

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Feb-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	126,507,000	7,104,000	5,646,000	2,809,000	\$ 142,066,000
Expenditures	119,621,000	5,990,000	24,940,000	2,500,000	\$ 153,051,000
Transfers	(3,550,000)	(701,000)	4,251,000	-	\$ -
Net Gain (Loss)	3,336,000	413,000	(15,043,000)	309,000	\$ (10,985,000)
End Balance	\$ 41,167,086	\$ 5,433,443	\$ 28,428,983	\$ 2,162,387	\$ 77,191,899

	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 \$ 3,336,000
Revenue	51,129,000	75,378,000	126,507,000	Non-Operating (14,321,000)
Expenditures	41,608,000	78,013,000	119,621,000	Total \$ (10,985,000)
Transfers	(3,550,000)		(3,550,000)	
Net Gain (Loss)	5,971,000	(2,635,000)	3,336,000	
End Balance	\$ 40,401,048	\$ 766,038	\$ 41,167,086	

	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	4,490,000	1,100,000	400,000	5,990,000
Transfers	(701,000)			(701,000)
Net Gain (Loss)	413,000	-	-	413,000
End Balance	\$ 3,852,184	\$ 1,297,685	\$ 283,574	\$ 5,433,443

	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	November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	34.4% Forecast		\$ (10,985)	\$ 3,336
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	\$ 3,588,630
Excess of Min Required Balance	\$ 37,578,456

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	Assessed Value per Student FY22	Blended Tax Rate for Fall 2022	Cash Reserve % FY22
1 Rockwood	20,311		1 Riverview Gardens	1 Webster Groves
2 Parkway	16,997	\$ 621,034	2 Jennings	2 Clayton
3 Hazelwood	16,313	\$ 522,103	3 Hazelwood	3 Brentwood
4 Mehville	9,914	\$ 509,070	4 Normandy	4 Affton
5 Ferguson-Florissant	9,237	\$ 369,430	5 Maplewood	5 Ladue
6 Lindbergh	7,132	\$ 355,462	6 Affton	6 Hancock Place
7 Ritenour	6,203	\$ 329,297	7 Valley Park	7 Maplewood
8 Pattonville	5,901	\$ 326,876	8 Fergusson-Florissant	8 Kirkwood
9 Kirkwood	5,850	\$ 292,557	9 Pattonville	9 Pattonville
10 Riverview Gardens	5,157	\$ 289,339	10 Ritenour	10 Hazelwood
11 Webster Groves	4,304	\$ 252,417	11 Valley Park	11 Jennings
12 Ladue	4,159	\$ 251,798	12 Brentwood	12 Bayless
13 Normandy	2,764	\$ 237,694	13 University City	13 Valley Park
14 Affton	2,423	\$ 237,142	14 Webster Groves	14 Riverview Gardens
15 Clayton	2,412	\$ 224,547	15 Bayless	15 Mehville
16 University City	2,392	\$ 156,343	16 Clayton	16 Ritenour
17 Jennings	2,347	\$ 148,790	17 Rockwood	17 Parkway
18 Bayless	1,722	\$ 145,848	18 Kirkwood	18 Rockwood
19 Maplewood	1,408	\$ 124,665	19 Parkway	19 Normandy
20 Hancock Place	1,274	\$ 123,490	20 Lindbergh	20 University City
21 Valley Park	765	\$ 119,073	21 Ladue	21 Lindbergh
22 Brentwood	741	\$ 82,222	22 Mehville	22 Ferguson-Florissant

Represents community economic strength

Represents community funding

Represents June 30th cash reserves.

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

% includes food service funds while financial statements exclude them.

