

**MEHLVILLE SCHOOL DISTRICT**  
**Cash Flow Summary - Forecast**  
**FY23**

Forecast  
Jun-23

|                 | Operating<br>Cash Reserves | Appropriated<br>General Funds | Capital<br>Fund #410 | Restricted<br>Debt Funds | Total          |
|-----------------|----------------------------|-------------------------------|----------------------|--------------------------|----------------|
| Beg Balance     | \$ 37,831,086              | \$ 5,020,443                  | \$ 43,471,983        | \$ 1,853,387             | \$ 88,176,899  |
| Revenue         | 127,264,000                | 7,391,000                     | 7,160,000            | 2,812,000                | \$ 144,627,000 |
| Expenditures    | 119,420,000                | 6,215,000                     | 20,016,000           | 2,500,000                | \$ 148,151,000 |
| Transfers       | (4,225,000)                | (706,000)                     | 4,931,000            | -                        | \$ -           |
| Net Gain (Loss) | 3,619,000                  | 470,000                       | (7,925,000)          | 312,000                  | \$ (3,524,000) |
| End Balance     | \$ 41,450,086              | \$ 5,490,443                  | \$ 35,546,983        | \$ 2,165,387             | \$ 84,652,899  |

|                 | General<br>Fund #110 | Special Fund<br>Fund #120 | Operating<br>Cash Reserves | Net Gain (Loss)           |
|-----------------|----------------------|---------------------------|----------------------------|---------------------------|
| Beg Balance     | \$ 34,430,048        | \$ 3,401,038              | \$ 37,831,086              | Operating \$ 3,619,000    |
| Revenue         | 51,081,000           | 76,183,000                | 127,264,000                | Non-Operating (7,143,000) |
| Expenditures    | 41,756,000           | 77,664,000                | 119,420,000                | Total \$ (3,524,000)      |
| Transfers       | (4,225,000)          |                           | (4,225,000)                |                           |
| Net Gain (Loss) | 5,100,000            | (1,481,000)               | 3,619,000                  |                           |
| End Balance     | \$ 39,530,048        | \$ 1,920,038              | \$ 41,450,086              |                           |

|                 | Food Service<br>Fund #500 | Activities<br>Fund #600 | Athletic<br>700 | Appropriated<br>General Funds |
|-----------------|---------------------------|-------------------------|-----------------|-------------------------------|
| Beg Balance     | \$ 3,439,184              | \$ 1,297,685            | \$ 283,574      | \$ 5,020,443                  |
| Revenue         | 5,891,000                 | 1,100,000               | 400,000         | 7,391,000                     |
| Expenditures    | 4,715,000                 | 1,100,000               | 400,000         | 6,215,000                     |
| Transfers       | (706,000)                 |                         |                 | (706,000)                     |
| Net Gain (Loss) | 470,000                   | -                       | -               | 470,000                       |
| End Balance     | \$ 3,909,184              | \$ 1,297,685            | \$ 283,574      | \$ 5,490,443                  |

|                 | C.O.P.<br>Fund #450 | Debt Service<br>Fund #300 | Restricted<br>Debt Funds |
|-----------------|---------------------|---------------------------|--------------------------|
| Beg Balance     | \$ -                | \$ 1,853,387              | \$ 1,853,387             |
| Revenue         | -                   | 2,812,000                 | 2,812,000                |
| Expenditures    | -                   | 2,500,000                 | 2,500,000                |
| Transfers       | -                   |                           | -                        |
| Net Gain (Loss) | -                   | 312,000                   | 312,000                  |
| End Balance     | \$ -                | \$ 2,165,387              | \$ 2,165,387             |

| Cash reserve % of annual expense | June           | November | Net Gain (Loss) | Op Gain (Loss) |
|----------------------------------|----------------|----------|-----------------|----------------|
| 6/30/23 Cash Reserve %           | 34.7% Forecast |          | \$ (3,524)      | \$ 3,619       |
| 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            | \$ 3,582,600  |
| Excess of Min Required Balance | \$ 37,867,486 |



### Finance Dashboard

| District              | Enrollment FY22 | Assessed Value per Student FY22 | Blended Tax Rate for Fall 2022 | Cash Reserve % FY22    |
|-----------------------|-----------------|---------------------------------|--------------------------------|------------------------|
| 1 Rockwood            | 20,311          |                                 |                                |                        |
| 2 Parkway             | 16,997          | \$ 621,034                      | 1 Riverview Gardens            | 1 Webster Groves       |
| 3 Hazelwood           | 16,313          | \$ 522,103                      | 2 Jennings                     | 2 Clayton              |
| 4 Mehville            | 9,914           | \$ 509,070                      | 3 Hazelwood                    | 3 Brentwood            |
| 5 Ferguson-Florissant | 9,237           | \$ 369,430                      | 4 Normandy                     | 4 Afton                |
| 6 Lindbergh           | 7,132           | \$ 355,462                      | 5 Parkway                      | 5 Ladue                |
| 7 Ritenour            | 6,203           | \$ 329,297                      | 6 Kirkwood                     | 6 Hancock Place        |
| 8 Pattonville         | 5,901           | \$ 326,876                      | 7 Valley Park                  | 7 Maplewood            |
| 9 Kirkwood            | 5,850           | \$ 292,557                      | 8 Ferguson-Florissant          | 8 Kirkwood             |
| 10 Riverview Gardens  | 5,157           | \$ 289,339                      | 9 Pattonville                  | 9 Pattonville          |
| 11 Webster Groves     | 4,304           | \$ 252,417                      | 10 Ritenour                    | 10 Hazelwood           |
| 12 Ladue              | 4,159           | \$ 251,798                      | 11 Valley Park                 | 11 Jennings            |
| 13 Normandy           | 2,764           | \$ 237,694                      | 12 Brentwood                   | 12 Bayless             |
| 14 Afton              | 2,423           | \$ 237,142                      | 13 University City             | 13 Valley Park         |
| 15 Clayton            | 2,412           | \$ 224,547                      | 14 Webster Groves              | 14 Riverview Gardens   |
| 16 University City    | 2,392           | \$ 156,343                      | 15 Bayless                     | 15 Mehville            |
| 17 Jennings           | 2,347           | \$ 148,790                      | 16 Clayton                     | 16 Ritenour            |
| 18 Bayless            | 1,722           | \$ 145,848                      | 17 Rockwood                    | 17 Parkway             |
| 19 Maplewood          | 1,408           | \$ 145,848                      | 18 Kirkwood                    | 18 Rockwood            |
| 20 Hancock Place      | 1,274           | \$ 124,665                      | 19 Parkway                     | 19 Normandy            |
| 21 Valley Park        | 765             | \$ 123,490                      | 20 Lindbergh                   | 20 University City     |
| 22 Brentwood          | 741             | \$ 119,073                      | 21 Ladue                       | 21 Lindbergh           |
|                       |                 | \$ 56,864                       | 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)

Note: DESE public report unavailable.

