

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Nov-22

	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	124,708,000	6,504,000	5,998,000	2,778,000	\$ 139,988,000
Expenditures	119,739,000	5,938,000	24,917,000	2,500,000	\$ 153,094,000
Transfers	(3,550,000)	(666,000)	4,216,000	-	\$ -
Net Gain (Loss)	1,419,000	(100,000)	(14,703,000)	278,000	\$ (13,106,000)
End Balance	\$ 39,250,086	\$ 4,920,443	\$ 28,768,983	\$ 2,131,387	\$ 75,070,899

	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	\$ 1,419,000
Revenue	49,498,000	75,210,000	124,708,000	Non-Operating	(14,525,000)
Expenditures	41,384,000	78,355,000	119,739,000	Total	\$ (13,106,000)
Transfers	(3,550,000)		(3,550,000)		
Net Gain (Loss)	4,564,000	(3,145,000)	1,419,000		
End Balance	\$ 38,994,048	\$ 256,038	\$ 39,250,086		

	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	5,004,000	1,100,000	400,000	6,504,000
Expenditures	4,438,000	1,100,000	400,000	5,938,000
Transfers	(666,000)			(666,000)
Net Gain (Loss)	(100,000)	-	-	(100,000)
End Balance	\$ 3,339,184	\$ 1,297,685	\$ 283,574	\$ 4,920,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,778,000	2,778,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	278,000	278,000
End Balance	\$ -	\$ 2,131,387	\$ 2,131,387

Cash reserve % of annual expense	June		November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	32.8%	Forecast		\$ (13,106)	\$ 1,419
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	\$ 3,592,170
Excess of Min Required Balance	\$ 35,657,916

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 2021	
1 Riverview Gardens	7.5922
2 Jennings	6.1226
3 Hazelwood	6.0527
4 Normandy	5.6554
5 Maplewood	5.4990
6 Affton	5.1103
7 Hancock Place	5.0928
8 Ferguson-Florissant	5.0415
9 Ritenour	4.9923
10 Pattonville	4.9224
11 Valley Park	4.8892
12 Brentwood	4.6265
13 University City	4.5093
14 Webster Groves	4.4930
15 Bayless	4.3628
16 Clayton	4.3534
17 Rockwood	4.1252
18 Kirkwood	4.0146
19 Parkway	4.0032
20 Lindbergh	3.8276
21 Ladue	3.6936
22 Mehville	3.6598

Represents community funding

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 Normandy	26.97
18 University City	25.19
19 Lindbergh	24.32
20 Ferguson-Florissant	15.52
21 Rockwood	-
22 Parkway	-

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 BAYLESS	11,136
19 Mehville	10,903
20 Lindbergh	10,830
21 Riverview Gardens	10,364
22 JENNINGS	see Note

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 University City	\$ 986
13 Ferguson-Florissant	\$ 922
14 Mehville	\$ 891
15 Riverview Gardens	\$ 824
16 Hazelwood	\$ 468
17 Pattonville	\$ 443
18 Jennings	\$ 412
19 Ritenour	\$ 202
20 Valley Park	\$ 186
21 Rockwood	-
22 Parkway	-

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 Pattonville	\$ 14,523
11 Webster Groves	\$ 14,358
12 Kirkwood	\$ 14,035
13 Hazelwood	\$ 12,640
14 Bayless	\$ 9,790
15 Ritenour	\$ 8,970
16 Affton	\$ 7,708
17 Ferguson-Florissant	\$ 5,815
18 Jennings	\$ 5,066
19 Riverview Gardens	\$ 4,448
20 Mehville	\$ 3,829
21 Rockwood	-
22 Parkway	-

Represents investment in infrastructure.

FY23 Object Budget ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,269,626	632,468	1,637,158
Classified salary	82,998	-	82,998
Benefits	407,281	114,455	292,826
Health Ins	273,598	96,564	177,034
Prof Services 6319	480,000	261,000	219,000
General Supplies 6412	-	-	-
Gasoline 6486	45,000	-	45,000
Other Supplies 6491	67,185	37,500	29,685
Capital	991,403	355,678	635,725
sub-total	4,617,092	1,497,665	3,119,427
Food Service reclass	-	-	-
Expense FY23 total	4,617,092	1,497,665	3,119,427
Control total	4,617,092		
Target	4,617,092		
Revenue total	4,617,092	1,685,785	1,831,283