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 Normandy	\$ 24,882
6 MAPLEWOOD-RICHMOND	15,809	6 Lindbergh	\$ 24,542
7 VALLEY PARK	14,984	7 Bayless	\$ 24,323
8 HANCOCK PLACE	14,953	8 Affton	\$ 21,872
9 Ladue	14,911	9 Kirkwood	\$ 21,529
10 Ferguson-Florissant	13,968	10 Clayton	\$ 14,708
11 Parkway	13,686	11 Webster Groves	\$ 14,523
12 Kirkwood	13,183	12 Parkway	\$ 14,358
13 Webster Groves	12,991	13 University City	\$ 14,035
14 AFFTON 101	12,414	14 Ferguson-Florissant	\$ 12,640
15 Hazelwood	12,407	15 Mehville	\$ 9,790
16 Ritenour	11,965	16 Riverview Gardens	\$ 8,970
17 Rockwood	11,334	17 Rockwood	\$ 8,213
18 BAYLESS	11,136	18 Hazelwood	\$ 7,708
19 Mehville	10,903	19 Pattonville	\$ 5,815
20 Lindbergh	10,830	20 Jennings	\$ 5,066
21 Riverview Gardens	10,364	21 Ritenour	\$ 4,448
22 JENNINGS	see Note	22 Valley Park	\$ 3,829

Represents student education investment

Represents investment in infrastructure.

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	926,088	355,678	570,410
sub-total	4,148,929	1,497,665	2,651,264
Food Service reclass Expense FY23 total	4,148,929	1,497,665	2,651,264
Control total	4,148,929		
Target	4,617,092		
Revenue total	4,148,929	1,497,665	2,651,264

FY23 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	1,161,650	378,660	782,990
Classified salary	4,893	-	4,893
Benefits	205,475	68,294	137,181
Health Ins	147,063	56,637	90,426
Prof Services 6319	133,333	133,333	-
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	890,688	355,678	535,010
sub-total	2,615,277	1,030,102	1,585,175
Food Service reclass Expense FY23 total	2,615,277	1,030,102	1,585,175
Unreimbursed Exp	262,100	100,417	161,683
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	2,353,177	929,685	1,423,492
Total Revenue	2,471,750	962,574	1,509,176

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	949,750	372,517	577,233
Classified salary	1,507	-	1,507
Benefits	170,414	61,580	108,834
Health Ins	182,839	59,799	123,040
Prof Services 6319	192,667	(26,333)	219,000
Contracted Trans 6341	(84)	-	(84)
General Supplies 6412	-	-	-
Gasoline 6486	1,109	-	1,109
Other Supplies 6491	50	-	50
Capital	35,400	-	35,400
sub-total	1,533,652	-	-
Food Service reclass Expense FY23 total	1,533,652	-	-
FY 23 Revenue Total	1,677,179	535,091	1,142,088

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
	1,927,300		1,736,096	
	34,950		77,576	
	51,150		58,988	
	98,000		283,730	
	2,111,400		2,156,390	
	6,400		82,998	

ESSER II & III Actual/Budget Summary - All Years

	Total	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY21	Budget FY22	Budget FY23	Budget FY24	Budget FY25
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	34,950	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	-	-	-	-	-	-	397,384	-	-
6200	253,184	870,898	-	123,310	227,499	129,874	246,015	329,902	-	-
6200 Food	104,527	104,527	-	88,137	159,150	116,436	213,466	37,500	-	-
6241	204,573	702,518	-	-	240,000	107,000	219,000	67,185	-	-
6319	107,000	459,000	-	-	-	-	-	1,073,712	-	-
6341	68,701	-	-	68,701	1,909	-	2,200	45,000	-	-
6486	772,148	138,235	-	734,648	-	37,500	33,550	67,185	-	-
6491	407,219	1,644,122	-	51,541	-	355,678	570,410	1,142,088	-	-
6521	825,000	825,000	-	1,769,193	1,904,036	1,497,665	2,651,264	4,152,571	-	-
Grand Total	4,091,858	8,745,371	-	4,991,858	9,205,367	4,091,858	9,205,367	9,205,367	-	-
Target										

