	164	9	1,853
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	-	-	4	6	21	1,571	1,944	1,592	1,606	1,680	1,844	1,853	

Grand Total

Beg Bal	79,614	77,515	72,626	65,393	55,714	51,606	93,378	112,016	107,441	103,888	97,038	88,677	
Revenue	2,674	2,714	3,986	3,601	5,114	52,001	28,582	4,447	5,371	6,663	11,287	6,995	133,433
Expense	(4,773)	(7,603)	(11,218)	(13,280)	(9,221)	(10,229)	(9,944)	(9,021)	(8,925)	(13,513)	(19,648)	(7,495)	(124,870)
Difference	(2,099)	(4,889)	(7,232)	(9,680)	(4,107)	41,772	18,638	(4,575)	(3,554)	(6,850)	(8,361)	(500)	8,563
End Bal	77,515	72,626	65,393	55,714	51,606	93,378	112,016	107,441	103,888	97,038	88,677	88,177	

OPERATING FUND BALANCE AS OF MARCH



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

Mehlville School District
Budget Review of FY23 Revenues
March 2023

REVENUES (000's)	FY23				FY22		
	Orig Budget	Forecast	Actual	% of	Actual	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 78,210	\$ 81,650	\$ 76,550	94%	\$ 77,727	\$ 72,383	93%
Delinquent Taxes	1,150	1,150	1,122	98%	524	488	93%
Prop C Sales Tax	12,135	12,109	9,595	79%	11,722	9,006	77%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	1,494	75%	1,835	1,297	71%
Earnings on Invest.	400	2,030	1,796	88%	143	33	23%
Food Service-Program	1,656	2,250	1,806	80%	436	308	71%
Food Service-Non-Pro	638	400	319	80%	94	70	74%
Student Activities	1,615	1,615	1,150	71%	1,520	1,013	67%
Community Service	540	540	438	81%	538	389	72%
VICC	997	1,196	359	30%	1,080	324	30%
Other	257	275	272	99%	362	288	80%
Total Local	99,798	105,415	\$ 94,901	90%	\$ 96,334	\$ 85,599	89%
Fines etc	75	99	\$ 99	100%	\$ 40	\$ 40	100%
State Assessed Util	1,640	1,640	-	0%	1,619	-	0%
Total County	1,715	1,739	\$ 99	6%	\$ 1,659	\$ 40	2%
Basic Formula	11,696	12,242	\$ 9,118	74%	\$ 12,093	\$ 9,104	75%
Transportation	2,575	3,025	2,284	76%	863	639	74%
Early Childhood	4,172	4,172	4,187	100%	4,068	1,708	42%
Classroom Trust	3,950	3,950	2,932	74%	3,950	2,962	75%
Educational Screen (PAT)	180	180	126	70%	190	89	47%
Career Education	35	35	27	77%	31	29	94%
Food Service	30	30	-	0%	51	-	0%
Enhancement Grant	-	-	7	0%	8	8	100%
Other	8	13	-	0%	-	-	#DIV/0!
Total State	22,646	23,647	\$ 18,681	79%	\$ 21,254	\$ 14,539	68%
Medicaid	180	180	138	77%	177	127	72%
Vocational Edu (Perkins)	130	130	114	88%	121	80	66%
Early Childhood	74	74	54	73%	80	63	79%
School Lunch	1,500	2,265	1,745	77%	4,704	3,420	73%
School Breakfast	366	560	415	74%	1,270	947	75%
Title I	975	1,236	582	47%	1,567	974	62%
Title III & IV	230	205	119	58%	240	164	68%
Title II	215	315	149	47%	125	51	41%
Other	4,985	5,506	2,917	53%	4,258	1,235	29%
Total Federal	8,655	10,471	\$ 6,233	60%	\$ 12,542	\$ 7,061	56%
Sale of Property	23	23	\$ 19	83%	\$ 28	\$ 27	96%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	234	58%	391	261	67%
Trans From Others	1,200	1,400	1,222	87%	1,225	961	78%
Total Misc	1,628	1,828	\$ 1,475	81%	\$ 1,644	\$ 1,249	76%
GRAND TOTAL	\$ 134,442	\$ 143,100	\$ 121,389	85%	\$ 133,433	\$ 108,488	81%