FY23 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	804,817	267,439	537,378
Classified salary	3,202	-	3,202
Benefits	140,800	47,863	92,937
Health Ins	95,798	37,224	58,574
Prof Services 6319	53,333	53,333	-
General Supplies 6412	-	-	-
Gasoline 6486	-	-	-
Other Supplies 6411/6491	71,000	37,500	33,500
Capital	887,088	355,678	531,410
sub-total	2,056,038	799,037	1,257,001
Food Service reclass	-	-	-
Expense FY23 total	2,056,038	799,037	1,257,001
Unreimbursed Exp	220,888	184,138	36,750
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	1,835,150	614,899	1,220,251
Total Revenue	1,953,723	647,788	1,305,935

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	1,464,809	365,029	1,099,780
Classified salary	79,796	-	79,796
Benefits	266,481	66,592	199,889
Health Ins	177,800	59,340	118,460
Prof Services 6319	426,667	207,667	219,000
General Supplies 6412	-	-	-
Gasoline 6486	45,000	-	45,000
Other Supplies 6491	(3,815)	-	(3,815)
Capital	104,315	-	104,315
sub-total	2,561,054	-	-
Food Service reclass	-	-	-
Expense FY23 total	2,561,054	-	-
FY 23 Revenue Total	(1,563,345)	(1,037,997)	(525,348)

ESSER Salary Buckets

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual
6111 Teacher	1,724,471	1,735,192	1,784,652		1,784,652	
6121 Subs	10,520	13,455	77,576		77,576	
6131 Student clubs	38,635	66,215	58,988		58,988	
6131 Student instruction	102,000	156,197	348,410		283,730	
Total Certified	1,875,626	1,971,059	2,269,626		2,204,946	
6151 10 month transport	16,000	7,275	82,998		82,998	

ESSER II & III Budget Summary - All Years												
	Total ESSER II	Total ESSER III	FY21 ESSER II	FY21 ESSER III	FY22 ESSER II	FY22 ESSER III	FY23 ESSER II	FY23 ESSER III	FY24 ESSER II	FY24 ESSER III	FY25 ESSER II	FY25 ESSER III
6111	1,233,279	4,071,218	-	-	623,186	1,112,006	610,093	1,174,559	-	1,784,652	-	-
6121	18,583	150,025	-	-	13,455	-	5,128	72,449	-	77,576	-	-
6131	83,463	889,065	-	-	66,215	156,197	17,248	390,150	-	342,718	-	-
6151	-	173,272	-	-	-	7,275	-	82,998	-	82,998	-	-
6151 Food	720,473	-	720,473	-	-	-	-	-	-	-	-	-
6200	237,765	917,290	-	-	123,310	227,499	114,455	292,826	-	396,965	-	-
6200 Food	104,527	-	104,527	-	-	-	-	-	-	-	-	-
6241	184,701	609,782	-	-	88,137	159,150	96,564	177,034	-	273,598	-	-
6319	261,000	459,000	-	-	-	240,000	261,000	219,000	-	-	-	-
6412	68,701	-	-	-	68,701	-	-	-	-	-	-	-
6486	-	91,909	-	-	-	1,909	-	45,000	-	45,000	-	-
6491	772,148	134,370	-	-	734,648	-	37,500	29,685	-	67,185	-	37,500
6521	407,219	1,709,437	-	-	51,541	-	355,678	635,725	-	1,073,712	-	-
Grand Total	4,091,858	9,205,367	825,000	-	1,769,193	1,904,036	1,497,665	3,119,427	-	4,144,405	-	37,500
Target	4,091,858	9,205,367										

Mehlville School District
COP Fund Tax Levy 45.25 Cent Reallocation Plan
FY23 Budget