**Cash Flow Summary
Mehlville School District
February 28, 2023**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance JAN 31	\$ 72,921,604	\$ 5,428,357	\$ 39,983,476	\$ 3,820,147	\$ 122,153,584
Revenue	5,741,405	604,353	128,751	53,392	6,527,901
Expenditures	8,889,017	560,979	554,361	-	10,004,357
Transfers	-	(3,100)	3,100	-	-
Fund Balance FEB 28	69,773,992	5,468,631	39,560,966	3,873,539	118,677,128
Short Term Borrowing					
Other Deposits				-	-
Investments	69,000,000	-	38,485,456	-	107,485,456
Escrow Deposits				-	-
Cash Balance FEB 28	\$ 773,992	\$ 5,468,631	\$ 1,075,510	\$ 3,873,539	\$ 11,191,672

(1)

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance JAN 31	\$ 46,104,162	\$ 26,817,442	\$ 3,707,736	\$ 1,487,613	\$ 233,008
Revenue	2,039,512	3,701,893	496,245	90,496	17,612
Expenditures	2,978,298	5,910,719	478,576	71,936	10,467
Transfers			(3,100)		
Fund Balance FEB 28	45,165,376	24,608,616	3,722,305	1,506,173	240,153
Investments	45,000,000	\$ 24,000,000			
Cash Balance FEB 28	\$ 165,376	\$ 608,616	\$ 3,722,305	\$ 1,506,173	\$ 240,153

	Restricted Debt		FY2023 Full Year		
	COP #450	Debt #300	Budget	Adj Budget	
Fund Balance JAN 31	\$ -	\$ 3,820,147	Revenue \$ 134,442	\$ 142,066	
Revenue	-	53,392	Expense \$ (149,300)	(153,051)	
Expenditures	-	-	Fund Inc(Dec) \$ (14,858)	\$ (10,985)	
Transfers					
Fund Balance FEB 28	-	3,873,539			
Investments		-	Operating \$ 14	\$ 3,336	
Escrow Deposits			Non-operating (14,872)	(14,321)	
Other Deposits			Total \$ (14,858)	\$ (10,985)	
Cash Balance FEB 28	\$ -	\$ 3,873,539			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2022 \$ 88,177	\$ 88,177	
			Cash Inc(Dec) (14,858)	(10,985)	
			6/30/2023 \$ 73,319	\$ 77,192	

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	-	-	-	-	
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	40,077	5,741	-	-	-	-	104,331
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	(8,865)	(8,889)	-	-	-	-	(68,838)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	31,212	(3,148)	-	-	-	-	35,493
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	-	
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	-	-	-	-	
Annual Exp	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%	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	3,816	3,708	-	-	-	-	
Revenue	800	181	378	563	499	484	453	496	-	-	-	-	3,855
Expense	(46)	(63)	(335)	(590)	(553)	(314)	(556)	(479)	-	-	-	-	(2,935)
Difference	753	119	43	(27)	(54)	170	(102)	18	-	-	-	-	920
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	-	-	-	-	

Activity #600/Athletic #700

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	1,751	1,721	-	-	-	-	
Revenue	22	97	184	222	130	87	67	108	-	-	-	-	916
Expense	(60)	(66)	(99)	(113)	(115)	(119)	(97)	(82)	-	-	-	-	(751)
Difference	(38)	31	85	109	15	(32)	(30)	26	-	-	-	-	165
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	-	-	-	-	

Capital #410

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	40,179	39,983	-	-	-	-	
Revenue	138	162	1,174	278	239	1,343	1,061	129	-	-	-	-	4,525
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	(1,263)	(554)	-	-	-	-	(12,622)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	(202)	(426)	-	-	-	-	(8,098)
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	-	-	-	-	

