

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
 May-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	20,002,000	2,500,000	\$ 147,839,000
Transfers	(4,225,000)	(706,000)	4,931,000	-	\$ -
Net Gain (Loss)	2,967,000	401,000	(8,416,000)	309,000	\$ (4,739,000)
End Balance	\$ 40,798,086	\$ 5,421,443	\$ 35,055,983	\$ 2,162,387	\$ 83,437,899

	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	(7,706,000)
Expenditures	41,691,000	77,649,000	119,340,000	Total	\$ (4,739,000)
Transfers	(4,225,000)		(4,225,000)		
Net Gain (Loss)	4,672,000	(1,705,000)	2,967,000		
End Balance	\$ 39,102,048	\$ 1,696,038	\$ 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	(706,000)			(706,000)
Net Gain (Loss)	401,000	-	-	401,000
End Balance	\$ 3,840,184	\$ 1,297,685	\$ 283,574	\$ 5,421,443

	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 %	34.2%	Forecast		\$ (4,739)	\$ 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

District	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

District	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.

District	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)

District	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

District	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.

District	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	2,069,123	708,900	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	149,277	176,723
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	5,180,326	1,497,665	3,682,661
Food Service reclass	-	-	-
Expense FY23 total	5,180,326	1,497,665	3,682,661
Control total	5,180,326		
Target	4,287,929		
Revenue total	5,180,326	1,497,665	3,682,661

FY23 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	1,585,655	512,213	1,073,442
Classified salary	8,307	-	8,307
Benefits	281,625	92,357	189,268
Health Ins	198,997	76,050	122,947
Prof Services 6319	186,667	186,667	-
Contracted Trans 6341	363	-	363
General Supplies 6412	-	-	-
Gasoline 6486	1,091	-	1,091
Other Supplies 6411/6491	71,000	37,500	33,500
Capital	1,999,762	355,678	1,644,084
sub-total	4,333,467	1,260,465	3,073,002
Food Service reclass	-	-	-
Expense FY23 total	4,333,467	1,260,465	3,073,002
Unreimbursed Exp	1,370,877	99,822	1,271,055
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	2,962,590	1,160,643	1,801,947
Total Revenue	3,081,163	1,193,532	1,887,631

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	483,468	196,687	286,781
Classified salary	(1,907)	-	(1,907)
Benefits	94,263	37,516	56,747
Health Ins	130,905	40,386	90,519
Prof Services 6319	139,333	(37,390)	176,723
Contracted Trans 6341	(363)	-	(363)
General Supplies 6412	-	-	-
Gasoline 6486	1,109	-	1,109
Other Supplies 6491	50	-	50
Capital	-	-	-
sub-total	846,858	-	-
Food Service reclass	-	-	-
Expense FY23 total	846,858	-	-
FY 23 Revenue Total	2,099,163	304,133	1,795,030

ESSER Salary Buckets

	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual
6111 Teacher	1,724,471	1,735,192	1,885,023		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	2,069,123		2,156,390	
6151 10 month transport	16,000	7,275	6,400		82,998	

ESSER II & III Actual/Budget Summary - All Years												
	Total	Total	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
	ESSER II	ESSER III	ESSER II	ESSER III	ESSER II	ESSER III	ESSER II	ESSER III	ESSER II	ESSER III	ESSER II	ESSER III
6111	1,318,236	4,038,075	-	-	623,186	1,112,006	695,050	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	149,277	416,723	-	-	-	240,000	149,277	176,723	-	-	-	-
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	8,703,056	825,000	-	1,769,193	1,904,036	1,497,665	3,682,661	-	3,078,859	-	37,500
Target	4,091,858	9,205,367										