Year	Levy to General Fund	Transfer from General Fund	Net General Fund	Levy to Capital Fund	Transfer to Capital Fund	(12.0 cents) G.O. Bond	(45.25 cents) Total
FY22	3,250,000	(2,250,000)	1,000,000	3,827,300	2,250,000	2,554,200	9,631,500
Cents	15.27	(10.57)	4.70	17.98	10.57	12.00	45.25
	1 cent of tax levy = \$ 212,850						
FY23	5,582,525	(1,800,000)	3,782,525	1,523,000	1,800,000	2,564,400	9,669,925
Cents	26.12	(8.42)	17.70	7.13	8.42	12.00	45.25
	1 cent of tax levy = \$ 213,700						
FY24	6,582,525	(1,800,000)	4,782,525	523,000	1,800,000	2,564,400	9,669,925
Cents	30.80	(8.42)	22.38	2.45	8.42	12.00	45.25
	1 cent of tax levy = \$ 213,700						
FY25	7,105,525	(800,000)	6,305,525	-	800,000	2,564,400	9,669,925
Cents	33.25	(3.74)	29.51	-	3.74	12.00	45.25
	1 cent of tax levy = \$ 213,700						
FY26	7,105,525	-	7,105,525	-	-	2,564,400	9,669,925
Cents	33.25	-	33.25	-	-	12.00	45.25
	1 cent of tax levy = \$ 213,700						
FY27	7,105,525	-	7,105,525	-	-	2,564,400	9,669,925
FY28	7,105,525	-	7,105,525	-	-	2,564,400	9,669,925
Total	43,837,289	(5,582,381)	37,187,258	5,873,300	6,650,000	17,940,660	67,651,276
	Total Additions to Capital Fund =		12,523,300	(Capital Levy + Transfers to Capital)			

Note: The 45.25 cent tax levy for COP Fund debt is reallocated in FY23 to Debt Service, General, and Capital Funds.

The Debt Service Fund receives 12 cents per year (\$2.6M) to pay Prop S bond debt.

The General Fund receives a net 15.6 cents (\$3.3M) in FY23.

The Capital Fund receives 7.1 cents (\$1.5M) in FY23.

This plan accumulates \$12.5M capital funds during FY22 - 25 to be reserved in the Capital Fund for upcoming HVAC needs of over \$30M. The initial plan reserved \$23M before this revision.

This plan has been revised from the original plan set forth in FY22 budget due to historical inflation, revenue stagnation with state funding of formula, and statewide resetting of tax rates that reduced district revenue by \$1.0M per year permanently. These combined factors made it impossible to meet budgetary needs especially combined with the fact that the Finance Dashboard shows the district ranks last in tax rate, next to last in operational spending, and last in debt financing for infrastructure when compared to the other 22 STL County districts.

**Cash Flow Summary
Mehlville School District
December 31, 2022**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
(1) Fund Balance NOV 30	\$ 13,425,239	\$ 5,862,547	\$ 37,065,765	\$ 1,374,493	\$ 57,728,044
Revenue	41,977,804	571,345	1,342,545	1,326,508	45,218,202
Expenditures	10,143,289	432,914	2,213,323	-	12,789,526
Transfers	(3,550,000)	(434,503)	3,984,503	-	-
Fund Balance DEC 31	41,709,754	5,566,475	40,179,490	2,701,001	90,156,720
Short Term Borrowing					
Other Deposits				-	-
Investments	43,733,205	-	27,288,295	-	71,021,500
Escrow Deposits				-	-
Cash Balance DEC 31	\$ (2,023,451)	\$ 5,566,475	\$ 12,891,195	\$ 2,701,001	\$ 19,135,220

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance NOV 30	\$ 23,327,969	\$ (9,902,730)	\$ 4,079,871	\$ 1,517,016	\$ 265,660
Revenue	16,618,270	25,359,534	483,969	53,843	33,533
Expenditures	4,306,978	5,836,311	313,676	68,203	51,035
Transfers	(3,550,000)		(434,503)		
Fund Balance DEC 31	32,089,261	9,620,493	3,815,661	1,502,656	248,158
Investments	21,733,205	\$ 22,000,000			
Cash Balance DEC 31	\$ 10,356,056	\$ (12,379,507)	\$ 3,815,661	\$ 1,502,656	\$ 248,158

	Restricted Debt		FY2023 Full Year		
	COP #450	Debt #300	Budget	Adj Budget	
Fund Balance NOV 30	\$ -	\$ 1,374,493	Revenue \$ 134,442	\$ 139,988	
Revenue	-	1,326,508	Expense \$ (149,300)	(153,094)	
Expenditures	-	-	Fund Inc(Dec) \$ (14,858)	\$ (13,106)	
Transfers					
Fund Balance DEC 31	-	2,701,001			
Investments		-	Operating \$ 14	\$ 1,419	
Escrow Deposits		-	Non-operating (14,872)	(14,525)	
Other Deposits			Total \$ (14,858)	\$ (13,106)	
Cash Balance DEC 31	\$ -	\$ 2,701,001			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2022 \$ 88,177	\$ 88,177	
			Cash Inc(Dec) (14,858)	(13,106)	
			6/30/2023 \$ 73,319	\$ 75,071	

