

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Feb-23

	Operating Cash Reserves	Appropriated General Funds	Capital Fund #410	Restricted Debt Funds	Total
Beg Balance	\$ 37,831,086	\$ 5,020,443	\$ 43,471,983	\$ 1,853,387	\$ 88,176,899
Revenue	126,507,000	7,104,000	5,646,000	2,809,000	\$ 142,066,000
Expenditures	119,621,000	5,990,000	24,940,000	2,500,000	\$ 153,051,000
Transfers	(3,550,000)	(701,000)	4,251,000	-	\$ -
Net Gain (Loss)	3,336,000	413,000	(15,043,000)	309,000	\$ (10,985,000)
End Balance	\$ 41,167,086	\$ 5,433,443	\$ 28,428,983	\$ 2,162,387	\$ 77,191,899

	General Fund #110	Special Fund Fund #120	Operating Cash Reserves	Net Gain (Loss)
Beg Balance	\$ 34,430,048	\$ 3,401,038	\$ 37,831,086	Operating \$ 3,336,000
Revenue	51,129,000	75,378,000	126,507,000	Non-Operating (14,321,000)
Expenditures	41,608,000	78,013,000	119,621,000	Total \$ (10,985,000)
Transfers	(3,550,000)		(3,550,000)	
Net Gain (Loss)	5,971,000	(2,635,000)	3,336,000	
End Balance	\$ 40,401,048	\$ 766,038	\$ 41,167,086	

	Food Service Fund #500	Activities Fund #600	Athletic 700	Appropriated General Funds
Beg Balance	\$ 3,439,184	\$ 1,297,685	\$ 283,574	\$ 5,020,443
Revenue	5,604,000	1,100,000	400,000	7,104,000
Expenditures	4,490,000	1,100,000	400,000	5,990,000
Transfers	(701,000)			(701,000)
Net Gain (Loss)	413,000	-	-	413,000
End Balance	\$ 3,852,184	\$ 1,297,685	\$ 283,574	\$ 5,433,443

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

Cash reserve % of annual expense	June	November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	34.4% Forecast		\$ (10,985)	\$ 3,336
6/30/22 Cash Reserve %	34.3% Actual	8.1%	\$ 8,563	\$ 1,665
6/30/21 Cash Reserve %	35.9% Actual	13.8%	\$ 38,221	\$ 179
6/30/20 Cash Reserve %	36.2% Actual	8.5%	\$ 1,646	\$ 5,888
6/30/19 Cash Reserve %	30.3% Actual	2.9%	\$ 1,151	\$ 2,532
6/30/18 Cash Reserve %	28.8% Actual	5.9%	\$ 2,666	\$ 2,682
6/30/17 Cash Reserve %	26.7% Actual	2.0%	\$ 2,177	\$ 3,041
6/30/16 Cash Reserve %	25.0% Actual	3.4%	\$ 4,323	\$ 2,478
6/30/15 Cash Reserve %	21.3% Actual	2.9%	\$ (2,535)	\$ (1,613)
6/30/14 Cash Reserve %	23.7% Actual	5.0%	\$ 443	\$ 671

Minimum Cash Balance Requirements

Required 3% Balance	\$ 3,588,630
Excess of Min Required Balance	\$ 37,578,456

BUDGET MESSAGE FY23 - KEY BUDGET COMPONENTS & ASSUMPTIONS

Introduction

The budget message discusses key budget assumptions and estimates, cash flow, operating results, revenues, expenses, and forecast comments. **Key points are highlighted in the executive summary section.**

EXECUTIVE SUMMARY

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

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

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



Finance Dashboard

District	Enrollment FY22
1 Rockwood	20,311
2 Parkway	16,997
3 Hazelwood	16,313
4 Mehville	9,914
5 Ferguson-Florissant	9,237
6 Lindbergh	7,132
7 Ritenour	6,203
8 Pattonville	5,901
9 Kirkwood	5,850
10 Riverview Gardens	5,157
11 Webster Groves	4,304
12 Ladue	4,159
13 Normandy	2,764
14 Affton	2,423
15 Clayton	2,412
16 University City	2,392
17 Jennings	2,347
18 Bayless	1,722
19 Maplewood	1,408
20 Hancock Place	1,274
21 Valley Park	765
22 Brentwood	741

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

Represents community economic strength

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

Represents community funding

Note: DESE public report unavailable.

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

Represents June 30th cash reserves.

% includes food service funds while financial statements exclude them.

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

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

Represents student education investment

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

Represents investment in infrastructure.

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

Represents investment in infrastructure.

FY23 Object Budget ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,111,400	751,177	1,360,223
Classified salary	6,400	-	6,400
Benefits	375,889	129,874	246,015
Health Ins	329,902	116,436	213,466
Prof Services 6319	326,000	107,000	219,000
General Supplies 6412	-	-	-
Gasoline 6486	2,200	-	2,200
Other Supplies 6491	71,050	37,500	33,550
Capital	887,088	355,678	531,410
sub-total	4,109,929	1,497,665	2,612,264
Food Service reclass	-	-	-
Expense FY23 total	4,109,929	1,497,665	2,612,264
Control total	4,109,929		
Target	4,617,092		
Revenue total	4,109,929	1,497,665	2,612,264