Non-Debt sub-total

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	87,456	118,333	-	-	-	-	
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	41,659	6,475	-	-	-	-	113,627
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	-	-	-	-	(85,146)
Difference	(1,543)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	30,878	(3,530)	-	-	-	-	28,480
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	-	-	-	-	

COP #450/G.O. #300

Beg Bal	1,853	1,862	1,344	1,353	1,358	1,374	2,701	3,820	-	-	-	-	
Revenue	8	8	9	5	17	1,327	1,119	53	-	-	-	-	2,545
Expense	-	(525)	-	-	-	-	-	-	-	-	-	-	(525)
Difference	8	(517)	9	5	17	1,327	1,119	53	-	-	-	-	2,020
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	-	-	-	-	

Grand Total

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	90,157	122,154	-	-	-	-	
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	42,778	6,528	-	-	-	-	116,172
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	-	-	-	-	(85,671)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	31,997	(3,476)	-	-	-	-	30,500
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	-	-	-	-	

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	

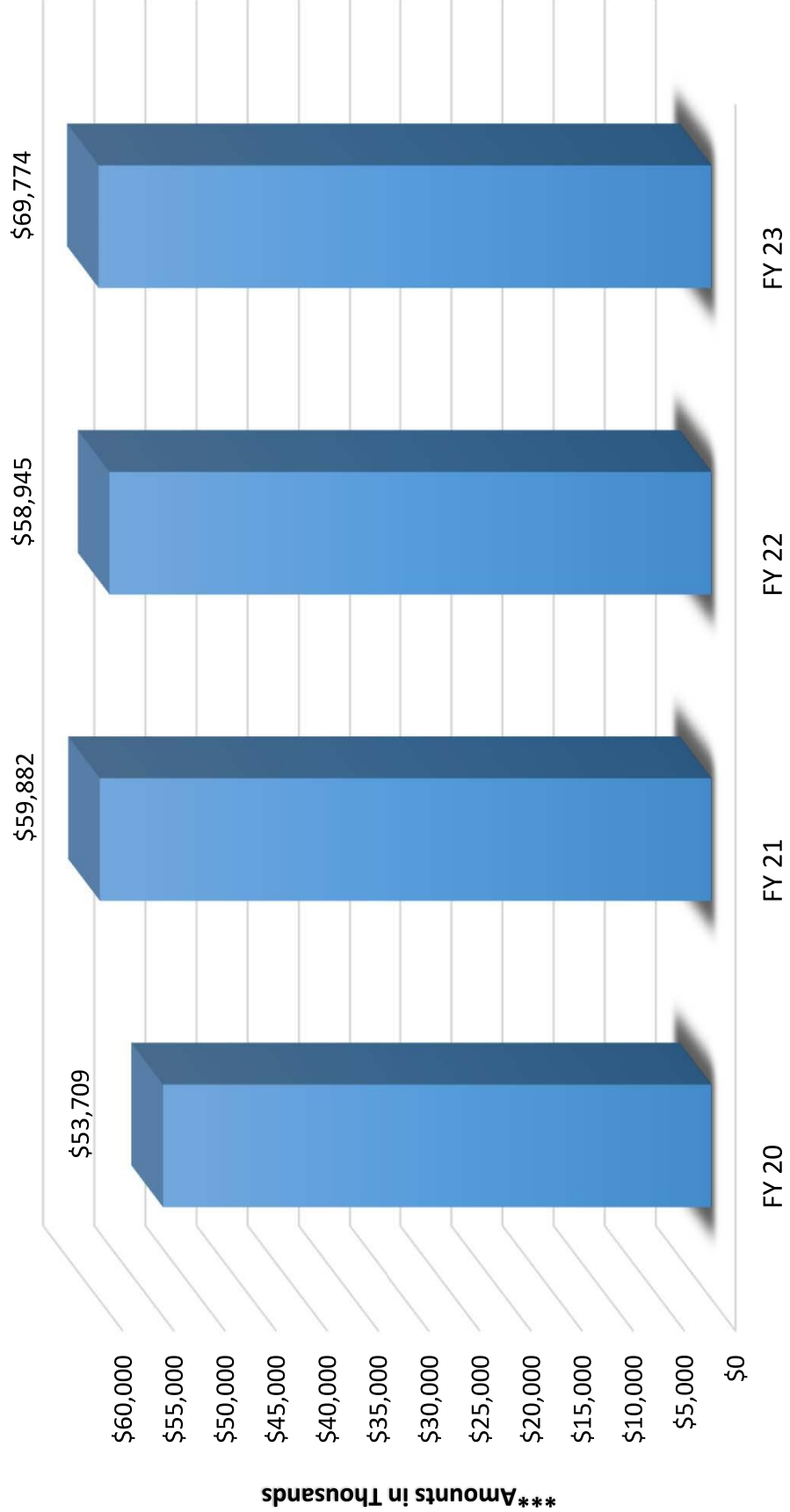
COP #450/G.O. #300

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 FEBRUARY



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

Mehlville School District
Budget Review of FY23 Revenues
February 2023

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	\$ 75,789	93%	\$ 77,727	\$ 71,935	93%
Delinquent Taxes	1,150	1,150	1,063	92%	524	443	85%
Prop C Sales Tax	12,135	12,135	8,814	73%	11,722	8,074	69%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	1,477	74%	1,835	1,286	70%