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	-	-	-	-	-	-	
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	-	-	-	-	-	-	58,513
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	-	-	-	-	-	-	(51,084)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	-	-	-	-	-	-	7,429
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	-	
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	-	-	-	-	-	-	
Annual Exp	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%	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	3,439	4,143	4,261	4,254	4,134	4,080	-	-	-	-	-	-	
Revenue	800	181	378	563	499	484	-	-	-	-	-	-	2,905
Expense	(46)	(63)	(335)	(590)	(553)	(314)	-	-	-	-	-	-	(1,901)
Difference	753	119	43	(27)	(54)	170	-	-	-	-	-	-	1,004
Transfer	(50)	-	(50)	(93)	-	(435)	-	-	-	-	-	-	
End Bal	4,143	4,261	4,254	4,134	4,080	3,816	-	-	-	-	-	-	

Activity #600/Athletic #700

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	-	-	-	-	-	-	
Revenue	22	97	184	222	130	87	-	-	-	-	-	-	741
Expense	(60)	(66)	(99)	(113)	(115)	(119)	-	-	-	-	-	-	(571)
Difference	(38)	31	85	109	15	(32)	-	-	-	-	-	-	170
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	-	-	-	-	-	-	

Capital #410

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	-	-	-	-	-	-	
Revenue	138	162	1,174	278	239	1,343	-	-	-	-	-	-	3,335
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	-	-	-	-	-	-	(10,805)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	-	-	-	-	-	-	(7,470)
Transfer	50	-	50	93	-	3,985	-	-	-	-	-	-	
End Bal	40,997	40,326	38,695	37,724	37,066	40,179	-	-	-	-	-	-	

Non-Debt sub-total

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	-	-	-	-	-	-	
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	-	-	-	-	-	-	65,493
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	-	-	-	-	-	-	(64,361)
Difference	(1,543)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	-	-	-	-	-	-	1,132
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	-	-	-	-	-	-	

COP #450/G.O. #300

Beg Bal	1,853	1,862	1,344	1,353	1,358	1,374	-	-	-	-	-	-	
Revenue	8	8	9	5	17	1,327	-	-	-	-	-	-	1,373
Expense	-	(525)	-	-	-	-	-	-	-	-	-	-	(525)
Difference	8	(517)	9	5	17	1,327	-	-	-	-	-	-	848
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	-	-	-	-	-	-	

Grand Total

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	-	-	-	-	-	-	
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	-	-	-	-	-	-	66,866
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	-	-	-	-	-	-	(64,886)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	-	-	-	-	-	-	1,980
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	-	-	-	-	-	-	