FY23 Object Actual ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	988,135	324,636	663,499
Classified salary	3,563	-	3,563
Benefits	174,535	58,358	116,177
Health Ins	121,097	46,931	74,166
Prof Services 6319	106,667	106,667	-
General Supplies 6412	-	-	-
Gasoline 6486	1,091	-	1,091
Other Supplies 6411/6491	71,000	37,500	33,500
Capital	887,088	355,678	531,410
sub-total	2,353,176	929,770	1,423,406
Food Service reclass	-	-	-
Expense FY23 total	2,353,176	929,770	1,423,406
Unreimbursed Exp	518,026	314,871	203,155
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	1,835,150	614,899	1,220,251
Total Revenue	1,953,723	647,788	1,305,935

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	1,123,265	426,541	696,724
Classified salary	2,837	-	2,837
Benefits	201,354	71,516	129,838
Health Ins	208,805	69,505	139,300
Prof Services 6319	219,333	333	219,000
General Supplies 6412	-	-	-
Gasoline 6486	1,109	-	1,109
Other Supplies 6491	50	-	50
Capital	-	-	-
sub-total	1,756,753	-	-
Food Service reclass	-	-	-
Expense FY23 total	1,756,753	-	-
FY 23 Revenue Total	2,156,206	849,877	1,306,329

ESSER Salary Buckets

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

ESSER II & III Actual/Budget Summary - All Years												
	Total	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	1,360,513	4,038,075	-	-	623,186	1,112,006	737,327	1,189,973	-	1,736,096	-	-
6121	14,405	111,576	-	-	13,455	-	950	34,000	-	77,576	-	-
6131	79,115	635,165	-	-	66,215	156,197	12,900	136,250	-	342,718	-	-
6151	-	96,673	-	-	-	7,275	-	6,400	-	82,998	-	-
6151 Food	720,473	-	720,473	-	-	-	-	-	-	-	-	-
6200	253,184	870,898	-	-	123,310	227,499	129,874	246,015	-	397,384	-	-
6200 Food	104,527	-	104,527	-	-	-	-	-	-	-	-	-
6241	204,573	702,518	-	-	88,137	159,150	116,436	213,466	-	329,902	-	-
6319	107,000	459,000	-	-	-	240,000	107,000	219,000	-	-	-	-
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	1,605,122	-	-	51,541	-	355,678	531,410	-	1,073,712	-	-
Grand Total	4,091,858	8,706,371	825,000	-	1,769,193	1,904,036	1,497,665	2,612,264	-	4,152,571	-	37,500
Due 9/2023		Due 9/2024										
Target	4,091,858	9,205,367										

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

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

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

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

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

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

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

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

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

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance DEC 31	\$ 41,709,754	\$ 5,566,475	\$ 40,179,490	\$ 2,701,001	\$ 90,156,720
Revenue	40,076,824	520,660	1,061,322	1,119,146	42,777,952
Expenditures	8,864,974	653,028	1,263,086	-	10,781,088
Transfers	-	(5,750)	5,750	-	-
Fund Balance JAN 31	72,921,604	5,428,357	39,983,476	3,820,147	122,153,584
Short Term Borrowing					
Other Deposits				-	-
(1) Investments	72,880,664	-	37,344,793	-	110,225,457
Escrow Deposits				-	-
Cash Balance JAN 31	\$ 40,940	\$ 5,428,357	\$ 2,638,683	\$ 3,820,147	\$ 11,928,127

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance DEC 31	\$ 32,089,261	\$ 9,620,493	\$ 3,815,661	\$ 1,502,656	\$ 248,158
Revenue	16,682,323	23,394,501	453,390	47,915	19,355
Expenditures	2,667,422	6,197,552	555,565	62,958	34,505
Transfers			(5,750)		
Fund Balance JAN 31	46,104,162	26,817,442	3,707,736	1,487,613	233,008
Investments	46,100,000	\$ 26,780,664			
Cash Balance JAN 31	\$ 4,162	\$ 36,778	\$ 3,707,736	\$ 1,487,613	\$ 233,008

	Restricted Debt		FY2023 Full Year		
	COP #450	Debt #300	Budget	Adj Budget	
Fund Balance DEC 31	\$ -	\$ 2,701,001	Revenue \$ 134,442	\$ 142,066	
Revenue	-	1,119,146	Expense \$ (149,300)	(153,051)	
Expenditures	-	-	Fund Inc(Dec) \$ (14,858)	\$ (10,985)	
Transfers					
Fund Balance JAN 31	-	3,820,147			
Investments		-	Operating \$ 14	\$ 3,336	
Escrow Deposits			Non-operating (14,872)	(14,321)	
Other Deposits			Total \$ (14,858)	\$ (10,985)	
Cash Balance JAN 31	\$ -	\$ 3,820,147			
			<u>Fund Balance</u>	<u>Budget</u>	<u>Adj Budget</u>
			6/30/2022 \$ 88,177	\$ 88,177	
			Cash Inc(Dec) (14,858)	(10,985)	
			6/30/2023 \$ 73,319	\$ 77,192	

NOTE: Cash balances in operating funds and capital funds that exceed \$5M are invested in bank repurchase agreements.

(1) Investment amount is money market/term investments (commercial paper/banker acceptances) with MOSIPS. and Midwest Bank.