Earnings on Invest.	400	2,030	1,306	64%	143	27	19%
Food Service-Program	1,656	2,250	1,563	69%	436	264	61%
Food Service-Non-Pro	638	400	277	69%	94	60	64%
Student Activities	1,615	1,615	1,011	63%	1,520	921	61%
Community Service	540	540	363	67%	538	337	63%
VICC	997	1,196	359	30%	1,080	324	30%
Other	257	275	218	79%	362	267	74%
Total Local	99,798	105,441	\$ 92,240	87%	\$ 96,334	\$ 83,938	87%
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	8,045	69%	\$ 12,093	8,108	67%
Transportation	2,575	3,025	2,031	67%	863	573	66%
Early Childhood	4,172	4,172	4,187	100%	4,068	1,220	30%
Classroom Trust	3,950	3,950	2,607	66%	3,950	2,632	67%
Educational Screen (PAT)	180	180	68	38%	190	67	35%
Career Education	35	35	27	77%	31	28	90%
Food Service	30	30	-	0%	51	-	0%
Enhancement Grant	-	-	-	0%	8	8	100%
Other	8	13	-	0%	-	-	#DIV/0!
Total State	22,646	23,055	\$ 16,965	74%	\$ 21,254	\$ 12,636	59%
Medicaid	180	180	87	48%	177	77	44%
Vocational Edu (Perkins)	130	130	109	84%	121	76	63%
Early Childhood	74	74	54	73%	80	58	73%
School Lunch	1,500	2,265	1,561	69%	4,704	2,459	52%
School Breakfast	366	560	372	66%	1,270	819	64%
Title I	975	1,236	583	47%	1,567	882	56%
Title III & IV	230	205	119	58%	240	132	55%
Title II	215	315	149	47%	125	43	34%
Other	4,985	5,038	2,662	53%	4,258	929	22%
Total Federal	8,655	10,003	\$ 5,696	57%	\$ 12,542	\$ 5,475	44%
Sale of Property	23	23	19	83%	\$ 28	27	96%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	160	40%	391	130	33%
Trans From Others	1,200	1,400	993	71%	1,225	871	71%
Total Other	1,628	1,828	\$ 1,172	64%	\$ 1,644	\$ 1,028	63%
GRAND TOTAL	\$ 134,442	\$ 142,066	\$ 116,172	82%	\$ 133,433	\$ 103,117	77%