**Cash Flow Summary
Mehlville School District
April 30, 2023**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance MAR 31	\$ 61,427,407	\$ 5,439,932	\$ 36,750,484	\$ 1,932,695	\$ 105,550,518
Revenue	8,258,614	604,674	347,108	157,264	9,367,660
Expenditures	8,992,749	597,192	797,762	-	10,387,703
Transfers	-	(4,000)	4,000	-	-
Fund Balance APR 30	60,693,272	5,443,414	36,303,830	2,089,959	104,530,475
Short Term Borrowing					-
(2) Arbitrage Interest			19,557	-	19,557
(1) Investments	(59,500,000)	(438,369)	(32,836,932)	-	(92,775,301)
Escrow Deposits				-	-
Cash Balance APR 30	\$ 1,193,272	\$ 5,005,045	\$ 3,486,455	\$ 2,089,959	\$ 11,774,731

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance MAR 31	\$ 42,873,825	\$ 18,553,582	\$ 3,698,918	\$ 1,493,991	\$ 247,023
Revenue	3,502,794	4,755,820	474,227	76,257	54,190
Expenditures	3,022,965	5,969,784	423,701	132,170	41,321
Transfers			(4,000)		
Fund Balance APR 30	43,353,654	17,339,618	3,745,444	1,438,078	259,892
Investments	(43,000,000)	\$ (16,500,000)	(438,369)		
Cash Balance APR 30	\$ 353,654	\$ 839,618	\$ 3,307,075	\$ 1,438,078	\$ 259,892

	Restricted Debt		FY2023 Full Year		
	COP #450	Debt #300	Budget	Forecast	
Fund Balance MAR 31	\$ -	\$ 1,932,695	Revenue \$ 134,442	\$ 143,100	
Revenue	-	157,264	Expense \$ (149,300)	(147,839)	
Expenditures	-	-	Fund Inc(Dec) \$ (14,858)	\$ (4,739)	
Transfers					
Fund Balance APR 30	-	2,089,959			
Investments		-	Operating \$ 14	\$ 2,967	
Escrow Deposits			Non-operating (14,872)	(7,706)	
Other Deposits			Total \$ (14,858)	\$ (4,739)	
Cash Balance APR 30	\$ -	\$ 2,089,959			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Forecast</u>
			6/30/2022 \$ 88,177	\$ 88,177	
			Cash Inc(Dec) (14,858)	(4,739)	
			6/30/2023 \$ 73,319	\$ 83,438	

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.
- (2) Arbitrage interest is related to disallowed interest from G.O. bond proceeds from Prop S. Interest in excess of 1.22% average yield of outstanding bond proceed balances must be repaid. Therefore, this portion of disallowed interest is recorded as a liability instead of revenue to avoid overstating income.

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

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	37,831	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	61,427	-	-	
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	40,077	5,741	4,121	8,259	-	-	116,711
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	(8,865)	(8,889)	(12,468)	(8,993)	-	-	(90,299)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	31,212	(3,148)	(8,347)	(734)	-	-	26,412
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	-	
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	72,922	69,774	61,427	60,693	-	-	
Annual Exp	117,521	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%	51.6%	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	3,699	-	-	
Revenue	800	181	378	563	499	484	453	496	528	474	-	-	4,856
Expense	(46)	(63)	(335)	(590)	(553)	(314)	(556)	(479)	(551)	(424)	-	-	(3,910)
Difference	753	119	43	(27)	(54)	170	(102)	18	(23)	51	-	-	947
Transfer	(50)	-	(50)	(93)	-	(435)	(6)	(3)	-	(4)	-	-	
End Bal	4,143	4,261	4,254	4,134	4,080	3,816	3,708	3,722	3,699	3,745	-	-	

Activity #600/Athletic #700

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	1,741	-	-	
Revenue	22	97	184	222	130	87	67	108	135	130	-	-	1,182
Expense	(60)	(66)	(99)	(113)	(115)	(119)	(97)	(82)	(140)	(173)	-	-	(1,065)
Difference	(38)	31	85	109	15	(32)	(30)	26	(5)	(43)	-	-	117
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	1,721	1,746	1,741	1,698	-	-	