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	

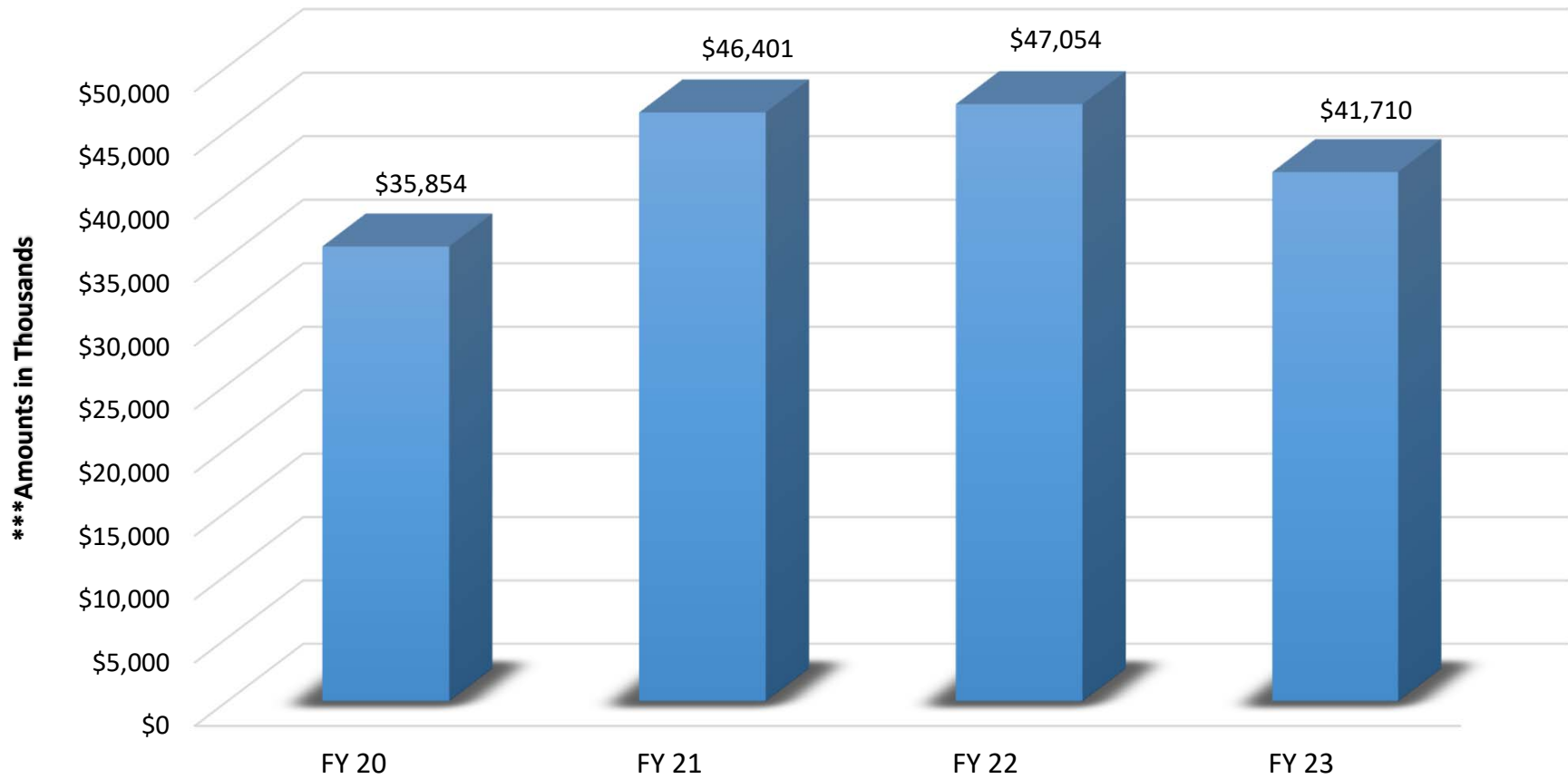
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Beg Bal	-	-	-	4	6	21	1,571	1,944	1,592	1,606	1,680	1,844	
Revenue	-	-	4	3	14	1,550	764	38	16	74	162	9	2,635
Expense	-	-	-	-	-	-	(391)	(391)	(2)	-	2	-	(782)
Difference	-	-	4	3	14	1,550	373	(352)	14	74	164	9	1,853
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End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



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

Mehlville School District
Budget Review of FY23 Revenues
December 2022

REVENUES (000's)	FY23				FY22		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 78,210	\$ 81,650	\$ 40,873	50%	\$ 77,727	\$ 47,701	61%
Delinquent Taxes	1,150	1,150	856	74%	524	206	39%
Prop C Sales Tax	12,135	12,135	6,457	53%	11,722	5,908	50%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	308	15%	1,835	544	30%
Earnings on Invest.	400	1,600	-	0%	143	20	14%
Food Service-Program	1,656	1,656	759	46%	436	187	43%
Food Service-Non-Pro	638	638	1,296	203%	94	41	44%
Student Activities	1,615	1,615	824	51%	1,520	744	49%
Community Service	540	540	250	46%	538	229	43%
VICC	997	1,196	359	30%	1,080	324	30%
Other	257	257	153	60%	362	245	68%
Total Local	99,798	104,637	\$ 52,135	50%	\$ 96,334	\$ 56,149	58%
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	11,650	\$ 5,671	49%	\$ 12,093	\$ 5,966	49%
Transportation	2,575	2,575	1,524	59%	863	467	54%
Early Childhood	4,172	4,172	-	0%	4,068	813	20%
Classroom Trust	3,950	3,950	1,955	49%	3,950	1,974	50%
Educational Screen (PAT)	180	180	69	38%	190	53	28%
Career Education	35	35	27	77%	31	25	81%
Food Service	30	30	-	0%	51	-	0%
Enhancement Sci Grant	-	-	-	0%	8	-	0%
Other	8	8	-	0%	-	-	#DIV/0!
Total State	22,646	22,600	\$ 9,246	41%	\$ 21,254	\$ 9,298	44%
Medicaid	180	180	88	49%	177	77	44%
Vocational Edu (Perkins)	130	130	86	66%	121	65	54%
Early Childhood	74	74	40	54%	80	43	54%
School Lunch	1,500	2,101	1,262	60%	4,704	1,416	30%
School Breakfast	366	539	305	57%	1,270	398	31%
Title I	975	975	349	36%	1,567	882	56%
Title III & IV	230	230	93	40%	240	132	55%
Title II	215	215	90	42%	125	44	35%
Other	4,985	4,940	2,142	43%	4,258	927	22%
Total Federal	8,655	9,384	\$ 4,455	47%	\$ 12,542	\$ 3,984	32%
Sale of Property	23	23	\$ 11	48%	\$ 28	\$ 27	96%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	160	40%	391	130	33%
Trans From Others	1,200	1,200	760	63%	1,225	461	38%
Total Misc	1,628	1,628	\$ 931	57%	\$ 1,644	\$ 618	38%
GRAND TOTAL	\$ 134,442	\$ 139,988	\$ 66,866	48%	\$ 133,433	\$ 70,089	52.5%