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

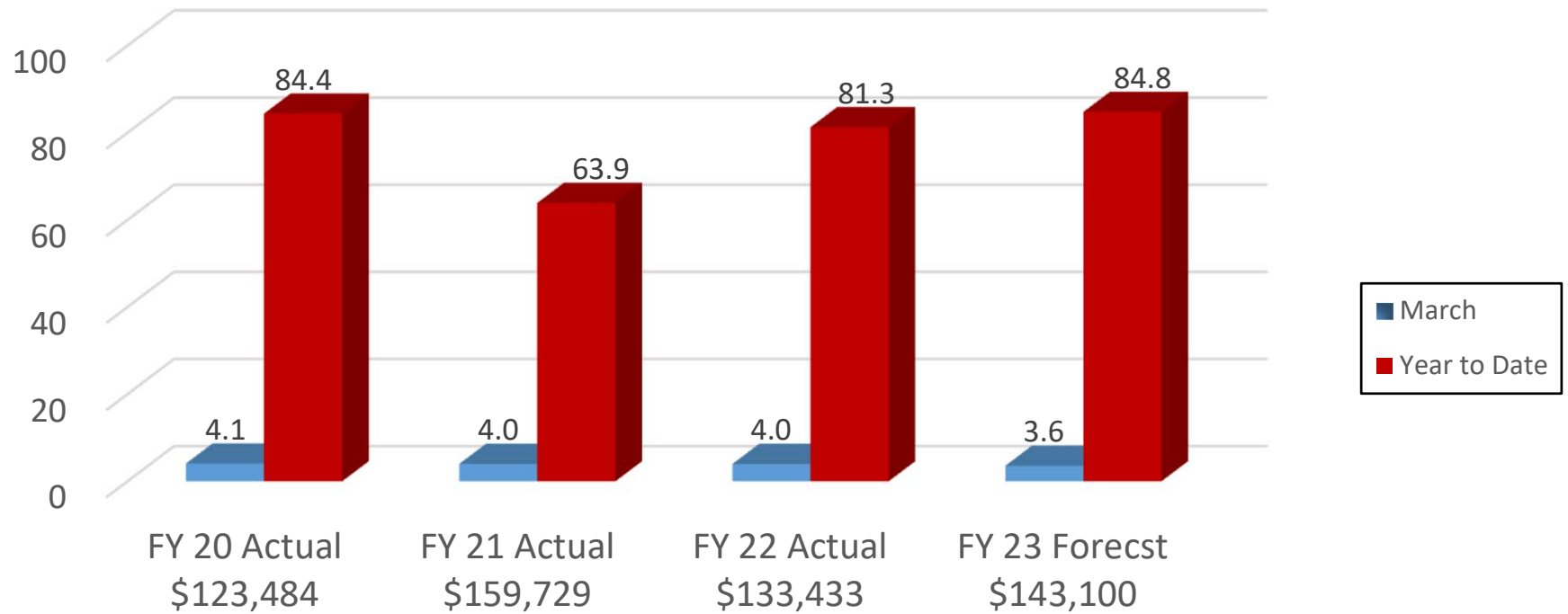
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%	0.0%	12.9%	8.0%	28.4%	15.3%	21.1%	2.7%	31.6%	3.2%	11.1%
Nov	1.9%	8.5%	0.0%	12.9%	6.5%	34.9%	6.4%	27.5%	7.0%	38.6%	2.8%	14.0%
Dec	41.4%	49.9%	0.0%	12.9%	7.3%	42.1%	5.4%	32.9%	6.3%	45.0%	33.6%	47.6%
Jan	33.3%	83.3%	0.0%	12.9%	7.4%	49.5%	4.4%	37.3%	19.4%	64.4%	27.5%	75.0%
Feb	2.6%	85.9%	87.1%	100.0%	9.4%	58.9%	5.6%	42.9%	13.0%	77.3%	5.2%	80.2%
March	2.5%	88.3%	0.0%	100.0%	11.7%	70.6%	6.6%	49.5%	3.0%	80.4%	4.1%	84.4%
April	1.5%	89.9%	0.0%	100.0%	10.4%	81.0%	32.3%	81.7%	13.5%	93.8%	3.9%	88.3%
May	7.5%	97.4%	0.0%	100.0%	9.8%	90.7%	3.1%	84.8%	2.0%	95.8%	7.6%	96.0%
June	2.6%	100.0%	0.0%	100.0%	9.3%	100.0%	15.2%	100.0%	4.2%	100.0%	4.0%	100.0%