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

Gen/Teacher	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beg Bal	37,831	38,097	34,675	25,565	20,046	13,425	41,710	-	-	-	-	-	-
Revenue	3,066	3,036	3,128	3,751	3,554	41,978	40,077	-	-	-	-	-	98,589
Expense	(2,800)	(6,458)	(12,238)	(9,270)	(10,174)	(10,143)	(8,865)	-	-	-	-	-	(59,949)
Difference	266	(3,422)	(9,111)	(5,519)	(6,621)	31,835	31,212	-	-	-	-	-	38,641
Transfer	-	-	-	-	-	(3,550)	-	-	-	-	-	-	-
End Bal	38,097	34,675	25,565	20,046	13,425	41,710	72,922	-	-	-	-	-	-
Annual Exp	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Food Service #500

Beg Bal	3,439	4,143	4,261	4,254	4,134	4,080	3,816	-	-	-	-	-	-
Revenue	800	181	378	563	499	484	453	-	-	-	-	-	3,358
Expense	(46)	(63)	(335)	(590)	(553)	(314)	(556)	-	-	-	-	-	(2,456)
Difference	753	119	43	(27)	(54)	170	(102)	-	-	-	-	-	902
Transfer	(50)	-	(50)	(93)	-	(435)	(6)	-	-	-	-	-	-
End Bal	4,143	4,261	4,254	4,134	4,080	3,816	3,708	-	-	-	-	-	-

Activity #600/Athletic #700

Beg Bal	1,581	1,544	1,574	1,659	1,768	1,783	1,751	-	-	-	-	-	-
Revenue	22	97	184	222	130	87	67	-	-	-	-	-	808
Expense	(60)	(66)	(99)	(113)	(115)	(119)	(97)	-	-	-	-	-	(669)
Difference	(38)	31	85	109	15	(32)	(30)	-	-	-	-	-	139
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,544	1,574	1,659	1,768	1,783	1,751	1,721	-	-	-	-	-	-

Capital #410

Beg Bal	43,472	40,997	40,326	38,695	37,724	37,066	40,179	-	-	-	-	-	-
Revenue	138	162	1,174	278	239	1,343	1,061	-	-	-	-	-	4,396
Expense	(2,663)	(834)	(2,856)	(1,341)	(898)	(2,213)	(1,263)	-	-	-	-	-	(12,068)
Difference	(2,524)	(672)	(1,681)	(1,063)	(659)	(871)	(202)	-	-	-	-	-	(7,672)
Transfer	50	-	50	93	-	3,985	6	-	-	-	-	-	-
End Bal	40,997	40,326	38,695	37,724	37,066	40,179	39,983	-	-	-	-	-	-

Non-Debt sub-total

Beg Bal	86,324	84,781	80,836	70,172	63,672	56,354	87,456	-	-	-	-	-	-
Revenue	4,026	3,476	4,864	4,813	4,422	43,892	41,659	-	-	-	-	-	107,152
Expense	(5,568)	(7,421)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	-	-	-	-	-	(75,142)
Difference	(1,543)	(3,944)	(10,664)	(6,500)	(7,318)	31,102	30,878	-	-	-	-	-	32,010
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	84,781	80,836	70,172	63,672	56,354	87,456	118,333	-	-	-	-	-	-

COP #450/G.O. #300

Beg Bal	1,853	1,862	1,344	1,353	1,358	1,374	2,701	-	-	-	-	-	-
Revenue	8	8	9	5	17	1,327	1,119	-	-	-	-	-	2,492
Expense	-	(525)	-	-	-	-	-	-	-	-	-	-	(525)
Difference	8	(517)	9	5	17	1,327	1,119	-	-	-	-	-	1,967
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,862	1,344	1,353	1,358	1,374	2,701	3,820	-	-	-	-	-	-

Grand Total

Beg Bal	88,177	86,642	82,181	71,525	65,030	57,728	90,157	-	-	-	-	-	-
Revenue	4,034	3,484	4,873	4,818	4,439	45,218	42,778	-	-	-	-	-	109,644
Expense	(5,568)	(7,946)	(15,528)	(11,314)	(11,740)	(12,790)	(10,781)	-	-	-	-	-	(75,667)
Difference	(1,535)	(4,462)	(10,655)	(6,496)	(7,302)	32,429	31,997	-	-	-	-	-	33,977
End Bal	86,642	82,181	71,525	65,030	57,728	90,157	122,154	-	-	-	-	-	-