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

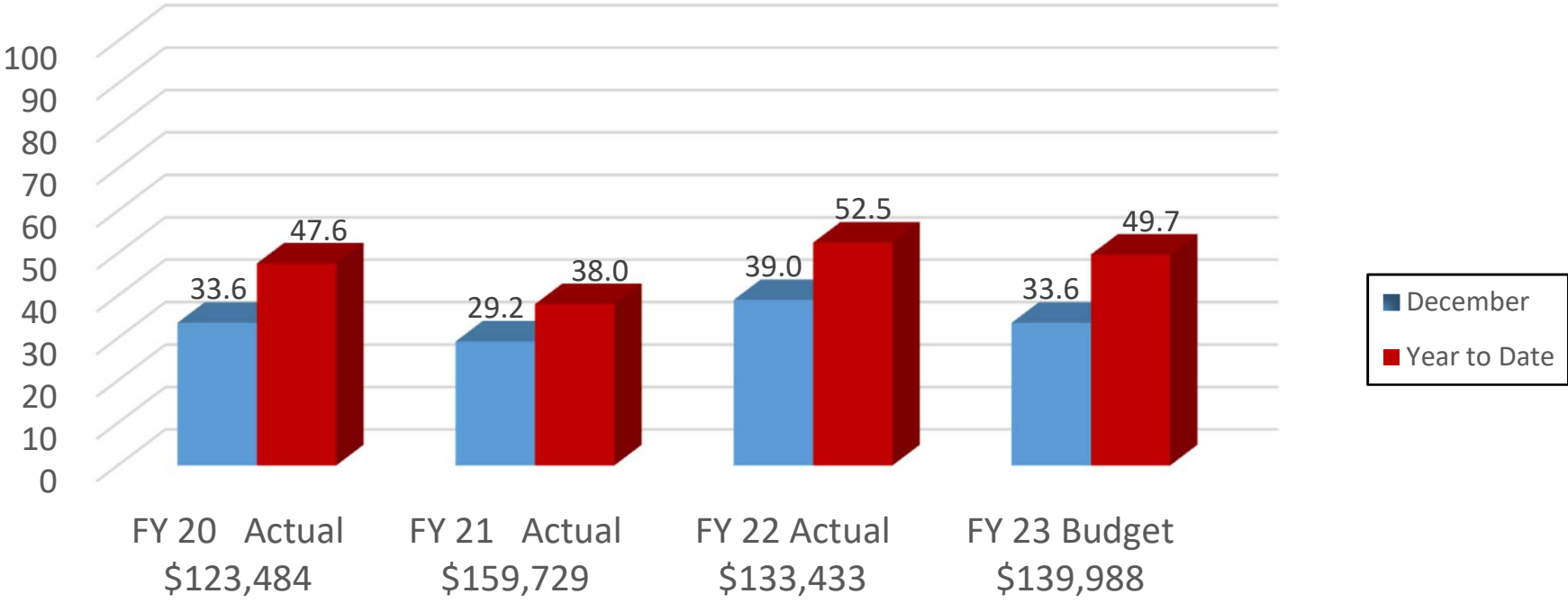
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%	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	1.7%	1.7%	0.0%	0.0%	5.4%	5.4%	11.5%	11.5%	7.4%	7.4%	3.0%	3.0%
August	1.9%	3.6%	0.0%	0.0%	6.1%	11.5%	0.7%	12.2%	11.6%	19.0%	2.6%	5.6%
Sept	2.1%	5.6%	5.8%	5.8%	6.1%	17.5%	13.7%	25.9%	9.9%	28.9%	3.6%	9.2%
Oct	2.0%	7.6%	0.0%	5.8%	9.3%	26.8%	6.9%	32.8%	8.8%	37.7%	3.6%	12.8%
Nov	2.1%	9.7%	0.0%	5.8%	7.2%	34.0%	4.5%	37.3%	17.8%	55.4%	3.3%	16.1%
Dec	42.5%	52.2%	0.0%	5.8%	6.9%	40.8%	14.1%	51.5%	1.8%	57.2%	33.6%	49.7%
Jan												
Feb												
March												
April												
May												
June												