<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%	9.5%	9.5%	6.6%	6.6%	2.8%	2.8%
August	1.8%	3.4%	0.0%	0.0%	5.9%	11.0%	0.6%	10.1%	10.3%	16.9%	2.4%	5.3%
Sept	2.0%	5.3%	5.7%	5.7%	5.8%	16.8%	11.3%	21.4%	8.8%	25.7%	3.4%	8.7%
Oct	1.9%	7.2%	0.0%	5.7%	8.9%	25.7%	5.7%	27.1%	7.8%	33.5%	3.4%	12.0%
Nov	2.0%	9.2%	0.0%	5.7%	6.9%	32.5%	3.7%	30.9%	15.8%	49.3%	3.1%	15.1%
Dec	40.2%	49.5%	0.0%	5.7%	6.6%	39.1%	11.7%	42.5%	1.6%	50.9%	31.6%	46.7%
Jan	34.7%	84.2%	0.0%	5.7%	24.2%	63.3%	1.7%	44.2%	13.1%	64.1%	29.9%	76.6%
Feb	3.3%	87.5%	0.0%	5.7%	8.4%	71.7%	10.2%	54.4%	0.1%	64.1%	4.6%	81.2%
March	2.5%	90.0%	0.0%	5.7%	7.3%	79.0%	5.1%	59.5%	16.6%	80.7%	3.6%	84.8%
April												
May												
June												

PERCENT OF REVENUES RECEIVED MARCH



***Amounts in Thousands

Mehlville School District
Budget Review of FY23 Expenses
March 2023

Exp By
 OBJECT

Expenses (000's)	FY23				% of Adi Bud	Full Year	Actual YTD	% of Full Year
	Orig Budget	Forecast	Actual					
	Full Year	Full Year	YTD					
Certified Salaries	\$ 60,540	\$ 60,194	\$ 39,628		66%	\$ 58,531	\$ 36,706	63%
Non-Certified Salaries	18,790	18,275	13,532		74%	16,448	11,715	71%
Total Salaries	79,330	78,469	53,160		68%	74,979	48,421	65%
Teacher Retirement	9,455	9,400	6,177		66%	9,049	5,673	63%
Non-Teacher Retirement	1,460	1,420	1,047		74%	1,253	900	72%
Social Security	1,284	1,235	903		73%	1,121	791	71%
Medicare	1,110	1,100	745		68%	1,048	676	65%
Medical-Dental Etc	10,165	11,756	8,088		69%	8,994	5,946	66%
Work Comp/Unemploy	476	501	501		100%	445	445	100%
Total Benefits	23,950	25,412	17,461		69%	21,910	14,431	66%
Tuition	534	450	280		62%	447	317	71%
Professional Services	1,382	1,147	685		60%	832	602	72%
Audit	13	17	17		100%	13	13	100%
Technical Services	608	630	514		82%	496	371	75%
Legal Services	25	60	31		52%	57	49	86%
Property Services	1,857	1,925	1,528		79%	1,891	1,491	79%
Contracted Trans	398	750	470		63%	456	232	51%
Professional Meetings	593	681	489		72%	485	278	57%
Property Insurance	515	524	524		100%	479	479	100%
Liability Insurance	516	542	479		88%	482	482	100%
Fidelity	-	-	-		0%	-	-	0%
Other Purch Services	1,027	1,065	854		80%	857	619	72%
Total Purchased Services	7,468	7,791	5,871		75%	6,495	4,933	76%
General Supplies	2,654	2,836	1,916		68%	3,257	2,611	80%
One - to- One	984	984	963		98%	780	780	100%
Regular Textbooks	794	1,754	356		20%	1,000	258	26%
Library Books	110	110	73		66%	104	84	81%
Periodicals	48	48	38		79%	40	40	100%
Food Supplies	1,900	2,013	1,512		75%	2,205	1,517	69%
Energy	3,075	2,806	2,192		78%	2,651	1,845	70%
Other	3,146	3,113	2,140		69%	2,522	1,486	59%
Total Supplies	12,711	13,664	9,190		67%	12,559	8,621	69%
Building	21,170	17,600	11,890		68%	5,755	5,445	95%
Site Improvement	-	-	2,271		0%	817	742	91%
Equip- General	1,105	1,109	982		89%	872	222	25%
Equip- Instructional	125	192	112		58%	188	104	55%
Vehicles	391	391	27		7%	-	-	0%
School Buses	550	550	550		100%	511	511	100%
Total Capital	23,341	19,842	15,832		80%	8,143	7,024	86%
Principal	1,450	1,450	1,870		129%	-	-	0%
Interest	1,050	1,050	630		60%	782	782	100%
Other Debt Service	-	1	1		100%	2	2	100%
Total Debt Service	2,500	2,501	2,501		100%	784	784	100%
TOTAL ALL	\$ 149,300	\$ 147,679	\$ 104,015		70%	\$ 124,870	\$ 84,214	67%