Capital #410

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	36,750	-	-	
Revenue	138	162	1,174	278	239	1,343	1,061	129	400	347	-	-	5,271
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	(1,263)	(554)	(3,210)	(798)	-	-	(16,630)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	(202)	(426)	(2,810)	(451)	-	-	(11,359)
Transfer	50	-	50	93	-	3,985	6	3	-	4	-	-	
End Bal	40,997	40,326	38,695	37,724	37,066	40,179	39,983	39,561	36,750	36,304	-	-	

Non-Debt sub-total

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	103,618	-	-	
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	41,659	6,475	5,183	9,210	-	-	128,020
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(16,369)	(10,388)	-	-	(111,903)
Difference	(1,544)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	30,878	(3,530)	(11,186)	(1,177)	-	-	16,117
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	118,333	114,804	103,618	102,441	-	-	

COP #450/G.O. #300

Beg Bal	1,853	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	1,933	-	-	
Revenue	8	8	9	5	17	1,327	1,119	53	34	157	-	-	2,737
Expense	-	(525)	-	-	-	-	-	-	(1,975)	-	-	-	(2,500)
Difference	8	(517)	9	5	17	1,327	1,119	53	(1,941)	157	-	-	237
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	3,820	3,874	1,933	2,090	-	-	

Grand Total

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	105,551	-	-	
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	42,778	6,528	5,217	9,368	-	-	130,757
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	(10,004)	(18,344)	(10,388)	-	-	(114,403)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	31,997	(3,476)	(13,127)	(1,020)	-	-	16,354
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	122,154	118,677	105,551	104,530	-	-	