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

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

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

Food Service #500

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

Activity #600/Athletic #700

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

Capital #410

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

Non-Debt sub-total

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

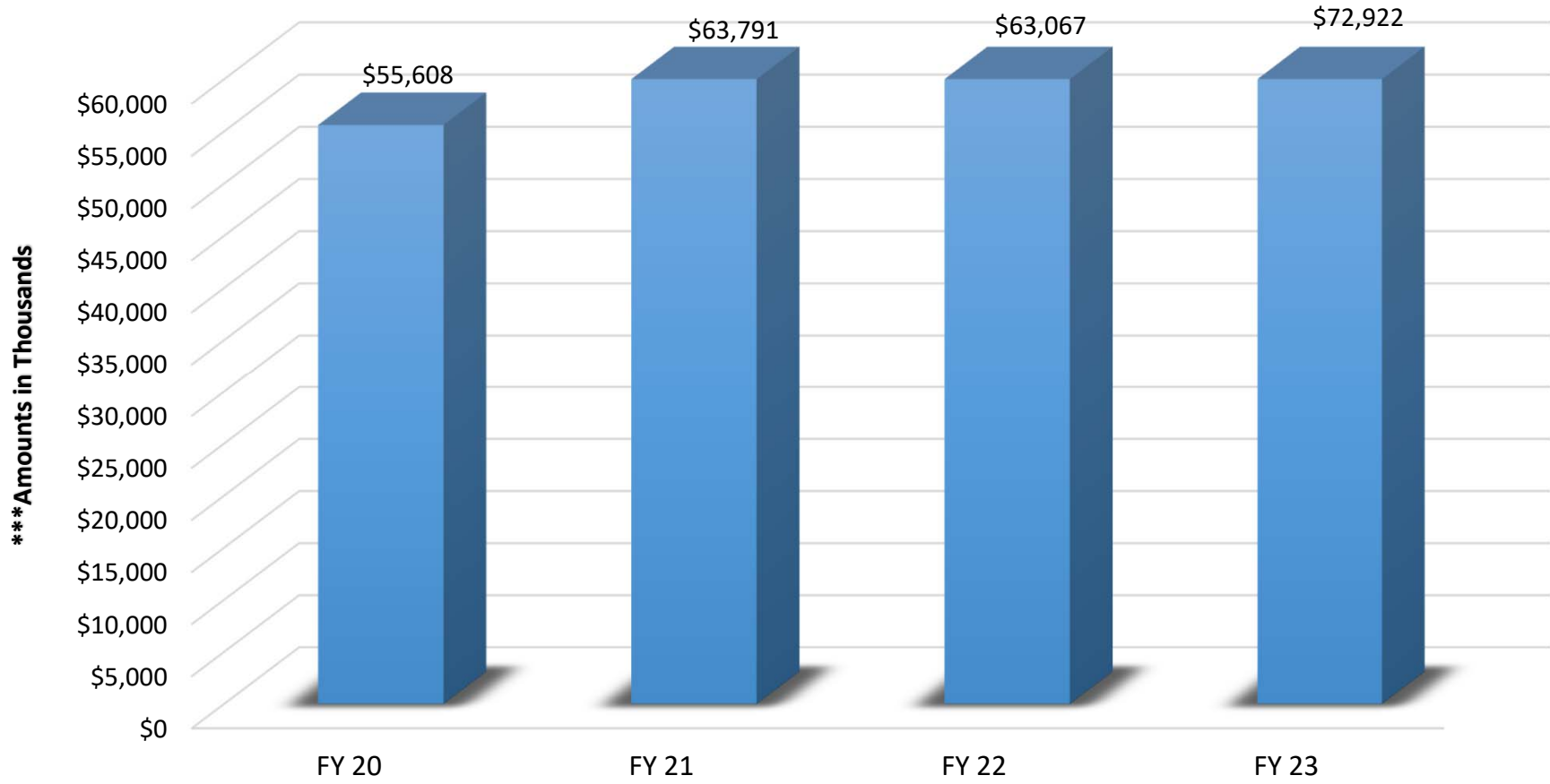
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Beg Bal	-	-	-	4	6	21	1,571	1,944	1,592	1,606	1,680	1,844	
Revenue	-	-	4	3	14	1,550	764	38	16	74	162	9	2,635
Expense	-	-	-	-	-	-	(391)	(391)	(2)	-	2	-	(782)
Difference	-	-	4	3	14	1,550	373	(352)	14	74	164	9	1,853
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
End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

Grand Total

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

OPERATING FUND BALANCE AS OF JANUARY



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

Mehlville School District
Budget Review of FY23 Revenues
January 2023

REVENUES (000's)	FY23				FY22		
	Orig Budget	Adj Budget	Actual	% of	Actual	Actual	% of
	Full Year	Full Year	YTD	Adj Bud	Full Year	YTD	Full Year
Current Taxes	\$ 78,210	\$ 81,650	\$ 74,454	91%	\$ 77,727	\$ 70,866	91%
Delinquent Taxes	1,150	1,150	978	85%	524	338	65%
Prop C Sales Tax	12,135	12,135	7,525	62%	11,722	7,005	60%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	1,454	73%	1,835	1,271	69%
Earnings on Invest.	400	2,030	1,028	51%	143	24	17%
Food Service-Program	1,656	2,250	1,318	59%	436	226	52%
Food Service-Non-Pro	638	400	231	58%	94	51	54%
Student Activities	1,615	1,615	895	55%	1,520	824	54%
Community Service	540	540	319	59%	538	295	55%
VICC	997	1,196	359	30%	1,080	324	30%
Other	257	275	204	74%	362	256	71%
Total Local	99,798	105,441	\$ 88,765	84%	\$ 96,334	\$ 81,480	85%
Fines etc	75	99	\$ 99	100%	\$ 40	\$ 40	100%
State Assessed Util	1,640	1,640	-	0%	1,619	-	0%
Total County	1,715	1,739	\$ 99	6%	\$ 1,659	\$ 40	2%
Basic Formula	11,696	11,650	\$ 6,636	57%	\$ 12,093	\$ 7,110	59%
Transportation	2,575	3,025	1,777	59%	863	500	58%
Early Childhood	4,172	4,172	4,187	100%	4,068	1,017	25%
Classroom Trust	3,950	3,950	2,281	58%	3,950	2,304	58%
Educational Screen (PAT)	180	180	69	38%	190	53	28%
Career Education	35	35	27	77%	31	25	81%
Food Service	30	30	-	0%	51	-	0%
Enhancement Grant	-	-	-	0%	8	-	0%
Other	8	13	-	0%	-	-	#DIV/0!
Total State	22,646	23,055	\$ 14,977	65%	\$ 21,254	\$ 11,009	52%
Medicaid	180	180	87	48%	177	77	44%
Vocational Edu (Perkins)	130	130	86	66%	121	65	54%
Early Childhood	74	74	40	54%	80	50	63%
School Lunch	1,500	2,265	1,406	62%	4,704	2,459	52%
School Breakfast	366	560	338	60%	1,270	671	53%
Title I	975	1,236	349	28%	1,567	882	56%
Title III & IV	230	205	93	45%	240	132	55%
Title II	215	315	90	29%	125	44	35%
Other	4,985	5,038	2,142	43%	4,258	928	22%
Total Federal	8,655	10,003	\$ 4,631	46%	\$ 12,542	\$ 5,308	42%
Sale of Property	23	23	\$ 19	83%	\$ 28	\$ 27	96%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	160	40%	391	130	33%
Trans From Others	1,200	1,400	992	71%	1,225	677	55%
Total Misc	1,628	1,828	\$ 1,171	64%	\$ 1,644	\$ 834	51%
GRAND TOTAL	\$ 134,442	\$ 142,066	\$ 109,643	77%	\$ 133,433	\$ 98,671	74%