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

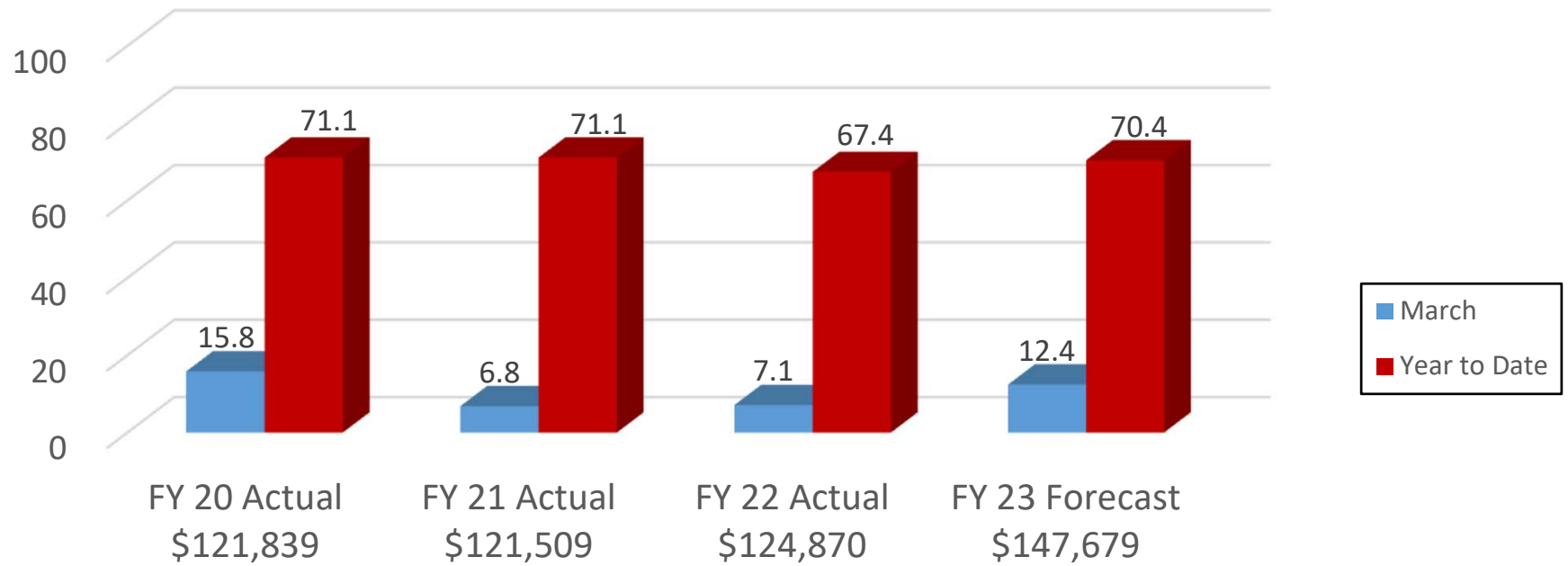
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%	35.1%	15.8%	50.6%	2.2%	2.4%	8.0%	17.2%
Oct	7.9%	22.6%	8.1%	22.4%	6.1%	27.0%	12.7%	47.8%	8.0%	58.6%	0.1%	2.5%	7.5%	24.7%
Nov	11.6%	34.2%	10.0%	32.4%	14.8%	41.8%	7.9%	55.8%	1.6%	60.2%	0.1%	2.6%	9.6%	34.3%
Dec	7.8%	41.9%	10.4%	42.8%	19.7%	61.4%	5.0%	60.8%	1.2%	61.4%	0.1%	2.7%	7.5%	41.7%
Jan	7.9%	49.9%	8.2%	50.9%	9.2%	70.6%	7.4%	68.2%	4.6%	66.1%	0.1%	2.8%	7.1%	48.8%
Feb	7.7%	57.6%	8.0%	58.9%	6.0%	76.6%	6.3%	74.4%	0.2%	66.3%	0.1%	2.9%	6.5%	55.3%
March	7.7%	65.3%	8.0%	66.9%	7.7%	84.3%	5.5%	80.0%	0.4%	66.6%	96.8%	99.7%	15.8%	71.1%
April	7.7%	73.0%	8.0%	74.9%	3.5%	87.8%	6.8%	86.8%	1.1%	67.7%	0.1%	99.8%	6.4%	77.5%
May	22.2%	95.2%	21.9%	96.8%	4.4%	92.2%	4.5%	91.3%	7.9%	75.6%	0.1%	99.9%	17.0%	94.5%
June	4.8%	100.0%	3.2%	100.0%	7.8%	100.0%	8.7%	100.0%	24.4%	100.0%	0.1%	100.0%	5.5%	100.0%

