

MEHLVILLE SCHOOL DISTRICT
Cash Flow Summary - Forecast
FY23

Forecast
Nov-22

| | Operating Cash Reserves | Appropriated General Funds | Capital Fund #410 | Restricted Debt Funds | Total |
|-----------------|----------------------------|-------------------------------|----------------------|--------------------------|-----------------|
| Beg Balance | \$ 37,831,086 | \$ 5,020,443 | \$ 43,471,983 | \$ 1,853,387 | \$ 88,176,899 |
| Revenue | 124,708,000 | 6,504,000 | 5,998,000 | 2,778,000 | \$ 139,988,000 |
| Expenditures | 119,739,000 | 5,938,000 | 24,917,000 | 2,500,000 | \$ 153,094,000 |
| Transfers | (3,550,000) | (666,000) | 4,216,000 | - | \$ - |
| Net Gain (Loss) | 1,419,000 | (100,000) | (14,703,000) | 278,000 | \$ (13,106,000) |
| End Balance | \$ 39,250,086 | \$ 4,920,443 | \$ 28,768,983 | \$ 2,131,387 | \$ 75,070,899 |

| | General Fund #110 | Special Fund Fund #120 | Operating Cash Reserves | Net Gain (Loss) | |
|-----------------|----------------------|---------------------------|----------------------------|-----------------|-----------------|
| Beg Balance | \$ 34,430,048 | \$ 3,401,038 | \$ 37,831,086 | Operating | \$ 1,419,000 |
| Revenue | 49,498,000 | 75,210,000 | 124,708,000 | Non-Operating | (14,525,000) |
| Expenditures | 41,384,000 | 78,355,000 | 119,739,000 | Total | \$ (13,106,000) |
| Transfers | (3,550,000) | | (3,550,000) | | |
| Net Gain (Loss) | 4,564,000 | (3,145,000) | 1,419,000 | | |
| End Balance | \$ 38,994,048 | \$ 256,038 | \$ 39,250,086 | | |

| | Food Service Fund #500 | Activities Fund #600 | Athletic 700 | Appropriated General Funds |
|-----------------|---------------------------|-------------------------|-----------------|-------------------------------|
| Beg Balance | \$ 3,439,184 | \$ 1,297,685 | \$ 283,574 | \$ 5,020,443 |
| Revenue | 5,004,000 | 1,100,000 | 400,000 | 6,504,000 |
| Expenditures | 4,438,000 | 1,100,000 | 400,000 | 5,938,000 |
| Transfers | (666,000) | | | (666,000) |
| Net Gain (Loss) | (100,000) | - | - | (100,000) |
| End Balance | \$ 3,339,184 | \$ 1,297,685 | \$ 283,574 | \$ 4,920,443 |

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

| Cash reserve % of annual expense | June | | November | Net Gain (Loss) | Op Gain (Loss) |
|----------------------------------|-------|----------|----------|-----------------|----------------|
| 6/30/23 Cash Reserve % | 32.8% | Forecast | | \$ (13,106) | \$ 1,419 |
| 6/30/22 Cash Reserve % | 34.3% | Actual | 8.1% | \$ 8,563 | \$ 1,665 |
| 6/30/21 Cash Reserve % | 35.9% | Actual | 13.8% | \$ 38,221 | \$ 179 |
| 6/30/20 Cash Reserve % | 36.2% | Actual | 8.5% | \$ 1,646 | \$ 5,888 |
| 6/30/19 Cash Reserve % | 30.3% | Actual | 2.9% | \$ 1,151 | \$ 2,532 |
| 6/30/18 Cash Reserve % | 28.8% | Actual | 5.9% | \$ 2,666 | \$ 2,682 |
| 6/30/17 Cash Reserve % | 26.7% | Actual | 2.0% | \$ 2,177 | \$ 3,041 |
| 6/30/16 Cash Reserve % | 25.0% | Actual | 3.4% | \$ 4,323 | \$ 2,478 |
| 6/30/15 Cash Reserve % | 21.3% | Actual | 2.9% | \$ (2,535) | \$ (1,613) |
| 6/30/14 Cash Reserve % | 23.7% | Actual | 5.0% | \$ 443 | \$ 671 |