% 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                       |
| 2 BRENTWOOD              | 20,734                           | 2 Ladue                           |
| 3 UNIVERSITY CITY        | 18,500                           | 3 Maplewood                       |
| 4 NORMANDY SCHOOLS CO    | 17,308                           | 4 Hancock Place                   |
| 5 Pattonville            | 15,893                           | 5 Normandy                        |
| 6 MAPLEWOOD-RICHMOND     | 15,809                           | 6 Lindbergh                       |
| 7 VALLEY PARK            | 14,984                           | 7 Bayless                         |
| 8 HANCOCK PLACE          | 14,953                           | 8 Afton                           |
| 9 Ladue                  | 14,911                           | 9 Kirkwood                        |
| 10 Ferguson-Florissant   | 13,968                           | 10 Clayton                        |
| 11 Parkway               | 13,686                           | 11 Webster Groves                 |
| 12 Kirkwood              | 13,183                           | 12 Parkway                        |
| 13 Webster Groves        | 12,991                           | 13 University City                |
| 14 AFTON 101             | 12,414                           | 14 Ferguson-Florissant            |
| 15 Hazelwood             | 12,407                           | 15 Mehville                       |
| 16 Ritenour              | 11,965                           | 16 Riverview Gardens              |
| 17 Rockwood              | 11,334                           | 17 Rockwood                       |
| 18 JENNINGS              | 11,252                           | 18 Hazelwood                      |
| 19 BAYLESS               | 11,136                           | 19 Pattonville                    |
| 20 Mehville              | 10,903                           | 20 Jennings                       |
| 21 Lindbergh             | 10,830                           | 21 Ritenour                       |
| 22 Riverview Gardens     | 10,364                           | 22 Valley Park                    |

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                  | 2,069,123 | 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                  | 2,131,628 | 710,330   | 1,421,298 |
| Classified salary                 | 8,689     | -         | 8,689     |
| Benefits                          | 381,347   | 128,703   | 252,644   |
| Health Ins                        | 288,667   | 109,618   | 179,049   |
| Prof Services 6319                | 213,333   | 149,277   | 64,056    |
| Contracted Trans 6341             | 410       | -         | 410       |
| General Supplies 6412             | -         | -         | -         |
| Gasoline 6486                     | 2,627     | -         | 2,627     |
| Other Supplies 6411/6491          | 71,000    | 37,500    | 33,500    |
| Capital                           | 1,999,762 | 355,678   | 1,644,084 |
| sub-total                         | 5,097,463 | 1,491,106 | 3,606,357 |
| Food Service reclass              | -         | -         | -         |
| Expense FY23 total                | 5,097,463 | 1,491,106 | 3,606,357 |
| Unreimbursed Exp                  | 865,827   | 330,463   | 535,364   |
| Revenue:                          |           |           |           |
| Reimbursed PY expense             | 118,573   | 32,889    | 85,684    |
| Reimbursed CY expense             | 4,231,636 | 1,160,643 | 3,070,993 |
| Total Revenue                     | 4,350,209 | 1,193,532 | 3,156,677 |

| FY23 Budget Variance ESSER II & III |          |          |           |
|-------------------------------------|----------|----------|-----------|
|                                     | Total    | ESSER II | ESSER III |
| Certified salary                    | (62,505) | (1,430)  | (61,075)  |
| Classified salary                   | (2,289)  | -        | (2,289)   |
| Benefits                            | (5,458)  | 1,171    | (6,629)   |
| Health Ins                          | 41,235   | 6,818    | 34,417    |
| Prof Services 6319                  | 112,667  | -        | 112,667   |
| Contracted Trans 6341               | (410)    | -        | (410)     |
| General Supplies 6412               | -        | -        | -         |
| Gasoline 6486                       | (427)    | -        | (427)     |
| Other Supplies 6491                 | 50       | -        | 50        |
| Capital                             | -        | -        | -         |
| sub-total                           | 82,863   | -        | 82,863    |
| Food Service reclass                | -        | -        | -         |
| Expense FY23 total                  | 82,863   | -        | 82,863    |
| FY 23 Revenue Total                 | 830,117  | 304,133  | 525,984   |

**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 |
|-----------------------|-------------|-------------|-------------|-------------|
| Reimbursed PY expense | 1,885,023   | 1,736,096   | 1,736,096   |             |
| Reimbursed CY expense | 34,950      | 77,576      | 77,576      |             |
| Total Revenue         | 51,150      | 58,988      | 58,988      |             |
|                       | 98,000      | 283,730     | 283,730     |             |
|                       | 2,069,123   | 2,156,390   | 2,156,390   |             |
|                       | 6,400       | 82,998      | 82,998      |             |

|                  | FY23 Budget | FY23 Actual | FY24 Budget | FY24 Actual |
|------------------|-------------|-------------|-------------|-------------|
| Unreimbursed Exp | 865,827     | 330,463     | 330,463     | 535,364     |

**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        | 1,318,236 | -           | 623,186     | 1,112,006   | 695,050     | -           | 1,189,973   | 1,736,096   | -           | -           |
| 6121        | 14,405    | -           | 13,455      | 950         | 950         | -           | 34,000      | 77,576      | -           | -           |
| 6131        | 79,115    | -           | 66,215      | 156,197     | 12,900      | -           | 136,250     | 342,718     | -           | -           |
| 6151        | 96,673    | -           | -           | 7,275       | -           | -           | 6,400       | 82,998      | -           | -           |
| 6151 Food   | 720,473   | -           | -           | -           | -           | -           | -           | -           | -           | -           |
| 6200        | 253,184   | -           | 123,310     | 227,499     | 129,874     | -           | 246,015     | 397,384     | -           | -           |
| 6200 Food   | 104,527   | -           | -           | -           | -           | -           | -           | -           | -           | -           |
| 6241        | 204,573   | -           | 88,137      | 159,150     | 116,436     | -           | 213,466     | 329,902     | -           | -           |
| 6319        | 149,277   | -           | -           | 240,000     | 149,277     | -           | 176,723     | -           | -           | -           |
| 6341        | 68,701    | -           | 68,701      | -           | -           | -           | -           | -           | -           | -           |
| 6412        | 68,701    | -           | -           | 1,909       | -           | -           | -           | -           | -           | -           |
| 6486        | 772,148   | -           | 734,648     | -           | -           | -           | -           | 45,000      | -           | -           |
| 6491        | 407,219   | -           | 51,541      | -           | -           | -           | -           | 67,185      | -           | -           |
| 6521        | 4,091,858 | -           | 1,769,193   | 1,904,036   | 1,497,665   | -           | 3,682,661   | 3,078,859   | -           | -           |
| Grand Total | 8,703,056 | 825,000     | 1,769,193   | 1,904,036   | 1,497,665   | -           | 3,682,661   | 3,078,859   | -           | 37,500      |
| Due 9/2023  | 8,703,056 |             |             |             |             |             |             |             |             |             |
| Due 9/2024  | 825,000   |             |             |             |             |             |             |             |             |             |
| Target      | 4,091,858 |             | 9,205,367   |             |             |             |             |             |             |             |