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

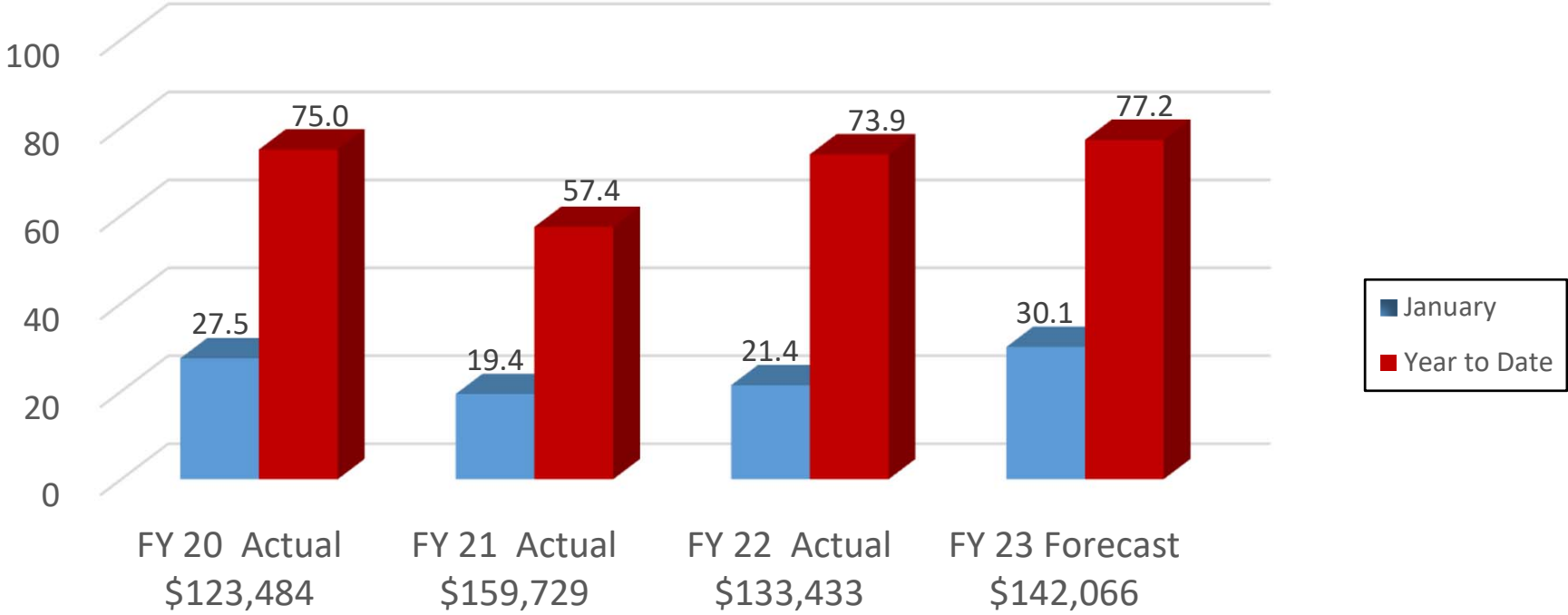
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%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

<u>2020-21</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.1%	1.1%	0.0%	0.0%	3.6%	3.6%	0.9%	0.9%	0.0%	0.0%	1.1%	1.1%
August	1.4%	2.5%	0.0%	0.0%	6.3%	9.9%	1.4%	2.4%	0.2%	0.2%	1.7%	2.8%
Sept	1.4%	3.9%	4.4%	4.4%	6.8%	16.7%	1.2%	3.5%	0.2%	0.4%	1.8%	4.6%
Oct	1.3%	5.1%	0.0%	4.4%	6.8%	23.4%	13.5%	17.0%	0.0%	0.4%	2.2%	6.8%
Nov	1.7%	6.8%	0.0%	4.4%	6.3%	29.7%	6.2%	23.2%	0.3%	0.7%	2.1%	8.9%
Dec	44.1%	50.9%	0.0%	4.4%	21.8%	51.5%	17.3%	40.4%	1.0%	1.7%	29.2%	38.0%
Jan	31.5%	82.5%	0.0%	4.4%	8.0%	59.4%	4.0%	44.5%	0.0%	1.7%	19.4%	57.4%
Feb	2.4%	84.9%	0.0%	4.4%	6.8%	66.2%	5.3%	49.8%	0.3%	1.9%	2.5%	59.9%
March	2.0%	86.8%	95.6%	100.0%	9.5%	75.7%	11.1%	60.9%	0.5%	2.5%	4.0%	63.9%
April	2.0%	88.8%	0.0%	100.0%	9.3%	85.1%	9.6%	70.5%	0.2%	2.7%	2.8%	66.7%
May	1.7%	90.5%	0.0%	100.0%	7.9%	93.0%	7.8%	78.4%	0.2%	2.9%	2.3%	69.0%
June	9.5%	100.0%	0.0%	100.0%	7.0%	100.0%	21.6%	100.0%	97.1%	100.0%	31.0%	100.0%