Minimum Cash Balance Requirements

| | |
|--------------------------------|---------------|
| Required 3% Balance | \$ 3,592,170 |
| Excess of Min Required Balance | \$ 35,657,916 |

BUDGET MESSAGE FY23 - KEY BUDGET COMPONENTS & ASSUMPTIONS

Introduction

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

EXECUTIVE SUMMARY

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

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

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



Finance Dashboard

| District | Enrollment FY21 |
|-----------------------|-----------------|
| 1 Rockwood | 20,212 |
| 2 Parkway | 17,137 |
| 3 Hazelwood | 16,028 |
| 4 Mehville | 9,765 |
| 5 Ferguson-Florissant | 9,062 |
| 6 Lindbergh | 7,052 |
| 7 Ritenour | 6,202 |
| 8 Pattonville | 5,889 |
| 9 Kirkwood | 5,800 |
| 10 Riverview Gardens | 4,979 |
| 11 Webster Groves | 4,316 |
| 12 Ladue | 4,162 |
| 13 Normandy | 2,660 |
| 14 Clayton | 2,524 |
| 15 Affton | 2,507 |
| 16 University City | 2,449 |
| 17 Jennings | 2,389 |
| 18 Bayless | 1,650 |
| 19 Maplewood | 1,418 |
| 20 Hancock Place | 1,329 |
| 21 Valley Park | 818 |
| 22 Brentwood | 734 |

| District | Assessed Value per Student FY21 |
|------------------------|---------------------------------|
| 1 Clayton | \$ 559,428 |
| 2 Brentwood | \$ 517,364 |
| 3 Ladue | \$ 502,713 |
| 4 University City | \$ 361,469 |
| 5 Maplewood | \$ 347,929 |
| 6 Parkway | \$ 346,935 |
| 7 Valley Park | \$ 316,063 |
| 8 Kirkwood | \$ 310,938 |
| 9 Pattonville | \$ 279,854 |
| 10 Lindbergh | \$ 242,792 |
| 11 Mehville | \$ 239,145 |
| 12 Webster Groves | \$ 238,536 |
| 13 Rockwood | \$ 225,551 |
| 14 Affton | \$ 200,854 |
| 15 Hancock Place | \$ 174,647 |
| 16 Ferguson-Florissant | \$ 158,895 |
| 17 Ritenour | \$ 129,139 |
| 18 Hazelwood | \$ 120,586 |
| 19 Normandy | \$ 120,422 |
| 20 Bayless | \$ 118,200 |
| 21 Riverview Gardens | \$ 55,629 |
| 22 Jennings | \$ 45,774 |

Represents community economic strength

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

Represents community funding

*DESE public report unavailable

| District | Cash Reserve % FY21 |
|------------------------|---------------------|
| 1 Brentwood | 66.54 |
| 2 Affton | 62.36 |
| 3 Webster Groves | 61.78 |
| 4 Ladue | 58.19 |
| 5 Kirkwood | 57.90 |
| 6 Maplewood | 51.89 |
| 7 Clayton | 51.37 |
| 8 Hancock Place | 47.04 |
| 9 Ritenour | 45.90 |
| 10 Pattonville | 43.47 |
| 11 Mehville | 37.33 |
| 12 Bayless | 36.80 |
| 13 Valley Park | 32.84 |
| 14 Jennings | 32.46 |
| 15 Riverview Gardens | 31.59 |
| 16 Parkway | 28.63 |
| 17 Lindbergh | 28.53 |
| 18 University City | 27.05 |
| 19 Rockwood | 26.33 |
| 20 Normandy | 25.06 |
| 21 Hazelwood | 20.19 |
| 22 Ferguson-Florissant | 14.93 |

Represents June 30th cash reserves.

% includes food service funds while financial statements exclude them.