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

|                        | Operating Cash | Appropriated General | Capital Fund #410 | Restricted Debt | Month Total    |
|------------------------|----------------|----------------------|-------------------|-----------------|----------------|
| Fund Balance APR 30    | \$ 60,693,272  | \$ 5,443,414         | \$ 36,323,387     | \$ 2,089,959    | \$ 104,550,032 |
| Revenue                | 5,777,237      | 738,031              | 1,329,154         | 78,781          | 7,923,203      |
| Expenditures           | 19,646,758     | 702,232              | 1,434,165         | -               | 21,783,155     |
| Transfers              | -              | -                    | -                 | -               | -              |
| Fund Balance MAY 31    | 46,823,751     | 5,479,213            | 36,218,376        | 2,168,740       | 90,690,080     |
| Short Term Borrowing   |                |                      |                   |                 |                |
| (2) Arbitrage Interest |                |                      | 74,941            | -               | 74,941         |
| (1) Investments        | (46,000,000)   | (1,061,647)          | (36,000,000)      | -               | (83,061,647)   |
| Escrow Deposits        |                |                      |                   | -               | -              |
| Cash Balance MAY 31    | \$ 823,751     | \$ 4,417,566         | \$ 293,317        | \$ 2,168,740    | \$ 7,703,374   |

|                     | Operating Cash |               | Appropriated Genera |               |               |
|---------------------|----------------|---------------|---------------------|---------------|---------------|
|                     | General #110   | Special #120  | Food Svc #500       | Activity #600 | Athletic #700 |
| Fund Balance APR 30 | \$ 43,353,654  | \$ 17,339,618 | \$ 3,745,444        | \$ 1,438,078  | \$ 259,892    |
| Revenue             | 2,347,615      | 3,429,622     | 527,907             | 160,969       | 49,155        |
| Expenditures        | 3,109,885      | 16,536,873    | 456,914             | 159,179       | 86,139        |
| Transfers           |                |               |                     |               |               |
| Fund Balance MAY 31 | 42,591,384     | 4,232,367     | 3,816,437           | 1,439,868     | 222,908       |
| Investments         | (42,000,000)   | (4,000,000)   | (1,061,647)         |               |               |
| Cash Balance MAY 31 | \$ 591,384     | \$ 232,367    | \$ 2,754,790        | \$ 1,439,868  | \$ 222,908    |

|                     | Restricted Debt |              | FY2023 Full Year          |               |                 |
|---------------------|-----------------|--------------|---------------------------|---------------|-----------------|
|                     | COP #450        | Debt #300    | Budget                    | Forecast      |                 |
| Fund Balance APR 30 | \$ -            | \$ 2,089,959 | Revenue \$ 134,442        | \$ 144,627    |                 |
| Revenue             | -               | 78,781       | Expense \$ (149,300)      | (148,151)     |                 |
| Expenditures        | -               | -            | Fund Inc(Dec) \$ (14,858) | \$ (3,524)    |                 |
| Transfers           |                 |              |                           |               |                 |
| Fund Balance MAY 31 | -               | 2,168,740    |                           |               |                 |
| Investments         |                 |              | Operating \$ 14           | \$ 3,619      |                 |
| Escrow Deposits     |                 |              | Non-operating (14,872)    | (7,143)       |                 |
| Other Deposits      |                 |              | Total \$ (14,858)         | \$ (3,524)    |                 |
| Cash Balance MAY 31 | \$ -            | \$ 2,168,740 |                           |               |                 |
|                     |                 |              | <u>Fund Balance</u>       | <u>Budget</u> | <u>Forecast</u> |
|                     |                 |              | 6/30/2022 \$ 88,177       | \$ 88,177     |                 |
|                     |                 |              | Cash Inc(Dec) (14,858)    | (3,524)       |                 |
|                     |                 |              | 6/30/2023 \$ 73,319       | \$ 84,653     |                 |