<u>2021-22</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	0.0%	0.0%	5.7%	5.7%	1.0%	1.0%	9.7%	9.7%	2.0%	2.0%
August	1.3%	2.5%	2.4%	2.4%	5.7%	11.3%	0.9%	1.9%	7.2%	16.8%	2.0%	4.0%
Sept	1.3%	3.8%	0.0%	2.4%	7.7%	19.0%	8.0%	9.9%	4.6%	21.4%	3.0%	7.0%
Oct	1.4%	5.3%	0.0%	2.4%	6.9%	25.9%	6.0%	15.9%	0.1%	21.5%	2.7%	9.7%
Nov	2.1%	7.4%	0.0%	2.4%	6.9%	32.8%	10.5%	26.4%	15.8%	37.3%	3.8%	13.6%
Dec	50.9%	58.3%	0.0%	2.4%	11.0%	43.7%	5.3%	31.8%	0.2%	37.6%	39.0%	52.5%
Jan	26.3%	84.6%	0.0%	2.4%	8.1%	51.8%	10.6%	42.3%	13.1%	50.7%	21.4%	73.9%
Feb	2.6%	87.1%	0.0%	2.4%	7.7%	59.5%	1.3%	43.7%	11.8%	62.5%	3.3%	77.3%
March	1.7%	88.9%	0.0%	2.4%	9.0%	68.4%	12.6%	56.3%	13.4%	76.0%	4.0%	81.3%
April	1.9%	90.7%	97.6%	100.1%	11.6%	80.0%	5.8%	62.1%	4.0%	79.9%	5.0%	86.3%
May	6.3%	97.1%	0.0%	100.1%	12.9%	92.9%	18.5%	80.6%	6.7%	86.6%	8.5%	94.8%
June	2.9%	100.0%	-0.1%	100.0%	7.1%	100.0%	19.4%	100.0%	13.4%	100.0%	5.2%	100.0%

<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.6%	1.6%	0.0%	0.0%	5.3%	5.3%	10.0%	10.0%	6.6%	6.6%	2.8%	2.8%
August	1.8%	3.4%	0.0%	0.0%	6.0%	11.3%	0.6%	10.6%	10.3%	16.9%	2.5%	5.3%
Sept	2.0%	5.3%	5.7%	5.7%	6.0%	17.2%	11.8%	22.4%	8.8%	25.7%	3.4%	8.7%
Oct	1.9%	7.2%	0.0%	5.7%	9.1%	26.3%	6.0%	28.4%	7.8%	33.5%	3.4%	12.1%
Nov	2.0%	9.2%	0.0%	5.7%	7.0%	33.4%	3.9%	32.3%	15.8%	49.3%	3.1%	15.2%
Dec	40.2%	49.4%	0.0%	5.7%	6.7%	40.1%	12.2%	44.5%	1.6%	50.9%	31.8%	47.1%
Jan	34.7%	84.2%	0.0%	5.7%	24.9%	65.0%	1.8%	46.3%	13.1%	64.1%	30.1%	77.2%
Feb												
March												
April												
May												
June												