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

| District | Expense per Student FY21 |
|-----------------------|--------------------------|
| 1 BRENTWOOD | 20,723 |
| 2 CLAYTON | 19,650 |
| 3 UNIVERSITY CITY | 16,316 |
| 4 MAPLEWOOD-RICHMOND | 14,641 |
| 5 Ladue | 14,432 |
| 6 Pattonville | 14,347 |
| 7 NORMANDY SCHOOLS CO | 14,063 |
| 8 VALLEY PARK | 13,775 |
| 9 Ferguson-Florissant | 13,608 |
| 10 HANCOCK PLACE | 13,275 |
| 11 Webster Groves | 12,856 |
| 12 Parkway | 12,837 |
| 13 Kirkwood | 12,298 |
| 14 Hazelwood | 11,822 |
| 15 Rockwood | 11,510 |
| 16 AFFTON 101 | 10,897 |
| 17 BAYLESS | 10,565 |
| 18 Ritenour | 10,382 |
| 19 Lindbergh | 10,309 |
| 20 JENNINGS | 10,288 |
| 21 Mehville | 10,082 |
| 22 Riverview Gardens | 9,232 |

Represents student education investment

| District | Capital Expense per Student FY21 |
|------------------------|----------------------------------|
| 1 Brentwood | \$ 10,440 |
| 2 Maplewood | \$ 5,695 |
| 3 Lindbergh | \$ 4,650 |
| 4 Webster Groves | \$ 4,381 |
| 5 Affton | \$ 2,526 |
| 6 Ladue | \$ 2,265 |
| 7 Clayton | \$ 1,923 |
| 8 Parkway | \$ 1,888 |
| 9 Kirkwood | \$ 1,639 |
| 10 Bayless | \$ 1,353 |
| 11 Rockwood | \$ 1,324 |
| 12 Riverview Gardens | \$ 1,047 |
| 13 Normandy | \$ 1,043 |
| 14 University City | \$ 785 |
| 15 Jennings | \$ 533 |
| 16 Mehville | \$ 518 |
| 17 Pattonville | \$ 437 |
| 18 Ritenour | \$ 437 |
| 19 Ferguson-Florissant | \$ 402 |
| 20 Hazelwood | \$ 388 |
| 21 Hancock Place | \$ 310 |
| 22 Valley Park | \$ 125 |

Represents investment in infrastructure.

| District | Outstanding Debt per Student FY21 |
|------------------------|-----------------------------------|
| 1 Brentwood | \$ 71,176 |
| 2 Ladue | \$ 64,336 |
| 3 Maplewood | \$ 51,000 |
| 4 Lindbergh | \$ 30,472 |
| 5 University City | \$ 28,256 |
| 6 Valley Park | \$ 27,048 |
| 7 Clayton | \$ 25,534 |
| 8 Normandy | \$ 23,662 |
| 9 Hancock Place | \$ 22,419 |
| 10 Parkway | \$ 16,203 |
| 11 Webster Groves | \$ 15,775 |
| 12 Pattonville | \$ 14,324 |
| 13 Kirkwood | \$ 13,997 |
| 14 Hazelwood | \$ 12,245 |
| 15 Bayless | \$ 11,240 |
| 16 Ritenour | \$ 10,611 |
| 17 Rockwood | \$ 9,729 |
| 18 Affton | \$ 8,458 |
| 19 Ferguson-Florissant | \$ 6,687 |
| 20 Riverview Gardens | \$ 5,440 |
| 21 Jennings | \$ 5,135 |
| 22 Mehville | \$ 4,069 |

Represents investment in infrastructure.