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**

| <b>Gen/Teacher</b>   | <b>Jul</b> | <b>Aug</b> | <b>Sep</b> | <b>Oct</b> | <b>Nov</b> | <b>Dec</b> | <b>Jan</b> | <b>Feb</b> | <b>Mar</b> | <b>Apr</b> | <b>May</b> | <b>Jun</b> | <b>Total</b> |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Beg Bal  | 37,831     | 38,097     | 34,675     | 25,565     | 20,046     | 13,425     | 41,710     | 72,922     | 69,774     | 61,427     | 60,693     | -          |              |
| Revenue  | 3,066      | 3,036      | 3,128      | 3,751      | 3,554      | 41,978     | 40,077     | 5,741      | 4,121      | 8,259      | 5,777      | -          | 122,488      |
| Expense  | (2,800)    | (6,458)    | (12,238)   | (9,270)    | (10,174)   | (10,143)   | (8,865)    | (8,889)    | (12,468)   | (8,993)    | (19,647)   | -          | (109,945)    |
| Difference   | 266        | (3,422)    | (9,111)    | (5,519)    | (6,621)    | 31,835     | 31,212     | (3,148)    | (8,347)    | (734)      | (13,870)   | -          | 12,543       |
| 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     | 46,824     | -          |              |
| <b>Annual Exp</b>  | 117,521    | 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%      | 39.8%      | 0.0%       |              |
| Note: Annual expense represents current year adopted budget expense for these funds. |            |            |            |            |            |            |            |            |            |            |            |            |              |
| <b>Food Service #500</b>   |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 3,439      | 4,143      | 4,261      | 4,254      | 4,134      | 4,080      | 3,816      | 3,708      | 3,722      | 3,699      | 3,745      | -          |              |
| Revenue  | 800        | 181        | 378        | 563        | 499        | 484        | 453        | 496        | 528        | 474        | 528        | -          | 5,384        |
| Expense  | (46)       | (63)       | (335)      | (590)      | (553)      | (314)      | (556)      | (479)      | (551)      | (424)      | (457)      | -          | (4,367)      |
| Difference   | 753        | 119        | 43         | (27)       | (54)       | 170        | (102)      | 18         | (23)       | 51         | 71         | -          | 1,018        |
| 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      | 3,816      | -          |              |
| <b>Activity #600/Athletic #700</b>   |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 1,581      | 1,544      | 1,574      | 1,659      | 1,768      | 1,783      | 1,751      | 1,721      | 1,746      | 1,741      | 1,698      | -          |              |
| Revenue  | 22         | 97         | 184        | 222        | 130        | 87         | 67         | 108        | 135        | 130        | 210        | -          | 1,392        |
| Expense  | (60)       | (66)       | (99)       | (113)      | (115)      | (119)      | (97)       | (82)       | (140)      | (173)      | (245)      | -          | (1,310)      |
| Difference   | (38)       | 31         | 85         | 109        | 15         | (32)       | (30)       | 26         | (5)        | (43)       | (35)       | -          | 82           |
| Transfer   | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          |              |
| End Bal  | 1,544      | 1,574      | 1,659      | 1,768      | 1,783      | 1,751      | 1,721      | 1,746      | 1,741      | 1,698      | 1,663      | -          |              |
| <b>Capital #410</b>  |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 43,472     | 40,997     | 40,326     | 38,695     | 37,724     | 37,066     | 40,179     | 39,983     | 39,561     | 36,750     | 36,304     | -          |              |
| Revenue  | 138        | 162        | 1,174      | 278        | 239        | 1,343      | 1,061      | 129        | 400        | 347        | 1,329      | -          | 6,601        |
| Expense  | (2,663)    | (834)      | (2,856)    | (1,341)    | (898)      | (2,213)    | (1,263)    | (554)      | (3,210)    | (798)      | (1,434)    | -          | (18,064)     |
| Difference   | (2,524)    | (672)      | (1,681)    | (1,063)    | (659)      | (871)      | (202)      | (426)      | (2,810)    | (451)      | (105)      | -          | (11,464)     |
| 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     | 36,199     | -          |              |
| <b>Non-Debt sub-total</b>  |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 86,324     | 84,781     | 80,836     | 70,172     | 63,672     | 56,354     | 87,456     | 118,333    | 114,804    | 103,618    | 102,441    | -          |              |
| Revenue  | 4,026      | 3,476      | 4,864      | 4,813      | 4,422      | 43,892     | 41,659     | 6,475      | 5,183      | 9,210      | 7,844      | -          | 135,865      |
| Expense  | (5,568)    | (7,421)    | (15,528)   | (11,314)   | (11,740)   | (12,790)   | (10,781)   | (10,004)   | (16,369)   | (10,388)   | (21,783)   | -          | (133,686)    |
| Difference   | (1,543)    | (3,944)    | (10,664)   | (6,500)    | (7,318)    | 31,102     | 30,878     | (3,530)    | (11,186)   | (1,177)    | (13,939)   | -          | 2,178        |
| Transfer   | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          |              |
| End Bal  | 84,781     | 80,836     | 70,172     | 63,672     | 56,354     | 87,456     | 118,333    | 114,804    | 103,618    | 102,441    | 88,502     | -          |              |
| <b>COP #450/G.O. #300</b>  |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 1,853      | 1,862      | 1,344      | 1,353      | 1,358      | 1,374      | 2,701      | 3,820      | 3,874      | 1,933      | 2,090      | -          |              |
| Revenue  | 8          | 8          | 9          | 5          | 17         | 1,327      | 1,119      | 53         | 34         | 157        | 79         | -          | 2,815        |
| Expense  | -          | (525)      | -          | -          | -          | -          | -          | -          | (1,975)    | -          | -          | -          | (2,500)      |
| Difference   | 8          | (517)      | 9          | 5          | 17         | 1,327      | 1,119      | 53         | (1,941)    | 157        | 79         | -          | 315          |
| Transfer   | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          |              |
| End Bal  | 1,862      | 1,344      | 1,353      | 1,358      | 1,374      | 2,701      | 3,820      | 3,874      | 1,933      | 2,090      | 2,169      | -          |              |
| <b>Grand Total</b>   |            |            |            |            |            |            |            |            |            |            |            |            |              |
| Beg Bal  | 88,177     | 86,642     | 82,181     | 71,525     | 65,030     | 57,728     | 90,157     | 122,154    | 118,677    | 105,551    | 104,530    | -          |              |
| Revenue  | 4,034      | 3,484      | 4,873      | 4,818      | 4,439      | 45,218     | 42,778     | 6,528      | 5,217      | 9,368      | 7,923      | -          | 138,680      |
| Expense  | (5,568)    | (7,946)    | (15,528)   | (11,314)   | (11,740)   | (12,790)   | (10,781)   | (10,004)   | (18,344)   | (10,388)   | (21,783)   | -          | (136,186)    |
| Difference   | (1,535)    | (4,462)    | (10,655)   | (6,496)    | (7,302)    | 32,429     | 31,997     | (3,476)    | (13,127)   | (1,020)    | (13,860)   | -          | 2,494        |
| End Bal  | 86,642     | 82,181     | 71,525     | 65,030     | 57,728     | 90,157     | 122,154    | 118,677    | 105,551    | 104,530    | 90,671     | -          |              |