PERCENT OF REVENUES RECEIVED JANUARY



***Amounts in Thousands

Mehlville School District
Budget Review of FY23 Expenses
January 2023

Exp By
OBJECT

Expenses (000's)	FY23				% of Adj Bud	Full Year	Actual YTD	% of Full Year
	Orig Budget	Adj Budget	Actual					
	Full Year	Full Year	YTD					
Certified Salaries	\$ 60,540	\$ 60,450	\$ 28,419		47%	\$ 58,531	\$ 27,978	48%
Non-Certified Salaries	18,790	18,275	9,815		54%	16,448	8,990	55%
Total Salaries	79,330	78,725	38,234		49%	74,979	36,968	49%
Teacher Retirement	9,455	9,450	4,427		47%	9,049	4,298	47%
Non-Teacher Retirement	1,460	1,400	757		54%	1,253	688	55%
Social Security	1,284	1,225	653		53%	1,121	608	54%
Medicare	1,110	1,100	535		49%	1,048	517	49%
Medical-Dental Etc	10,165	11,700	6,113		52%	8,994	4,303	48%
Work Comp/Unemploy	476	501	500		100%	445	445	100%
Total Benefits	23,950	25,376	12,985		51%	21,910	10,859	50%
Tuition	534	450	186		41%	447	200	45%
Professional Services	1,382	1,296	543		42%	832	493	59%
Audit	13	17	17		100%	13	13	100%
Technical Services	608	630	376		60%	496	316	64%
Legal Services	25	60	20		33%	57	39	68%
Property Services	1,857	1,885	1,208		64%	1,891	1,240	66%
Contracted Trans	398	750	302		40%	456	140	31%
Professional Meetings	593	671	408		61%	485	202	42%
Property Insurance	515	524	524		100%	479	479	100%
Liability Insurance	516	542	479		88%	482	432	90%
Fidelity	-	-	-		0%	-	-	0%
Other Purch Services	1,027	1,065	683		64%	857	504	59%
Total Purchased Services	7,468	7,890	4,746		60%	6,495	4,058	62%
General Supplies	2,654	2,816	1,414		50%	3,257	2,157	66%
One - to- One	984	984	963		98%	780	780	100%
Regular Textbooks	794	1,754	341		19%	1,000	248	25%
Library Books	110	110	59		54%	104	74	71%
Periodicals	48	48	38		79%	40	40	100%
Food Supplies	1,900	2,013	1,078		54%	2,205	1,073	49%
Energy	3,075	2,849	1,648		58%	2,651	1,534	58%
Other	3,146	3,045	1,568		51%	2,522	1,205	48%
Total Supplies	12,711	13,619	7,109		52%	12,559	7,111	57%
Building	21,170	22,701	9,409		41%	5,755	5,379	93%
Site Improvement	-	-	1,565		0%	817	742	91%
Equip- General	1,105	1,106	887		80%	872	162	19%
Equip- Instructional	125	192	87		45%	188	87	46%
Vehicles	391	391	27		7%	-	-	0%
School Buses	550	550	93		17%	511	511	100%
Total Capital	23,341	24,940	12,068		48%	8,143	6,881	85%
Principal	1,450	1,450	420		29%	-	-	0%
Interest	1,050	1,050	105		10%	782	391	50%
Other Debt Service	-	1	-		0%	2	-	0%
Total Debt Service	2,500	2,501	525		21%	784	391	50%
TOTAL ALL	\$ 149,300	\$ 153,051	\$ 75,667		49%	\$ 124,870	\$ 66,268	53%

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

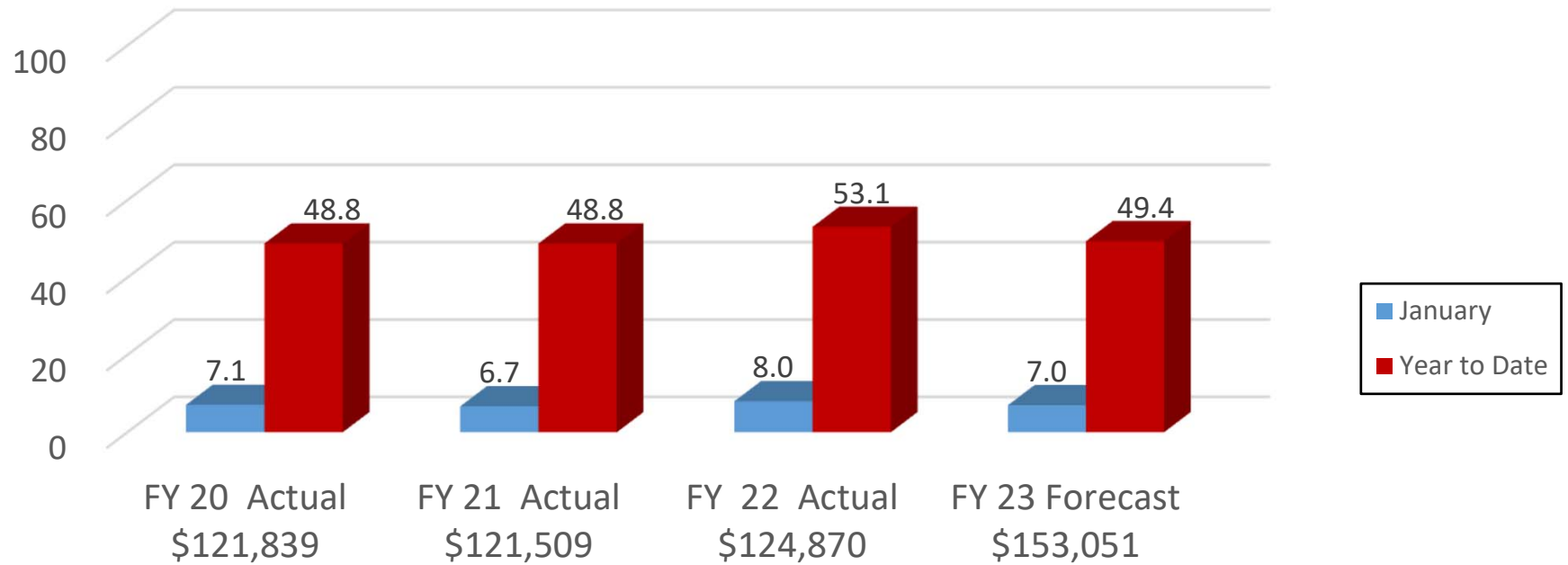
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%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