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

| FY23 Object Actual ESSER II & III | | | |
|-----------------------------------|-----------|----------|-----------|
| | Total | ESSER II | ESSER III |
| Certified salary | 465,281 | 160,384 | 304,897 |
| Classified salary | 1,271 | - | 1,271 |
| Benefits | 80,925 | 28,560 | 52,365 |
| Health Ins | 53,512 | 21,127 | 32,385 |
| Prof Services 6319 | - | - | - |
| General Supplies 6412 | - | - | - |
| Gasoline 6486 | - | - | - |
| Other Supplies 6411/6491 | 70,200 | 37,500 | 32,700 |
| Capital | 883,088 | 438,585 | 444,503 |
| sub-total | 1,554,277 | 686,156 | 868,121 |
| Food Service reclass | - | - | - |
| Expense FY23 total | 1,554,277 | 686,156 | 868,121 |
| Unreimbursed Exp | 169,706 | 71,257 | 98,449 |
| Revenue: | | | |
| Reimbursed PY expense | 118,573 | 32,889 | 85,684 |
| Reimbursed CY expense | 1,384,571 | 614,899 | 769,672 |
| Total Revenue | 1,503,144 | 647,788 | 855,356 |

| FY23 Budget Variance ESSER II & III | | | |
|-------------------------------------|-------------|-------------|-----------|
| | Total | ESSER II | ESSER III |
| Certified salary | 1,804,345 | 472,084 | 1,332,261 |
| Classified salary | 81,727 | - | 81,727 |
| Benefits | 326,356 | 85,895 | 240,461 |
| Health Ins | 220,086 | 75,437 | 144,649 |
| Prof Services 6319 | 480,000 | 261,000 | 219,000 |
| General Supplies 6412 | - | - | - |
| Gasoline 6486 | 45,000 | - | 45,000 |
| Other Supplies 6491 | (3,015) | - | (3,015) |
| Capital | 108,315 | (82,907) | 191,222 |
| sub-total | 3,062,815 | - | - |
| Food Service reclass | - | - | - |
| Expense FY23 total | 3,062,815 | - | - |
| FY 23 Revenue Total | (2,013,924) | (1,037,997) | (975,927) |

ESSER Salary Buckets

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

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

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

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

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

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

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

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

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

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

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

| | Operating Cash | Appropriated General | Capital Fund #410 | Restricted Debt | Month Total |
|-------------------------|----------------|----------------------|-------------------|-----------------|---------------|
| (1) Fund Balance SEP 30 | \$ 25,564,740 | \$ 5,912,744 | \$ 38,694,766 | \$ 1,353,012 | \$ 71,525,262 |
| Revenue | 3,751,308 | 784,296 | 277,712 | 4,876 | 4,818,192 |
| Expenditures | 9,270,287 | 702,564 | 1,340,915 | - | 11,313,766 |
| Transfers | - | (92,854) | 92,854 | - | - |
| Fund Balance OCT 31 | 20,045,761 | 5,901,622 | 37,724,417 | 1,357,888 | 65,029,688 |
| Short Term Borrowing | | | | | |
| Other Deposits | | | | - | - |
| Investments | 25,500,000 | 792,299 | 29,481,593 | - | 55,773,892 |
| Escrow Deposits | | | | - | - |
| Cash Balance OCT 31 | \$ (5,454,239) | \$ 5,109,323 | \$ 8,242,824 | \$ 1,357,888 | \$ 9,255,796 |

| | Operating Cash | | Appropriated General | | |
|---------------------|----------------|----------------|----------------------|---------------|---------------|
| | General #110 | Special #120 | Food Svc #500 | Activity #600 | Athletic #700 |
| Fund Balance SEP 30 | \$ 27,778,231 | \$ (2,213,491) | \$ 4,253,711 | \$ 1,403,353 | \$ 255,680 |
| Revenue | 1,633,309 | 2,117,999 | 562,783 | 142,040 | 79,473 |
| Expenditures | 3,417,427 | 5,852,860 | 589,709 | 61,428 | 51,427 |
| Transfers | | | (92,854) | | |
| Fund Balance OCT 31 | 25,994,113 | (5,948,352) | 4,133,931 | 1,483,965 | 283,726 |
| Investments | 25,500,000 | | 792,299 | | |
| Cash Balance OCT 31 | \$ 494,113 | \$ (5,948,352) | \$ 3,341,632 | \$ 1,483,965 | \$ 283,726 |