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

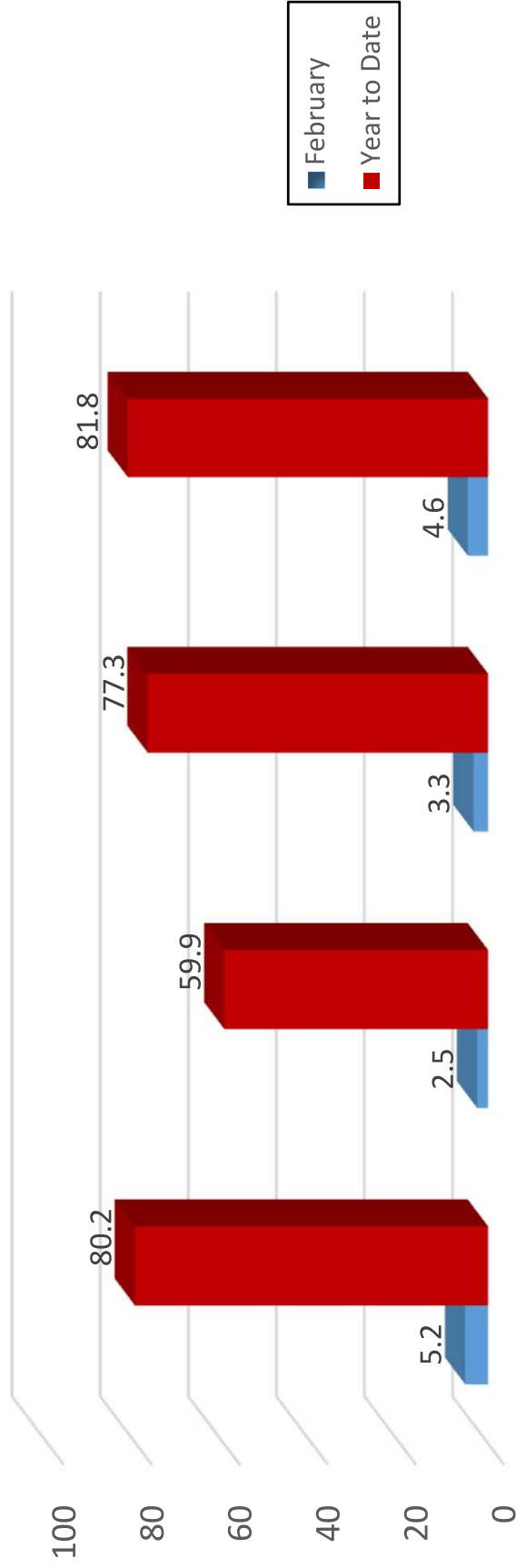
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%	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%	5.3%	5.3%	10.0%	10.0%	6.6%	6.6%	2.8%	2.8%
August	1.8%	3.4%	0.0%	0.0%	6.0%	11.3%	0.6%	10.6%	10.3%	16.9%	2.5%	5.3%
Sept	2.0%	5.3%	5.7%	5.7%	6.0%	17.2%	11.8%	22.4%	8.8%	25.7%	3.4%	8.7%
Oct	1.9%	7.2%	0.0%	5.7%	9.1%	26.3%	6.0%	28.4%	7.8%	33.5%	3.4%	12.1%
Nov	2.0%	9.2%	0.0%	5.7%	7.0%	33.4%	3.9%	32.3%	15.8%	49.3%	3.1%	15.2%
Dec	40.2%	49.4%	0.0%	5.7%	6.7%	40.1%	12.2%	44.5%	1.6%	50.9%	31.8%	47.1%
Jan	34.7%	84.2%	0.0%	5.7%	24.9%	65.0%	1.8%	46.3%	13.1%	64.1%	30.1%	77.2%
Feb	3.3%	87.5%	0.0%	5.7%	8.6%	73.6%	10.6%	56.9%	0.1%	64.1%	4.6%	81.8%
March												
April												
May												
June												