2020-21	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	1.9%	1.9%	1.7%	1.7%	7.5%	7.5%	5.2%	5.2%	13.9%	13.9%	0.1%	0.1%	4.3%	4.3%
August	4.4%	6.3%	4.7%	6.3%	10.2%	17.7%	20.2%	25.5%	13.6%	27.5%	0.1%	0.2%	5.8%	9.2%
Sept	7.6%	13.9%	7.9%	14.2%	3.9%	21.6%	5.3%	30.8%	28.8%	56.3%	1.0%	1.1%	7.4%	17.2%
Oct	11.6%	25.5%	9.9%	24.1%	11.7%	33.3%	11.0%	41.8%	8.5%	64.8%	0.1%	1.2%	10.0%	24.7%
Nov	7.6%	33.1%	8.1%	32.2%	3.6%	36.9%	6.3%	48.1%	7.2%	72.0%	0.1%	1.3%	6.6%	34.3%
Dec	7.7%	40.8%	10.4%	42.6%	20.3%	57.2%	4.5%	52.6%	1.9%	73.8%	0.1%	1.4%	7.5%	41.7%
Jan	8.0%	48.8%	8.1%	50.7%	8.3%	65.5%	4.9%	57.5%	0.4%	74.3%	0.1%	1.5%	6.7%	48.8%
Feb	7.6%	56.4%	8.0%	58.7%	3.7%	69.2%	5.2%	62.7%	0.6%	74.9%	0.1%	1.6%	6.3%	55.3%
March	7.7%	64.1%	7.9%	66.6%	9.7%	78.8%	7.9%	70.7%	0.9%	75.8%	0.1%	1.6%	6.8%	71.1%
April	11.6%	75.7%	10.0%	76.5%	7.6%	86.4%	8.6%	79.3%	0.9%	76.7%	85.2%	86.8%	18.0%	77.5%
May	18.7%	94.3%	18.8%	95.4%	6.5%	93.0%	8.2%	87.4%	2.6%	79.2%	13.1%	99.9%	16.2%	94.5%
June	5.7%	100.0%	4.6%	100.0%	7.0%	100.0%	12.6%	100.0%	20.8%	100.0%	0.1%	100.0%	6.0%	100.0%

2021-22	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	3.3%	3.3%	3.2%	3.2%	11.2%	11.2%	5.9%	5.9%	23.8%	23.8%	0.0%	0.0%	5.3%	5.3%
August	3.5%	6.8%	3.0%	6.2%	4.5%	15.7%	13.0%	19.0%	7.4%	31.2%	0.0%	0.0%	4.6%	9.9%
Sept	7.5%	14.3%	7.6%	13.8%	8.0%	23.7%	7.5%	26.5%	30.1%	61.3%	0.0%	0.0%	9.0%	18.9%
Oct	11.7%	26.0%	9.9%	23.7%	7.6%	31.3%	9.3%	35.8%	8.7%	70.0%	0.0%	0.0%	10.6%	29.5%
Nov	7.6%	33.6%	7.7%	31.4%	7.2%	38.5%	7.1%	42.9%	5.8%	75.7%	0.0%	0.0%	7.4%	36.9%
Dec	7.8%	41.3%	9.8%	41.2%	18.7%	57.2%	4.8%	47.6%	5.4%	81.1%	0.0%	0.0%	8.2%	45.1%
Jan	8.0%	49.3%	8.4%	49.6%	5.3%	62.5%	9.0%	56.6%	3.4%	84.5%	49.9%	49.9%	8.0%	53.1%
Feb	7.6%	56.9%	8.1%	57.7%	6.5%	69.0%	5.3%	61.9%	0.4%	84.9%	49.9%	99.7%	7.2%	60.3%
March	7.6%	64.6%	8.2%	65.9%	7.0%	76.0%	6.7%	68.6%	1.3%	86.3%	0.3%	100.0%	7.1%	67.4%
April	11.6%	76.2%	10.1%	76.0%	8.9%	84.8%	9.0%	77.6%	10.9%	97.2%	0.0%	100.0%	10.8%	78.3%
May	18.4%	94.6%	19.4%	95.4%	7.2%	92.0%	7.5%	85.1%	2.4%	99.5%	0.0%	100.0%	15.7%	94.0%
June	5.4%	100.0%	4.6%	100.0%	8.0%	100.0%	14.9%	100.0%	0.5%	100.0%	0.0%	100.0%	6.0%	100.0%

<u>2022-23</u>	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.0%	2.0%	1.5%	1.5%	8.7%	8.7%	2.1%	2.1%	10.7%	10.7%	0.0%	0.0%	3.6%	3.6%
August	4.2%	6.2%	3.9%	5.3%	8.2%	16.9%	11.9%	14.0%	3.3%	14.0%	21.0%	21.0%	5.2%	8.8%
Sept	11.5%	17.7%	9.0%	14.3%	3.9%	20.9%	7.8%	21.8%	11.5%	25.5%	0.0%	21.0%	10.1%	19.0%
Oct	7.8%	25.4%	7.3%	21.6%	9.1%	30.0%	9.6%	31.4%	5.4%	30.8%	0.0%	21.0%	7.4%	26.4%
Nov	7.6%	33.0%	9.1%	30.7%	20.2%	50.2%	7.1%	38.5%	3.6%	34.4%	0.0%	21.0%	7.7%	34.0%
Dec	7.7%	40.7%	12.4%	43.1%	5.2%	55.4%	7.0%	45.5%	8.9%	43.3%	0.0%	21.0%	8.4%	42.4%
Jan	7.8%	48.6%	8.1%	51.2%	4.7%	60.2%	6.7%	52.2%	5.1%	48.4%	0.0%	21.0%	7.0%	49.4%
Feb														
March														
April														
May														
June														

PERCENT OF EXPENSES INCURRED JANUARY



***Amounts in Thousands