**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  |           |

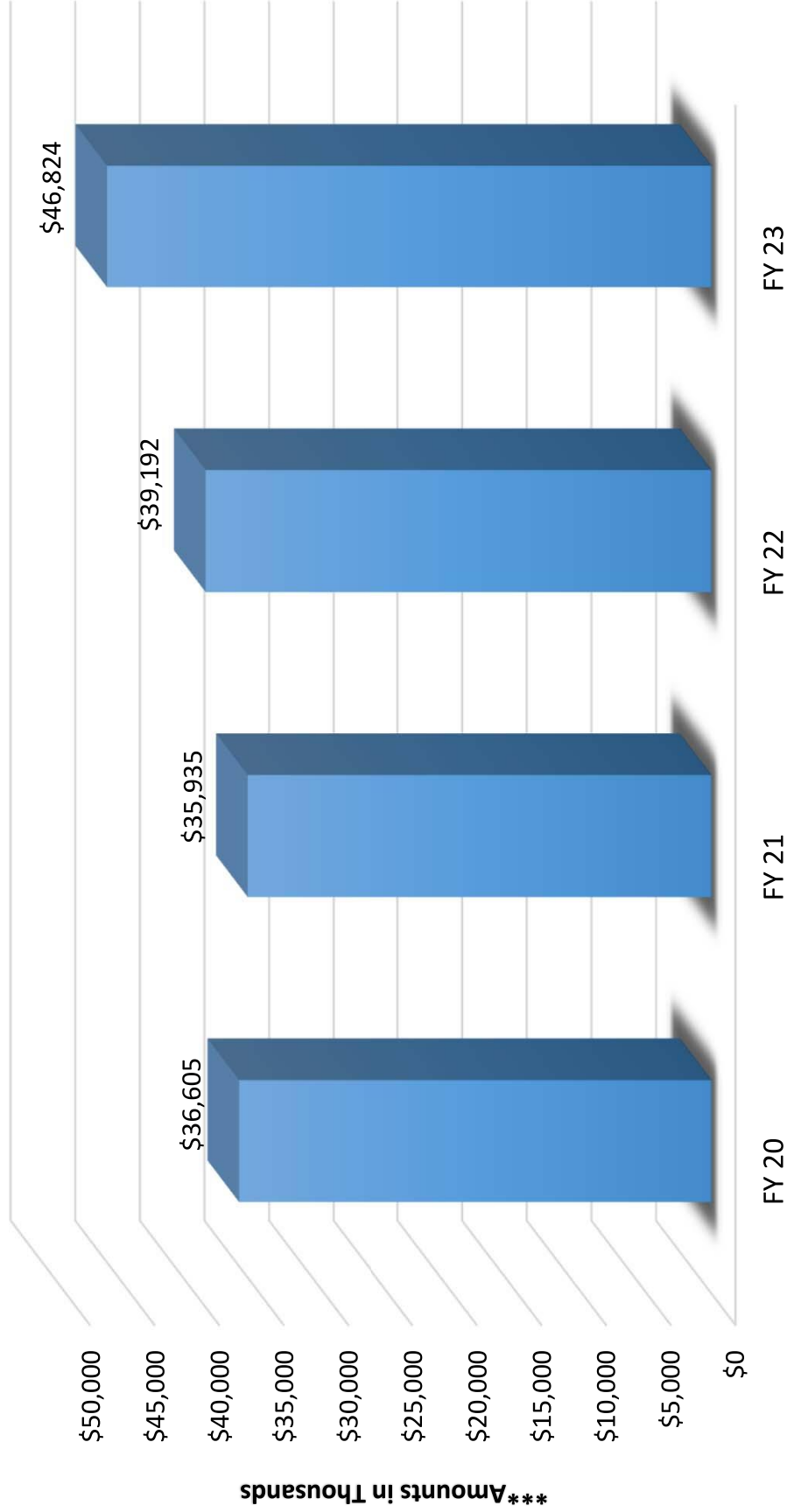
**COP #450/G.O. #300**

|            |   |   |   |   |    |       |       |       |       |       |       |       |       |
|------------|---|---|---|---|----|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 MAY



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

**Mehlville School District**  
**Budget Review of FY23 Revenues**  
**May 2023**

| REVENUES (000's)         | FY23              |                   |                   |                | FY22              |                   |                  |
|--------------------------|-------------------|-------------------|-------------------|----------------|-------------------|-------------------|------------------|
|                          | Orig Budget       | May               | Actual            | % of           | Actual            | Actual            | % of             |
|                          | <u>Full Year</u>  | <u>Forecast</u>   | <u>YTD</u>        | <u>Adj Bud</u> | <u>Full Year</u>  | <u>YTD</u>        | <u>Full Year</u> |
| Current Taxes            | \$ 78,210         | \$ 81,650         | \$ 81,363         | 100%           | \$ 77,727         | \$ 77,537         | 100%             |
| Delinquent Taxes         | 1,150             | 1,150             | 1,283             | 112%           | 524               | 427               | 81%              |
| Prop C Sales Tax         | 12,135            | 12,400            | 11,520            | 93%            | 11,722            | 10,138            | 86%              |
| Fin Inst Taxes           | 200               | 55                | 55                | 100%           | 353               | 353               | 100%             |
| M & M Surtax             | 2,000             | 2,000             | 1,980             | 99%            | 1,835             | 1,885             | 103%             |
| Earnings on Invest.      | 400               | 3,115             | 2,360             | 76%            | 143               | 70                | 49%              |
| Food Service-Program     | 1,656             | 2,250             | 2,250             | 100%           | 436               | 406               | 93%              |
| Food Service-Non-Pro     | 638               | 400               | 396               | 99%            | 94                | 91                | 97%              |
| Student Activities       | 1,615             | 1,615             | 1,512             | 94%            | 1,520             | 1,416             | 93%              |
| Community Service        | 540               | 540               | 573               | 106%           | 538               | 511               | 95%              |
| VICC                     | 997               | 1,196             | 359               | 30%            | 1,080             | 324               | 30%              |
| Other                    | 257               | 278               | 288               | 104%           | 362               | 336               | 93%              |
| <b>Total Local</b>       | <b>99,798</b>     | <b>106,649</b>    | <b>\$ 103,939</b> | <b>97%</b>     | <b>\$ 96,334</b>  | <b>\$ 93,494</b>  | <b>97%</b>       |
| Fines etc                | 75                | 99                | \$ 99             | 100%           | \$ 40             | \$ 40             | 100%             |
| State Assessed Util      | 1,640             | 1,630             | 1,629             | 100%           | 1,619             | 1,620             | 100%             |
| <b>Total County</b>      | <b>1,715</b>      | <b>1,729</b>      | <b>\$ 1,728</b>   | <b>100%</b>    | <b>\$ 1,659</b>   | <b>\$ 1,660</b>   | <b>100%</b>      |
| Basic Formula            | 11,696            | 12,187            | \$ 11,280         | 93%            | \$ 12,093         | \$ 11,096         | 92%              |
| Transportation           | 2,575             | 3,025             | 2,791             | 92%            | 863               | 791               | 92%              |
| Early Childhood          | 4,172             | 4,187             | 4,187             | 100%           | 4,068             | 4,068             | 100%             |
| Classroom Trust          | 3,950             | 3,908             | 3,583             | 92%            | 3,950             | 3,621             | 92%              |
| Educational Screen (PAT) | 180               | 180               | 126               | 70%            | 190               | 89                | 47%              |
| Career Education         | 35                | 35                | 27                | 77%            | 31                | 29                | 94%              |
| Food Service             | 30                | 30                | 23                | 77%            | 51                | 51                | 100%             |
| Enhancement Grant        | -                 | -                 | 7                 | 0%             | 8                 | 8                 | 100%             |
| Other                    | 8                 | 13                | -                 | 0%             | -                 | -                 | #DIV/0!          |
| <b>Total State</b>       | <b>22,646</b>     | <b>23,565</b>     | <b>\$ 22,024</b>  | <b>93%</b>     | <b>\$ 21,254</b>  | <b>\$ 19,753</b>  | <b>93%</b>       |
| Medicaid                 | 180               | 180               | 206               | 114%           | 177               | 127               | 72%              |
| Vocational Edu (Perkins) | 130               | 130               | 151               | 116%           | 121               | 89                | 74%              |
| Early Childhood          | 74                | 74                | 73                | 99%            | 80                | 80                | 100%             |
| School Lunch             | 1,500             | 2,531             | 2,093             | 83%            | 4,704             | 3,968             | 84%              |
| School Breakfast         | 366               | 560               | 494               | 88%            | 1,270             | 1,106             | 87%              |
| Title I                  | 975               | 1,236             | 1,007             | 81%            | 1,567             | 974               | 62%              |
| Title III & IV           | 230               | 205               | 197               | 96%            | 240               | 164               | 68%              |
| Title II                 | 215               | 315               | 212               | 67%            | 125               | 51                | 41%              |
| Other                    | 4,985             | 5,625             | 4,727             | 84%            | 4,258             | 3,548             | 83%              |
| <b>Total Federal</b>     | <b>8,655</b>      | <b>10,856</b>     | <b>\$ 9,160</b>   | <b>84%</b>     | <b>\$ 12,542</b>  | <b>\$ 10,107</b>  | <b>81%</b>       |
| Sale of Property         | 23                | 23                | \$ 27             | 117%           | \$ 28             | \$ 27             | 96%              |
| Bond Proceeds            | -                 | -                 | -                 | 0%             | -                 | -                 | 0%               |
| Contracted Educational   | 405               | 405               | 273               | 67%            | 391               | 323               | 83%              |
| Trans From Others        | 1,200             | 1,400             | 1,529             | 109%           | 1,225             | 1,074             | 88%              |
| <b>Total Misc</b>        | <b>1,628</b>      | <b>1,828</b>      | <b>\$ 1,829</b>   | <b>100%</b>    | <b>\$ 1,644</b>   | <b>\$ 1,424</b>   | <b>87%</b>       |
| <b>GRAND TOTAL</b>       | <b>\$ 134,442</b> | <b>\$ 144,627</b> | <b>\$ 138,680</b> | <b>96%</b>     | <b>\$ 133,433</b> | <b>\$ 126,438</b> | <b>95%</b>       |