PERCENT OF REVENUES RECEIVED FEBRUARY



FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Forecast
\$123,484	\$159,729	\$133,433	\$142,066

***Amounts in Thousands

Mehlville School District
Budget Review of FY23 Expenses
February 2023

Exp By
 OBJECT

Expenses (000's)	FY23				% of Adi Bud			
	Orig Budget	Adj Budget	Actual			Full	Actual	% of
	Full Year	Full Year	YTD			Year	YTD	Full Year
Certified Salaries	\$ 60,540	\$ 60,450	\$ 32,945	54%	\$ 58,531	\$ 32,343	55%	
Non-Certified Salaries	18,790	18,275	11,315	62%	16,448	10,350	63%	
Total Salaries	79,330	78,725	44,260	56%	74,979	42,693	57%	
Teacher Retirement	9,455	9,450	5,148	54%	9,049	4,987	55%	
Non-Teacher Retirement	1,460	1,400	880	63%	1,253	794	63%	
Social Security	1,284	1,225	754	62%	1,121	699	62%	
Medicare	1,110	1,100	619	56%	1,048	597	57%	
Medical-Dental Etc	10,165	11,700	7,102	61%	8,994	5,120	57%	
Work Comp/Unemploy	476	501	500	100%	445	446	100%	
Total Benefits	23,950	25,376	15,003	59%	21,910	12,643	58%	
Tuition	534	450	268	60%	447	267	60%	
Professional Services	1,382	1,296	637	49%	832	560	67%	
Audit	13	17	17	100%	13	13	100%	
Technical Services	608	630	379	60%	496	316	64%	
Legal Services	25	60	29	48%	57	39	68%	
Property Services	1,857	1,885	1,376	73%	1,891	1,368	72%	
Contracted Trans	398	750	404	54%	456	177	39%	
Professional Meetings	593	671	451	67%	485	226	47%	
Property Insurance	515	524	524	100%	479	479	100%	
Liability Insurance	516	542	479	88%	482	481	100%	
Fidelity	-	-	-	0%	-	-	0%	
Other Purch Services	1,027	1,065	758	71%	857	553	65%	
Total Purchased Services	7,468	7,890	5,322	67%	6,495	4,479	69%	
General Supplies	2,654	2,816	1,605	57%	3,257	2,267	70%	
One - to - One	984	984	963	98%	780	780	100%	
Regular Textbooks	794	1,754	348	20%	1,000	249	25%	
Library Books	110	110	62	56%	104	80	77%	
Periodicals	48	48	38	79%	40	40	100%	
Food Supplies	1,900	2,013	1,300	65%	2,205	1,311	59%	
Energy	3,075	2,849	1,908	67%	2,651	1,744	66%	
Other	3,146	3,045	1,714	56%	2,522	1,307	52%	
Total Supplies	12,711	13,619	7,938	58%	12,559	7,778	62%	
Building	21,170	22,701	9,462	42%	5,755	5,407	94%	
Site Improvement	-	-	1,972	0%	817	743	91%	
Equip- General	1,105	1,106	965	87%	872	167	19%	
Equip- Instructional	125	192	103	54%	188	87	46%	
Vehicles	391	391	27	7%	-	-	0%	
School Buses	550	550	93	17%	511	511	100%	
Total Capital	23,341	24,940	12,622	51%	8,143	6,915	85%	
Principal	1,450	1,450	420	29%	-	-	0%	
Interest	1,050	1,050	105	10%	782	782	100%	
Other Debt Service	-	1	1	100%	2	-	0%	
Total Debt Service	2,500	2,501	526	21%	784	782	100%	
TOTAL ALL	\$ 149,300	\$ 153,051	\$ 85,671	56%	\$ 124,870	\$ 75,290	60%	