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	

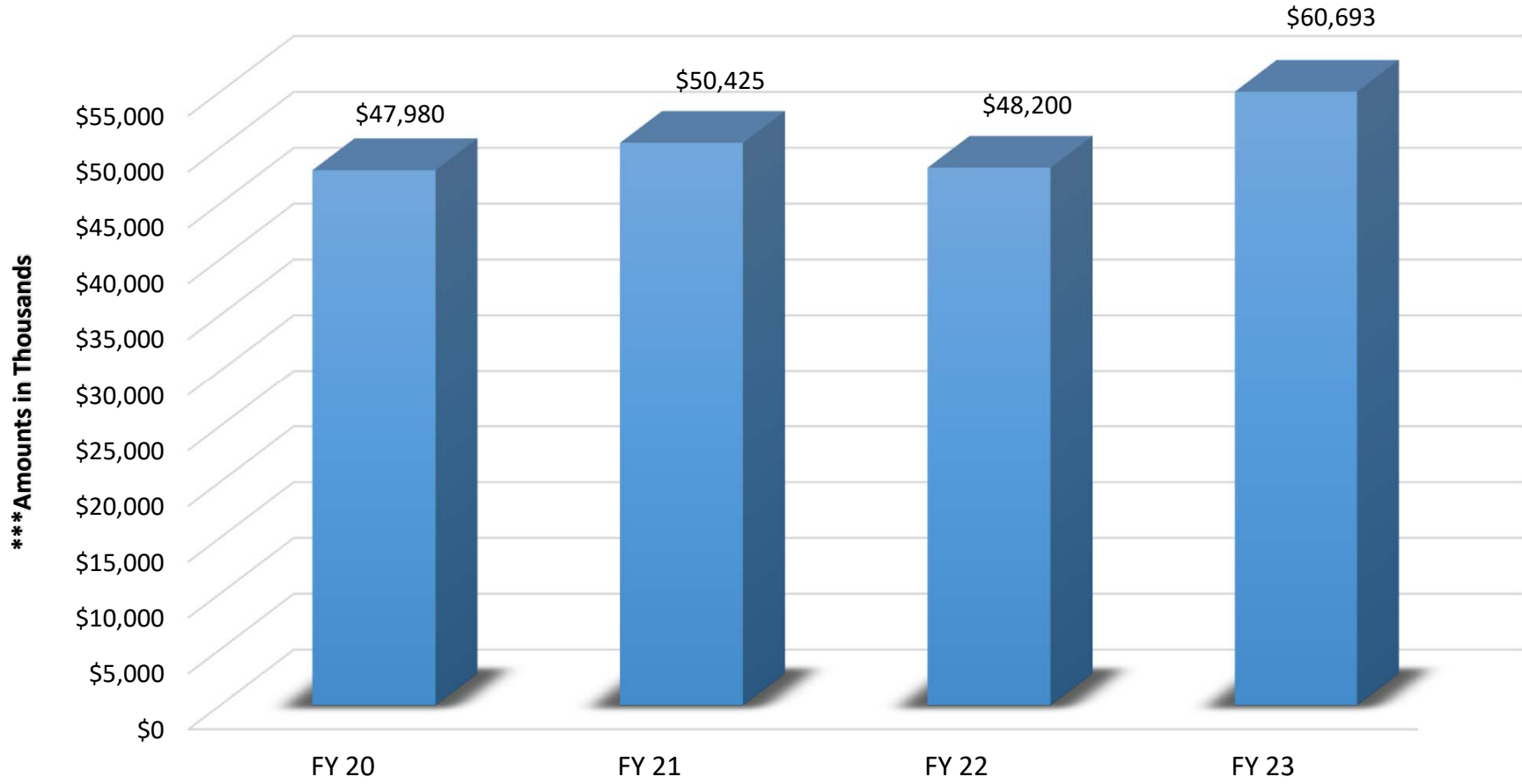
COP #450/G.O. #300

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 APRIL



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

Mehlville School District
Budget Review of FY23 Revenues
April 2023

REVENUES (000's)	FY23				FY22		
	Orig Budget	April	Actual	% of	Actual	Actual	% of
	Full Year	Forecast	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 78,210	\$ 81,650	\$ 81,037	99%	\$ 77,727	\$ 73,010	94%
Delinquent Taxes	1,150	1,150	1,221	106%	524	370	71%
Prop C Sales Tax	12,135	12,109	10,557	87%	11,722	9,953	85%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	1,976	99%	1,835	1,304	71%
Earnings on Invest.	400	2,030	2,115	104%	143	46	32%
Food Service-Program	1,656	2,250	2,019	90%	436	361	83%
Food Service-Non-Pro	638	400	354	89%	94	81	86%
Student Activities	1,615	1,615	1,287	80%	1,520	1,155	76%
Community Service	540	540	508	94%	538	452	84%
VICC	997	1,196	359	30%	1,080	324	30%
Other	257	275	281	102%	362	330	91%
Total Local	99,798	105,415	\$ 101,714	96%	\$ 96,334	\$ 87,386	91%
Fines etc	75	99	\$ 99	100%	\$ 40	\$ 40	100%
State Assessed Util	1,640	1,640	-	0%	1,619	1,620	100%
Total County	1,715	1,739	\$ 99	6%	\$ 1,659	\$ 1,660	100%
Basic Formula	11,696	12,242	\$ 10,262	84%	\$ 12,093	\$ 10,101	84%
Transportation	2,575	3,025	2,537	84%	863	720	83%
Early Childhood	4,172	4,172	4,187	100%	4,068	2,770	68%
Classroom Trust	3,950	3,950	3,258	82%	3,950	3,290	83%
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	\$ 20,404	86%	\$ 21,254	\$ 17,007	80%
Medicaid	180	180	138	77%	177	127	72%
Vocational Edu (Perkins)	130	130	131	101%	121	89	74%
Early Childhood	74	74	73	99%	80	70	88%
School Lunch	1,500	2,265	1,914	85%	4,704	3,968	84%
School Breakfast	366	560	456	81%	1,270	1,106	87%
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	3,277	60%	4,258	1,235	29%
Total Federal	8,655	10,471	\$ 6,839	65%	\$ 12,542	\$ 7,784	62%
Sale of Property	23	23	\$ 19	83%	\$ 28	\$ 27	96%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	273	67%	391	323	83%
Trans From Others	1,200	1,400	1,409	101%	1,225	964	79%
Total Misc	1,628	1,828	\$ 1,701	93%	\$ 1,644	\$ 1,314	80%
GRAND TOTAL	\$ 134,442	\$ 143,100	\$ 130,757	91%	\$ 133,433	\$ 115,151	86%