| | Restricted Debt | | FY2023 Full Year | | |
|---------------------|-----------------|--------------|---------------------------|----------------|----------------|
| | COP #450 | Debt #300 | Budget | Adj Budget (2) | |
| Fund Balance SEP 30 | \$ - | \$ 1,353,012 | Revenue \$ 134,442 | \$ 134,442 | |
| Revenue | - | 4,876 | Expense \$ (149,300) | (149,300) | |
| Expenditures | - | - | Fund Inc(Dec) \$ (14,858) | \$ (14,858) | |
| Transfers | | | | | |
| Fund Balance OCT 31 | - | 1,357,888 | Budget | Adj Budget (2) | |
| Investments | | - | Operating \$ 14 | \$ 14 | |
| Escrow Deposits | | | Non-operating (14,872) | (14,872) | |
| Other Deposits | | | Total \$ (14,858) | \$ (14,858) | |
| Cash Balance OCT 31 | \$ - | \$ 1,357,888 | | | |
| | | | Fund Balance | Budget | Adj Budget (2) |
| | | | 6/30/2022 \$ 88,177 | \$ 88,177 | |
| | | | Cash Inc(Dec) (14,858) | (14,858) | |
| | | | 6/30/2023 \$ 73,319 | \$ 73,319 | |

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.
 (2) Adjusted budget represents the adopted budget and will be updated after the November amendment is approved

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 | - | - | - | - | - | - | - | - | - |
| Revenue | 3,066 | 3,036 | 3,128 | 3,751 | - | - | - | - | - | - | - | - | 12,981 |
| Expense | (2,800) | (6,458) | (12,238) | (9,270) | - | - | - | - | - | - | - | - | (30,766) |
| Difference | 266 | (3,422) | (9,111) | (5,519) | - | - | - | - | - | - | - | - | (17,785) |
| Transfer | - | - | - | - | - | - | - | - | - | - | - | - | - |
| End Bal | 38,097 | 34,675 | 25,565 | 20,046 | - | - | - | - | - | - | - | - | - |
| Annual Exp | 117,521 | 117,521 | 117,521 | 117,521 | - | - | - | - | - | - | - | - | - |
| Cash Res % | 32.4% | 29.5% | 21.8% | 17.1% | 0.0% | 0.0% | 0.0% | 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 | - | - | - | - | - | - | - | - | - |
| Revenue | 800 | 181 | 378 | 563 | - | - | - | - | - | - | - | - | 1,922 |
| Expense | (46) | (63) | (335) | (590) | - | - | - | - | - | - | - | - | (1,034) |
| Difference | 753 | 119 | 43 | (27) | - | - | - | - | - | - | - | - | 888 |
| Transfer | (50) | - | (50) | (93) | - | - | - | - | - | - | - | - | - |
| End Bal | 4,143 | 4,261 | 4,254 | 4,134 | - | - | - | - | - | - | - | - | - |

Activity #600/Athletic #700

| | | | | | | | | | | | | | |
|------------|-------|-------|-------|-------|---|---|---|---|---|---|---|---|-------|
| Beg Bal | 1,581 | 1,544 | 1,574 | 1,659 | - | - | - | - | - | - | - | - | - |
| Revenue | 22 | 97 | 184 | 222 | - | - | - | - | - | - | - | - | 524 |
| Expense | (60) | (66) | (99) | (113) | - | - | - | - | - | - | - | - | (337) |
| Difference | (38) | 31 | 85 | 109 | - | - | - | - | - | - | - | - | 186 |
| Transfer | - | - | - | - | - | - | - | - | - | - | - | - | - |
| End Bal | 1,544 | 1,574 | 1,659 | 1,768 | - | - | - | - | - | - | - | - | - |