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

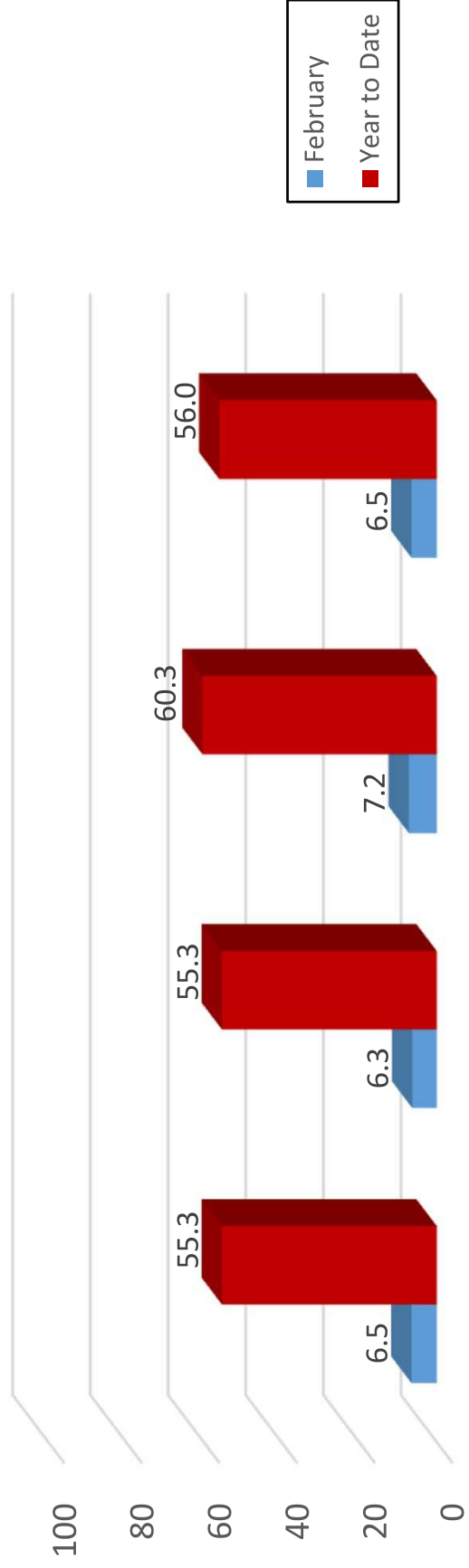
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%	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%	8.7%	8.7%	2.1%	2.1%	10.7%	10.7%	0.0%	0.0%	3.6%	3.6%
August	4.2%	6.2%	3.9%	5.3%	8.2%	16.9%	11.9%	14.0%	3.3%	14.0%	21.0%	21.0%	5.2%	8.8%
Sept	11.5%	17.7%	9.0%	14.3%	3.9%	20.9%	7.8%	21.8%	11.5%	25.5%	0.0%	21.0%	10.1%	19.0%
Oct	7.8%	25.4%	7.3%	21.6%	9.1%	30.0%	9.6%	31.4%	5.4%	30.8%	0.0%	21.0%	7.4%	26.4%
Nov	7.6%	33.0%	9.1%	30.7%	20.2%	50.2%	7.1%	38.5%	3.6%	34.4%	0.0%	21.0%	7.7%	34.0%
Dec	7.7%	40.7%	12.4%	43.1%	5.2%	55.4%	7.0%	45.5%	8.9%	43.3%	0.0%	21.0%	8.4%	42.4%
Jan	7.8%	48.6%	8.1%	51.2%	4.7%	60.2%	6.7%	52.2%	5.1%	48.4%	0.0%	21.0%	7.0%	49.4%
Feb	7.7%	56.2%	8.0%	59.1%	7.3%	67.5%	6.1%	58.3%	2.2%	50.6%	0.0%	21.0%	6.5%	56.0%
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED FEBRUARY



FY 20 Actual \$121,839 FY 21 Actual \$121,509 FY 22 Actual \$124,870 FY 23 Forecast \$153,051

***Amounts in Thousands