PERCENT OF REVENUES RECEIVED DECEMBER



***Amounts in Thousands

Mehlville School District
Budget Review of FY23 Expenses
December 2022

Exp By
 OBJECT

Expenses (000's)	FY23				% of Adj Bud	Full Year	Actual YTD	% of Full Year
	Orig Budget	Adj Budget	Actual					
	Full Year	Full Year	YTD					
Certified Salaries	\$ 60,540	\$ 60,540	\$ 23,637	39%	\$ 58,531	\$ 23,276	40%	
Non-Certified Salaries	18,790	18,790	8,419	45%	16,448	7,713	47%	
Total Salaries	79,330	79,330	32,056	40%	74,979	30,989	41%	
Teacher Retirement	9,455	9,520	3,666	39%	9,049	3,567	39%	
Non-Teacher Retirement	1,460	1,470	639	43%	1,253	584	47%	
Social Security	1,284	1,284	558	43%	1,121	521	46%	
Medicare	1,110	1,110	449	40%	1,048	434	41%	
Medical-Dental Etc	10,165	12,008	5,118	43%	8,994	3,478	39%	
Work Comp/Unemploy	476	476	500	105%	445	445	100%	
Total Benefits	23,950	25,868	10,930	42%	21,910	9,029	41%	
Tuition	534	534	149	28%	447	184	41%	
Professional Services	1,382	1,416	463	33%	832	451	54%	
Audit	13	13	17	131%	13	13	100%	
Technical Services	608	700	376	54%	496	316	64%	
Legal Services	25	25	19	76%	57	36	63%	
Property Services	1,857	1,856	1,099	59%	1,891	1,085	57%	
Contracted Trans	398	500	282	56%	456	105	23%	
Professional Meetings	593	599	365	61%	485	184	38%	
Property Insurance	515	557	524	94%	479	479	100%	
Liability Insurance	516	530	479	90%	482	432	90%	
Fidelity	-	-	-	0%	-	-	0%	
Other Purch Services	1,027	1,031	600	58%	857	431	50%	
Total Purchased Services	7,468	7,761	4,373	56%	6,495	3,716	57%	
General Supplies	2,654	2,660	1,257	47%	3,257	1,912	59%	
One - to- One	984	984	963	98%	780	780	100%	
Regular Textbooks	794	794	340	43%	1,000	247	25%	
Library Books	110	110	44	40%	104	72	69%	
Periodicals	48	48	38	79%	40	40	100%	
Food Supplies	1,900	1,900	727	38%	2,205	895	41%	
Energy	3,075	3,091	1,440	47%	2,651	1,259	47%	
Other	3,146	3,131	1,387	44%	2,522	778	31%	
Total Supplies	12,711	12,718	6,196	49%	12,559	5,983	48%	
Building	21,170	22,724	8,216	36%	5,755	5,173	90%	
Site Improvement	-	-	1,548	0%	817	741	91%	
Equip- General	1,105	1,107	865	78%	872	103	12%	
Equip- Instructional	125	145	56	39%	188	79	42%	
Vehicles	391	391	27	7%	-	-	0%	
School Buses	550	550	93	17%	511	511	100%	
Total Capital	23,341	24,917	10,805	43%	8,143	6,607	81%	
Principal	1,450	1,450	420	29%	-	-	0%	
Interest	1,050	1,050	105	10%	782	-	0%	
Other Debt Service	-	-	1	0%	2	-	0%	
Total Debt Service	2,500	2,500	526	21%	784	-	0%	
TOTAL ALL	\$ 149,300	\$ 153,094	\$ 64,886	42%	\$ 124,870	\$ 56,324	45%	