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

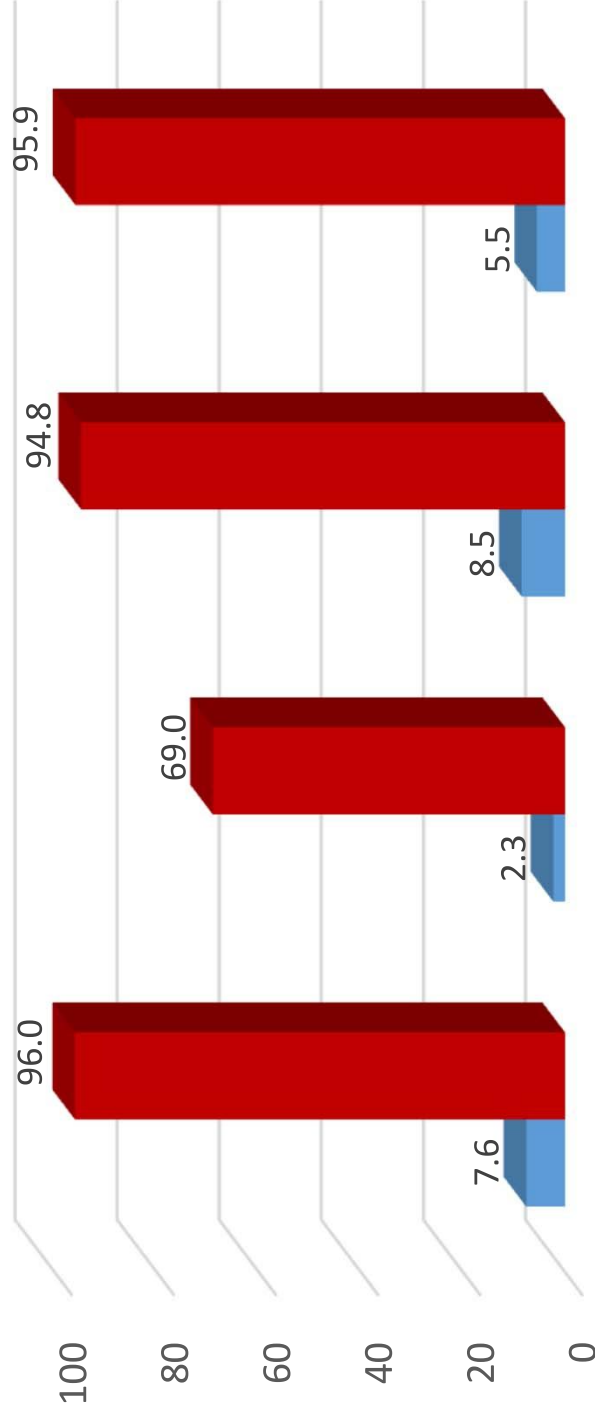
| <u>2019-20</u> | Local | Cumm   | County | Cumm   | State | Cumm   | Federal | Cumm   | Other | Cumm   | Total | Cumm   |
|----------------|-------|--------|--------|--------|-------|--------|---------|--------|-------|--------|-------|--------|
| July           | 1.2%  | 1.2%   | 4.5%   | 4.5%   | 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%  | 5.2%  | 5.2%  | 9.2%    | 9.2%  | 6.6%  | 6.6%   | 2.8%  | 2.8%  |
| August         | 1.7%  | 3.3%  | 0.0%   | 0.0%  | 5.9%  | 11.0% | 0.6%    | 9.8%  | 10.3% | 16.9%  | 2.4%  | 5.2%  |
| Sept           | 1.9%  | 5.3%  | 5.7%   | 5.7%  | 5.8%  | 16.9% | 10.9%   | 20.7% | 8.8%  | 25.7%  | 3.4%  | 8.6%  |
| Oct            | 1.9%  | 7.1%  | 0.0%   | 5.7%  | 8.9%  | 25.8% | 5.5%    | 26.2% | 7.8%  | 33.5%  | 3.3%  | 11.9% |
| Nov            | 2.0%  | 9.1%  | 0.0%   | 5.7%  | 6.9%  | 32.6% | 3.6%    | 29.8% | 15.8% | 49.3%  | 3.1%  | 15.0% |
| Dec            | 39.8% | 48.9% | 0.0%   | 5.7%  | 6.6%  | 39.2% | 11.3%   | 41.0% | 1.6%  | 50.9%  | 31.3% | 46.2% |
| Jan            | 34.3% | 83.2% | 0.0%   | 5.7%  | 24.3% | 63.6% | 1.6%    | 42.7% | 13.1% | 64.1%  | 29.6% | 75.8% |
| Feb            | 3.3%  | 86.5% | 0.0%   | 5.7%  | 8.4%  | 72.0% | 9.8%    | 52.5% | 0.1%  | 64.1%  | 4.5%  | 80.3% |
| March          | 2.5%  | 89.0% | 0.0%   | 5.7%  | 7.3%  | 79.3% | 4.9%    | 57.4% | 16.6% | 80.7%  | 3.6%  | 83.9% |
| April          | 6.4%  | 95.4% | 0.0%   | 5.7%  | 7.3%  | 86.6% | 5.6%    | 63.0% | 12.4% | 93.1%  | 6.5%  | 90.4% |
| May            | 2.1%  | 97.5% | 94.2%  | 99.9% | 6.9%  | 93.5% | 21.4%   | 84.4% | 7.0%  | 100.1% | 5.5%  | 95.9% |
| June           |       |       |        |       |       |       |         |       |       |        |       |       |