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

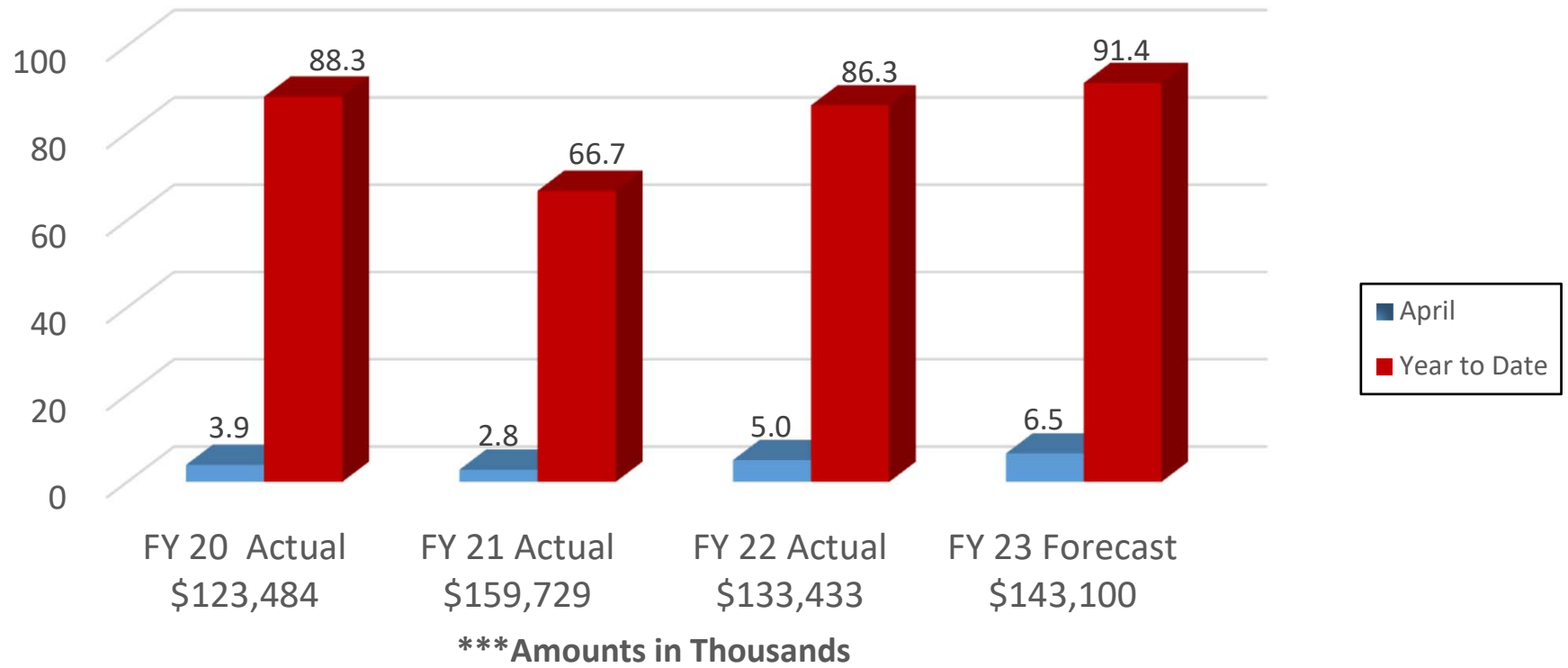
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%	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	6.5%	96.5%	0.0%	5.7%	7.3%	86.3%	5.8%	65.3%	12.4%	93.1%	6.5%	91.4%
May												
June												