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

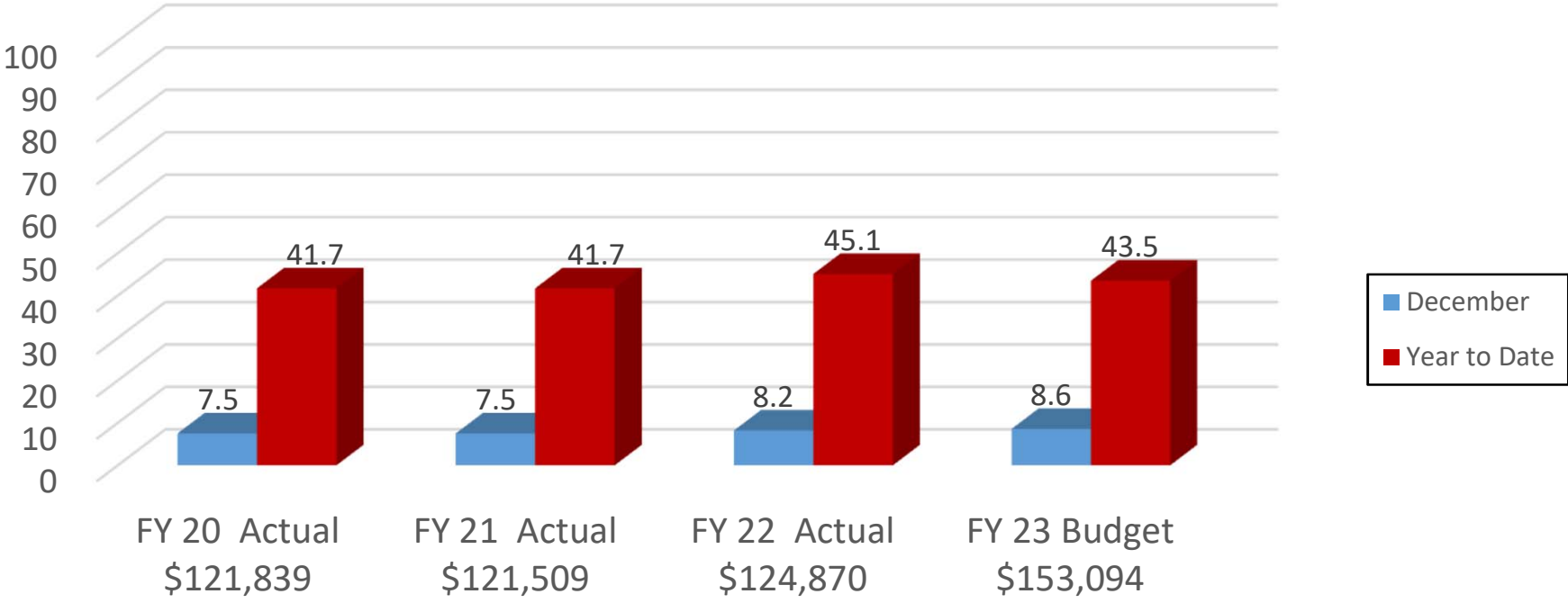
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%	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%	1.6%	1.6%	9.2%	9.2%	2.3%	2.3%	11.4%	11.4%	0.0%	0.0%	3.7%	3.7%
August	4.2%	6.2%	4.1%	5.7%	8.7%	17.9%	12.7%	15.0%	3.6%	15.0%	21.0%	21.0%	5.3%	9.1%
Sept	11.4%	17.5%	9.5%	15.2%	4.2%	22.1%	8.4%	23.4%	12.2%	27.2%	0.0%	21.0%	10.4%	19.5%
Oct	7.7%	25.2%	7.7%	22.9%	9.6%	31.7%	10.3%	33.7%	5.7%	33.0%	0.0%	21.0%	7.6%	27.0%
Nov	7.5%	32.8%	9.7%	32.6%	21.3%	53.0%	7.6%	41.2%	3.8%	36.8%	0.0%	21.0%	7.9%	34.9%
Dec	7.7%	40.4%	13.1%	45.6%	5.5%	58.6%	7.5%	48.7%	9.5%	46.3%	0.0%	21.0%	8.6%	43.5%
Jan														
Feb														
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED DECEMBER



***Amounts in Thousands