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%

<u>2022-23</u>	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%	8.8%	8.8%	2.1%	2.1%	13.4%	13.4%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.2%	3.9%	5.3%	8.3%	17.1%	11.8%	13.9%	4.2%	17.6%	21.0%	21.0%	5.4%	9.2%
Sept	11.5%	17.7%	9.0%	14.3%	4.0%	21.1%	7.8%	21.7%	14.4%	32.0%	0.0%	21.0%	10.5%	19.7%
Oct	7.8%	25.5%	7.2%	21.6%	9.2%	30.4%	9.6%	31.3%	6.8%	38.8%	0.0%	21.0%	7.7%	27.3%
Nov	7.6%	33.1%	9.1%	30.7%	20.5%	50.8%	7.0%	38.3%	4.5%	43.3%	0.0%	21.0%	7.9%	35.3%
Dec	7.7%	40.9%	12.3%	43.0%	5.3%	56.1%	7.0%	45.3%	11.2%	54.5%	0.0%	21.0%	8.7%	43.9%
Jan	7.9%	48.7%	8.1%	51.1%	4.8%	60.9%	6.7%	52.0%	6.4%	60.8%	0.0%	21.0%	7.3%	51.2%
Feb	7.7%	56.4%	7.9%	59.0%	7.4%	68.3%	6.1%	58.1%	2.8%	63.6%	0.0%	21.0%	6.8%	58.0%
March	11.3%	67.7%	9.7%	68.7%	7.0%	75.4%	9.2%	67.3%	16.2%	79.8%	79.0%	100.0%	12.4%	70.4%
April														
May														
June														

PERCENT OF EXPENSES INCURRED MARCH



***Amounts in Thousands