PERCENT OF REVENUES RECEIVED APRIL



Mehlville School District
Budget Review of FY23 Expenses
April 2023

Exp By
OBJECT

Expenses (000's)	FY23				% of Adj Bud	Full Year	Actual YTD	% of Full Year
	Orig Budget	April	Actual					
	Full Year	Forecast	YTD					
Certified Salaries	\$ 60,540	\$ 60,114	\$ 44,197		74%	\$ 58,531	\$ 43,387	74%
Non-Certified Salaries	18,790	18,275	15,016		82%	16,448	13,741	84%
Total Salaries	79,330	78,389	59,213		76%	74,979	57,128	76%
Teacher Retirement	9,455	9,390	6,909		74%	9,049	6,679	74%
Non-Teacher Retirement	1,460	1,420	1,166		82%	1,253	1,049	84%
Social Security	1,284	1,235	1,003		81%	1,121	932	83%
Medicare	1,110	1,100	830		75%	1,048	799	76%
Medical-Dental Etc	10,165	11,756	9,084		77%	8,994	6,745	75%
Work Comp/Unemploy	476	501	500		100%	445	446	100%
Total Benefits	23,950	25,402	19,492		77%	21,910	16,650	76%
Tuition	534	450	380		84%	447	346	77%
Professional Services	1,382	1,174	819		70%	832	690	83%
Audit	13	17	17		100%	13	13	100%
Technical Services	608	630	516		82%	496	445	90%
Legal Services	25	60	36		60%	57	51	89%
Property Services	1,857	1,935	1,641		85%	1,891	1,621	86%
Contracted Trans	398	700	534		76%	456	321	70%
Professional Meetings	593	681	532		78%	485	327	67%
Property Insurance	515	524	524		100%	479	479	100%
Liability Insurance	516	542	542		100%	482	482	100%
Fidelity	-	-	-		0%	-	-	0%
Other Purch Services	1,027	1,064	910		86%	857	733	86%
Total Purchased Services	7,468	7,777	6,451		83%	6,495	5,508	85%
General Supplies	2,654	2,482	2,104		85%	3,257	2,806	86%
One - to- One	984	984	963		98%	780	780	100%
Regular Textbooks	794	2,154	368		17%	1,000	287	29%
Library Books	110	119	84		71%	104	85	82%
Periodicals	48	39	38		97%	40	40	100%
Food Supplies	1,900	2,013	1,697		84%	2,205	1,747	79%
Energy	3,075	2,900	2,430		84%	2,651	2,222	84%
Other	3,146	3,077	2,433		79%	2,522	1,779	71%
Total Supplies	12,711	13,768	10,117		73%	12,559	9,746	78%
Building	21,170	17,802	12,420		70%	5,755	5,672	99%
Site Improvement	-	-	2,355		0%	817	775	95%
Equip- General	1,105	1,197	1,072		90%	872	809	93%
Equip- Instructional	125	203	149		73%	188	144	77%
Vehicles	391	250	83		33%	-	-	0%
School Buses	550	550	550		100%	511	511	100%
Total Capital	23,341	20,002	16,629		83%	8,143	7,911	97%
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	\$ 147,839	\$ 114,403		77%	\$ 124,870	\$ 97,727	78%