Capital #410

| | | | | | | | | | | | | | |
|------------|---------|--------|---------|---------|---|---|---|---|---|---|---|---|---------|
| Beg Bal | 43,472 | 40,997 | 40,326 | 38,695 | - | - | - | - | - | - | - | - | - |
| Revenue | 138 | 162 | 1,174 | 278 | - | - | - | - | - | - | - | - | 1,753 |
| Expense | (2,663) | (834) | (2,856) | (1,341) | - | - | - | - | - | - | - | - | (7,693) |
| Difference | (2,524) | (672) | (1,681) | (1,063) | - | - | - | - | - | - | - | - | (5,941) |
| Transfer | 50 | - | 50 | 93 | - | - | - | - | - | - | - | - | - |
| End Bal | 40,997 | 40,326 | 38,695 | 37,724 | - | - | - | - | - | - | - | - | - |

Non-Debt sub-total

| | | | | | | | | | | | | | |
|------------|---------|---------|----------|----------|---|---|---|---|---|---|---|---|----------|
| Beg Bal | 86,324 | 84,781 | 80,836 | 70,172 | - | - | - | - | - | - | - | - | - |
| Revenue | 4,026 | 3,476 | 4,864 | 4,813 | - | - | - | - | - | - | - | - | 17,179 |
| Expense | (5,568) | (7,421) | (15,528) | (11,314) | - | - | - | - | - | - | - | - | (39,831) |
| Difference | (1,543) | (3,944) | (10,664) | (6,500) | - | - | - | - | - | - | - | - | (22,652) |
| Transfer | - | - | - | - | - | - | - | - | - | - | - | - | - |
| End Bal | 84,781 | 80,836 | 70,172 | 63,672 | - | - | - | - | - | - | - | - | - |

COP #450/G.O. #300

| | | | | | | | | | | | | | |
|------------|-------|-------|-------|-------|---|---|---|---|---|---|---|---|-------|
| Beg Bal | 1,853 | 1,862 | 1,344 | 1,353 | - | - | - | - | - | - | - | - | - |
| Revenue | 8 | 8 | 9 | 5 | - | - | - | - | - | - | - | - | 30 |
| Expense | - | (525) | - | - | - | - | - | - | - | - | - | - | (525) |
| Difference | 8 | (517) | 9 | 5 | - | - | - | - | - | - | - | - | (495) |
| Transfer | - | - | - | - | - | - | - | - | - | - | - | - | - |
| End Bal | 1,862 | 1,344 | 1,353 | 1,358 | - | - | - | - | - | - | - | - | - |

Grand Total

| | | | | | | | | | | | | | |
|------------|---------|---------|----------|----------|---|---|---|---|---|---|---|---|----------|
| Beg Bal | 88,177 | 86,642 | 82,181 | 71,525 | - | - | - | - | - | - | - | - | - |
| Revenue | 4,034 | 3,484 | 4,873 | 4,818 | - | - | - | - | - | - | - | - | 17,209 |
| Expense | (5,568) | (7,946) | (15,528) | (11,314) | - | - | - | - | - | - | - | - | (40,356) |
| Difference | (1,535) | (4,462) | (10,655) | (6,496) | - | - | - | - | - | - | - | - | (23,147) |
| End Bal | 86,642 | 82,181 | 71,525 | 65,030 | - | - | - | - | - | - | - | - | - |