## PERCENT OF REVENUES RECEIVED MAY



|              |              |              |                |
|--------------|--------------|--------------|----------------|
| FY 20 Actual | FY 21 Actual | FY 22 Actual | FY 23 Forecast |
| \$123,484    | \$159,729    | \$133,433    | \$144,627      |

\*\*\*Amounts in Thousands

**Mehlville School District**  
**Budget Review of FY23 Expenses**  
**May 2023**

Exp By  
 OBJECT

| Expenses (000's)                | FY23              |                   |                   |             | % of<br>Adj Bud   |                   |             |           |
|---------------------------------|-------------------|-------------------|-------------------|-------------|-------------------|-------------------|-------------|-----------|
|                                 | Orig Budget       | May               | Actual            |             |                   | Full              | Actual      | % of      |
|                                 | Full Year         | Forecast          | YTD               |             |                   | Year              | YTD         | Full Year |
| Certified Salaries              | \$ 60,540         | \$ 60,075         | \$ 56,810         | 95%         | \$ 58,531         | \$ 55,662         | 95%         |           |
| Non-Certified Salaries          | 18,790            | 18,350            | 16,675            | 91%         | 16,448            | 15,262            | 93%         |           |
| <b>Total Salaries</b>           | <b>79,330</b>     | <b>78,425</b>     | <b>73,485</b>     | <b>94%</b>  | <b>74,979</b>     | <b>70,924</b>     | <b>95%</b>  |           |
| Teacher Retirement              | 9,455             | 9,415             | 8,962             | 95%         | 9,049             | 8,634             | 95%         |           |
| Non-Teacher Retirement          | 1,460             | 1,425             | 1,305             | 92%         | 1,253             | 1,175             | 94%         |           |
| Social Security                 | 1,284             | 1,235             | 1,121             | 91%         | 1,121             | 1,042             | 93%         |           |
| Medicare                        | 1,110             | 1,100             | 1,029             | 94%         | 1,048             | 991               | 95%         |           |
| Medical-Dental Etc              | 10,165            | 11,800            | 11,323            | 96%         | 8,994             | 8,609             | 96%         |           |
| Work Comp/Unemploy              | 476               | 501               | 500               | 100%        | 445               | 446               | 100%        |           |
| <b>Total Benefits</b>           | <b>23,950</b>     | <b>25,476</b>     | <b>24,240</b>     | <b>95%</b>  | <b>21,910</b>     | <b>20,897</b>     | <b>95%</b>  |           |
| Tuition                         | 534               | 450               | 380               | 84%         | 447               | 425               | 95%         |           |
| Professional Services           | 1,382             | 1,181             | 902               | 76%         | 832               | 773               | 93%         |           |
| Audit                           | 13                | 17                | 17                | 100%        | 13                | 13                | 100%        |           |
| Technical Services              | 608               | 631               | 516               | 82%         | 496               | 457               | 92%         |           |
| Legal Services                  | 25                | 60                | 42                | 70%         | 57                | 55                | 96%         |           |
| Property Services               | 1,857             | 1,938             | 1,792             | 92%         | 1,891             | 1,734             | 92%         |           |
| Contracted Trans                | 398               | 695               | 598               | 86%         | 456               | 393               | 86%         |           |
| Professional Meetings           | 593               | 673               | 557               | 83%         | 485               | 379               | 78%         |           |
| 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             | 1,061             | 959               | 90%         | 857               | 784               | 91%         |           |
| <b>Total Purchased Services</b> | <b>7,468</b>      | <b>7,772</b>      | <b>6,829</b>      | <b>88%</b>  | <b>6,495</b>      | <b>5,974</b>      | <b>92%</b>  |           |
| General Supplies                | 2,654             | 2,531             | 2,276             | 90%         | 3,257             | 2,965             | 91%         |           |
| One - to - One                  | 984               | 984               | 963               | 98%         | 780               | 780               | 100%        |           |
| Regular Textbooks               | 794               | 2,140             | 410               | 19%         | 1,000             | 294               | 29%         |           |
| Library Books                   | 110               | 112               | 89                | 79%         | 104               | 91                | 88%         |           |
| Periodicals                     | 48                | 39                | 39                | 100%        | 40                | 40                | 100%        |           |
| Food Supplies                   | 1,900             | 2,143             | 1,901             | 89%         | 2,205             | 1,978             | 90%         |           |
| Energy                          | 3,075             | 2,926             | 2,644             | 90%         | 2,651             | 2,433             | 92%         |           |
| Other                           | 3,146             | 3,086             | 2,746             | 89%         | 2,522             | 2,109             | 84%         |           |
| <b>Total Supplies</b>           | <b>12,711</b>     | <b>13,961</b>     | <b>11,068</b>     | <b>79%</b>  | <b>12,559</b>     | <b>10,690</b>     | <b>85%</b>  |           |
| Building                        | 21,170            | 17,802            | 13,394            | 75%         | 5,755             | 5,754             | 100%        |           |
| Site Improvement                | -                 | -                 | 2,685             | 0%          | 817               | 817               | 100%        |           |
| Equip- General                  | 1,105             | 1,197             | 1,117             | 93%         | 872               | 855               | 98%         |           |
| Equip- Instructional            | 125               | 217               | 183               | 84%         | 188               | 169               | 90%         |           |
| Vehicles                        | 391               | 250               | 134               | 54%         | -                 | -                 | 0%          |           |
| School Buses                    | 550               | 550               | 550               | 100%        | 511               | 511               | 100%        |           |
| <b>Total Capital</b>            | <b>23,341</b>     | <b>20,016</b>     | <b>18,063</b>     | <b>90%</b>  | <b>8,143</b>      | <b>8,106</b>      | <b>100%</b> |           |
| 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%        |           |
| <b>Total Debt Service</b>       | <b>2,500</b>      | <b>2,501</b>      | <b>2,501</b>      | <b>100%</b> | <b>784</b>        | <b>784</b>        | <b>100%</b> |           |
| <b>TOTAL ALL</b>                | <b>\$ 149,300</b> | <b>\$ 148,151</b> | <b>\$ 136,186</b> | <b>92%</b>  | <b>\$ 124,870</b> | <b>\$ 117,375</b> | <b>94%</b>  |           |