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

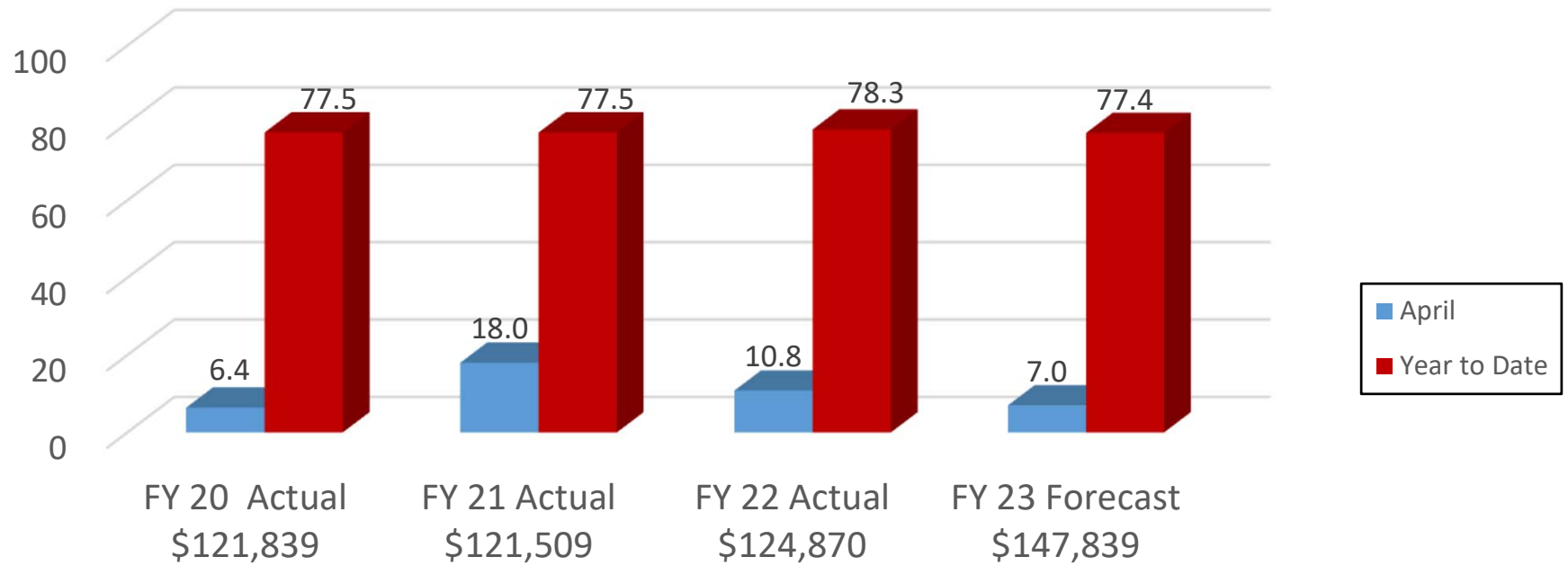
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%	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%	8.9%	8.9%	2.1%	2.1%	13.3%	13.3%	0.0%	0.0%	3.8%	3.8%
August	4.3%	6.2%	3.9%	5.3%	8.3%	17.2%	11.7%	13.8%	4.2%	17.5%	21.0%	21.0%	5.4%	9.1%
Sept	11.5%	17.7%	9.0%	14.3%	4.0%	21.2%	7.7%	21.6%	14.3%	31.8%	0.0%	21.0%	10.5%	19.6%
Oct	7.8%	25.5%	7.2%	21.6%	9.3%	30.4%	9.5%	31.1%	6.7%	38.5%	0.0%	21.0%	7.7%	27.3%
Nov	7.6%	33.1%	9.1%	30.7%	20.5%	50.9%	7.0%	38.1%	4.5%	43.0%	0.0%	21.0%	7.9%	35.2%
Dec	7.7%	40.9%	12.3%	43.0%	5.3%	56.2%	6.9%	45.0%	11.1%	54.0%	0.0%	21.0%	8.7%	43.9%
Jan	7.9%	48.8%	8.1%	51.1%	4.8%	61.0%	6.6%	51.6%	6.3%	60.3%	0.0%	21.0%	7.3%	51.2%
Feb	7.7%	56.5%	7.9%	59.1%	7.4%	68.4%	6.0%	57.7%	2.8%	63.1%	0.0%	21.0%	6.8%	57.9%
March	11.4%	67.8%	9.7%	68.7%	7.1%	75.5%	9.1%	66.7%	16.0%	79.2%	79.0%	100.0%	12.4%	70.4%
April	7.7%	75.5%	8.0%	76.7%	7.5%	82.9%	6.7%	73.5%	4.0%	83.1%	0.0%	100.0%	7.0%	77.4%
May														
June														

PERCENT OF EXPENSES INCURRED APRIL



***Amounts in Thousands