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 | |

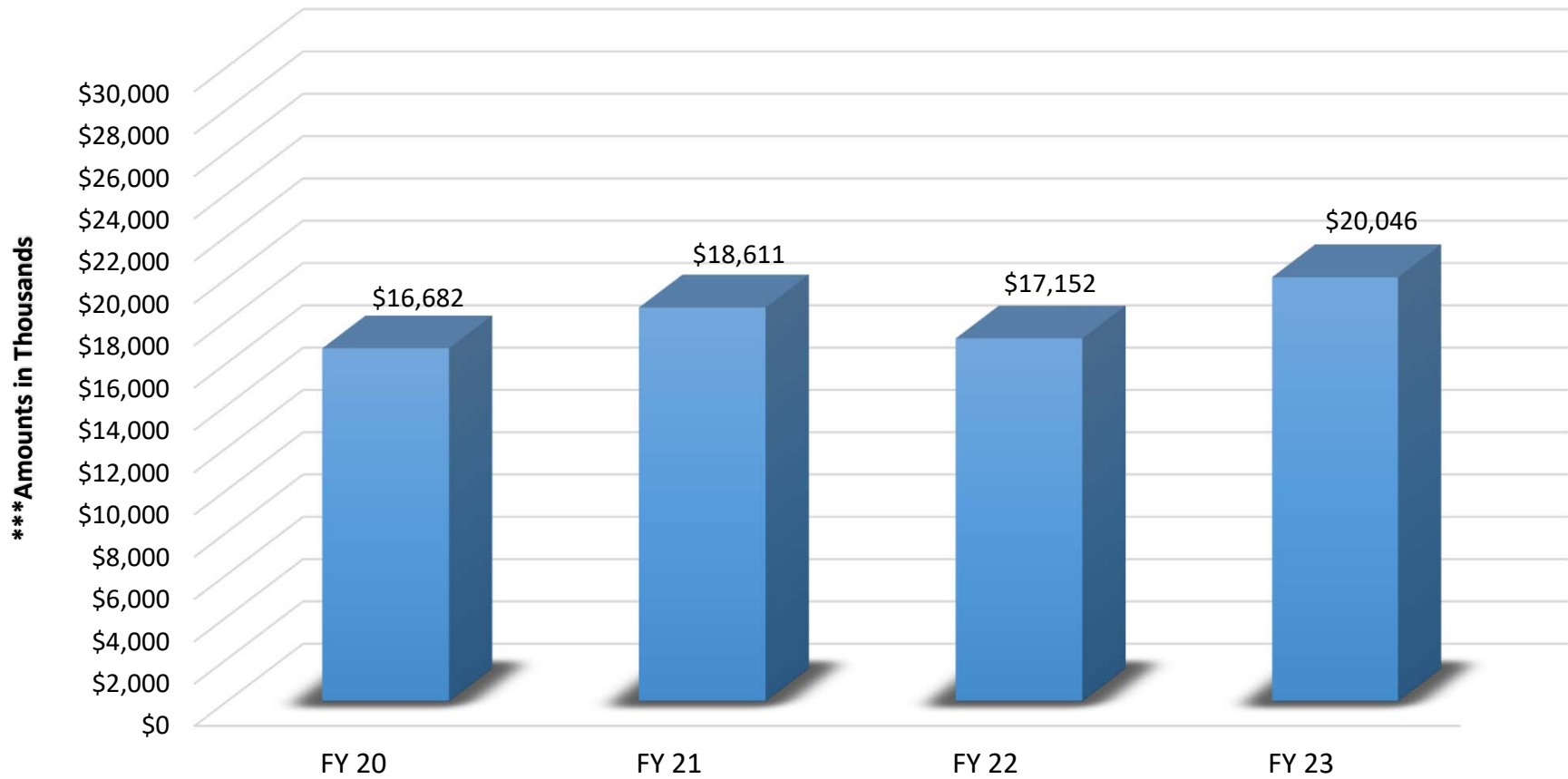
COP #450/G.O. #300

| | | | | | | | | | | | | | |
|------------|---|---|---|---|----|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 OCTOBER