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

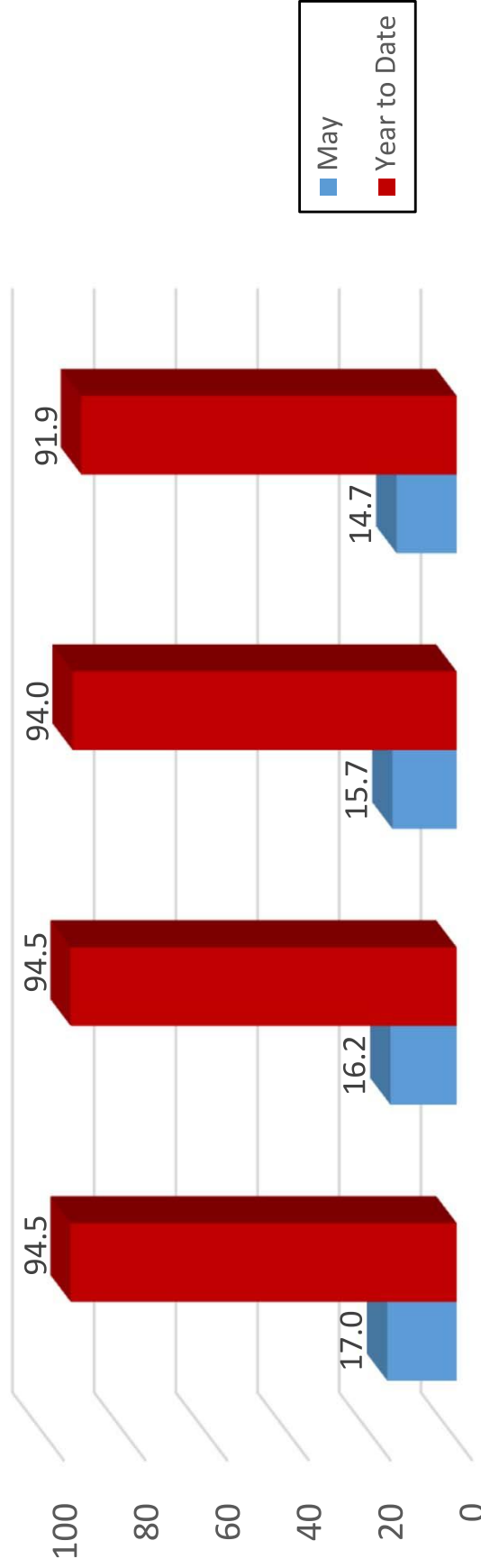
| 2019-20 | Salaries | Cumm   | Benefits | Cumm   | Purch Svc | Cumm   | Supplies | Cumm   | Capital | Cumm   | P & I | Cumm   | Total | Cumm   |
|---------|----------|--------|----------|--------|-----------|--------|----------|--------|---------|--------|-------|--------|-------|--------|
| July    | 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% | 11.6%    | 13.6% | 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% | 7.6%     | 21.3% | 14.3%   | 31.7% | 0.0%  | 21.0%  | 10.5% | 19.6% |
| Oct            | 7.8%     | 25.5% | 7.2%     | 21.5% | 9.3%      | 30.5% | 9.4%     | 30.6% | 6.7%    | 38.4% | 0.0%  | 21.0%  | 7.6%  | 27.2% |
| Nov            | 7.6%     | 33.1% | 9.1%     | 30.6% | 20.5%     | 51.0% | 6.9%     | 37.5% | 4.5%    | 42.9% | 0.0%  | 21.0%  | 7.9%  | 35.2% |
| Dec            | 7.7%     | 40.9% | 12.3%    | 42.9% | 5.3%      | 56.3% | 6.8%     | 44.4% | 11.1%   | 54.0% | 0.0%  | 21.0%  | 8.6%  | 43.8% |
| Jan            | 7.9%     | 48.8% | 8.1%     | 51.0% | 4.8%      | 61.1% | 6.5%     | 50.9% | 6.3%    | 60.3% | 0.0%  | 21.0%  | 7.3%  | 51.1% |
| Feb            | 7.7%     | 56.4% | 7.9%     | 58.9% | 7.4%      | 68.5% | 5.9%     | 56.9% | 2.8%    | 63.1% | 0.0%  | 21.0%  | 6.8%  | 57.8% |
| March          | 11.3%    | 67.8% | 9.6%     | 68.5% | 7.1%      | 75.5% | 9.0%     | 65.8% | 16.0%   | 79.1% | 79.0% | 100.0% | 12.4% | 70.2% |
| April          | 7.7%     | 75.5% | 8.0%     | 76.5% | 7.5%      | 83.0% | 6.6%     | 72.5% | 4.0%    | 83.1% | 0.0%  | 100.0% | 7.0%  | 77.2% |
| May            | 18.2%    | 93.7% | 18.6%    | 95.1% | 4.9%      | 87.9% | 6.8%     | 79.3% | 7.2%    | 90.2% | 0.0%  | 100.0% | 14.7% | 91.9% |
| June           |          |       |          |       |           |       |          |       |         |       |       |        |       |       |

## PERCENT OF EXPENSES INCURRED MAY



|              |              |              |                |
|--------------|--------------|--------------|----------------|
| FY 20 Actual | FY 21 Actual | FY 22 Actual | FY 23 Forecast |
| \$121,839    | \$121,509    | \$124,870    | \$148,151      |

\*\*\*Amounts in Thousands