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

Mehville School District
Budget Review of FY23 Revenues
October 2022

| REVENUES (000's) | FY23 | | | | FY22 | | |
|--------------------------|-------------------|-------------------|------------------|----------------|-------------------|------------------|------------------|
| | Orig Budget | Adj Budget | Actual | % of | Actual | Actual | % of |
| | <u>Full Year</u> | <u>Full Year</u> | <u>YTD</u> | <u>Adj Bud</u> | <u>Full Year</u> | <u>YTD</u> | <u>Full Year</u> |
| Current Taxes | \$ 78,210 | \$ 78,210 | \$ - | 0% | \$ 77,727 | \$ - | 0% |
| Delinquent Taxes | 1,150 | 1,150 | 713 | 62% | 524 | 192 | 37% |
| Prop C Sales Tax | 12,135 | 12,135 | 4,505 | 37% | 11,722 | 3,788 | 32% |
| Fin Inst Taxes | 200 | 200 | - | 0% | 353 | - | 0% |
| M & M Surtax | 2,000 | 2,000 | 10 | 1% | 1,835 | (4) | 0% |
| Earnings on Invest. | 400 | 400 | 468 | 117% | 143 | 16 | 11% |
| Food Service-Program | 1,656 | 1,656 | 659 | 40% | 436 | 110 | 25% |
| Food Service-Non-Pro | 638 | 638 | 112 | 18% | 94 | 24 | 26% |
| Student Activities | 1,615 | 1,615 | 602 | 37% | 1,520 | 474 | 31% |
| Community Service | 540 | 540 | 166 | 31% | 538 | 132 | 25% |
| VICC | 997 | 997 | 239 | 24% | 1,080 | 216 | 20% |
| Other | 257 | 257 | 113 | 44% | 362 | 131 | 36% |
| Total Local | 99,798 | 99,798 | \$ 7,587 | 8% | \$ 96,334 | \$ 5,079 | 5% |
| Fines etc | 75 | 75 | \$ 99 | 132% | \$ 40 | \$ 40 | 100% |
| State Assessed Util | 1,640 | 1,640 | - | 0% | 1,619 | - | 0% |
| Total County | 1,715 | 1,715 | \$ 99 | 6% | \$ 1,659 | \$ 40 | 2% |
| Basic Formula | 11,696 | 11,696 | \$ 3,744 | 32% | \$ 12,093 | \$ 3,820 | 32% |
| Transportation | 2,575 | 2,575 | 1,013 | 39% | 863 | 343 | 40% |
| Early Childhood | 4,172 | 4,172 | - | 0% | 4,068 | - | 0% |
| Classroom Trust | 3,950 | 3,950 | 1,259 | 32% | 3,950 | 1,306 | 33% |
| Educational Screen (PAT) | 180 | 180 | 35 | 19% | 190 | 27 | 14% |
| Career Education | 35 | 35 | 18 | 51% | 31 | 13 | 42% |
| Food Service | 30 | 30 | - | 0% | 51 | - | 0% |
| Enhancement Sci Grant | - | - | - | 0% | 8 | - | 0% |
| Other | 8 | 8 | - | 0% | - | - | #DIV/0! |
| Total State | 22,646 | 22,646 | \$ 6,069 | 27% | \$ 21,254 | \$ 5,509 | 26% |
| Medicaid | 180 | 180 | 60 | 33% | 177 | 56 | 32% |
| Vocational Edu (Perkins) | 130 | 130 | 42 | 32% | 121 | 37 | 31% |
| Early Childhood | 74 | 74 | 14 | 19% | 80 | 20 | 25% |
| School Lunch | 1,500 | 1,500 | 915 | 61% | 4,704 | 817 | 17% |
| School Breakfast | 366 | 366 | 222 | 61% | 1,270 | 225 | 18% |
| Title I | 975 | 975 | 40 | 4% | 1,567 | 466 | 30% |
| Title III & IV | 230 | 230 | 10 | 4% | 240 | 4 | 2% |
| Title II | 215 | 215 | 1 | 0% | 125 | 3 | 2% |
| Other | 4,985 | 4,985 | 1,537 | 31% | 4,258 | 364 | 9% |
| Total Federal | 8,655 | 8,655 | \$ 2,841 | 33% | \$ 12,542 | \$ 1,992 | 16% |
| Sale of Property | 23 | 23 | \$ 9 | 39% | \$ 28 | \$ 14 | 50% |
| Bond Proceeds | - | - | - | 0% | - | - | 0% |
| Contracted Educational | 405 | 405 | 160 | 40% | 391 | 130 | 33% |
| Trans From Others | 1,200 | 1,200 | 444 | 37% | 1,225 | 210 | 17% |
| Total Misc | 1,628 | 1,628 | \$ 613 | 38% | \$ 1,644 | \$ 354 | 22% |
| GRAND TOTAL | \$ 134,442 | \$ 134,442 | \$ 17,209 | 13% | \$ 133,433 | \$ 12,974 | 9.7% |

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

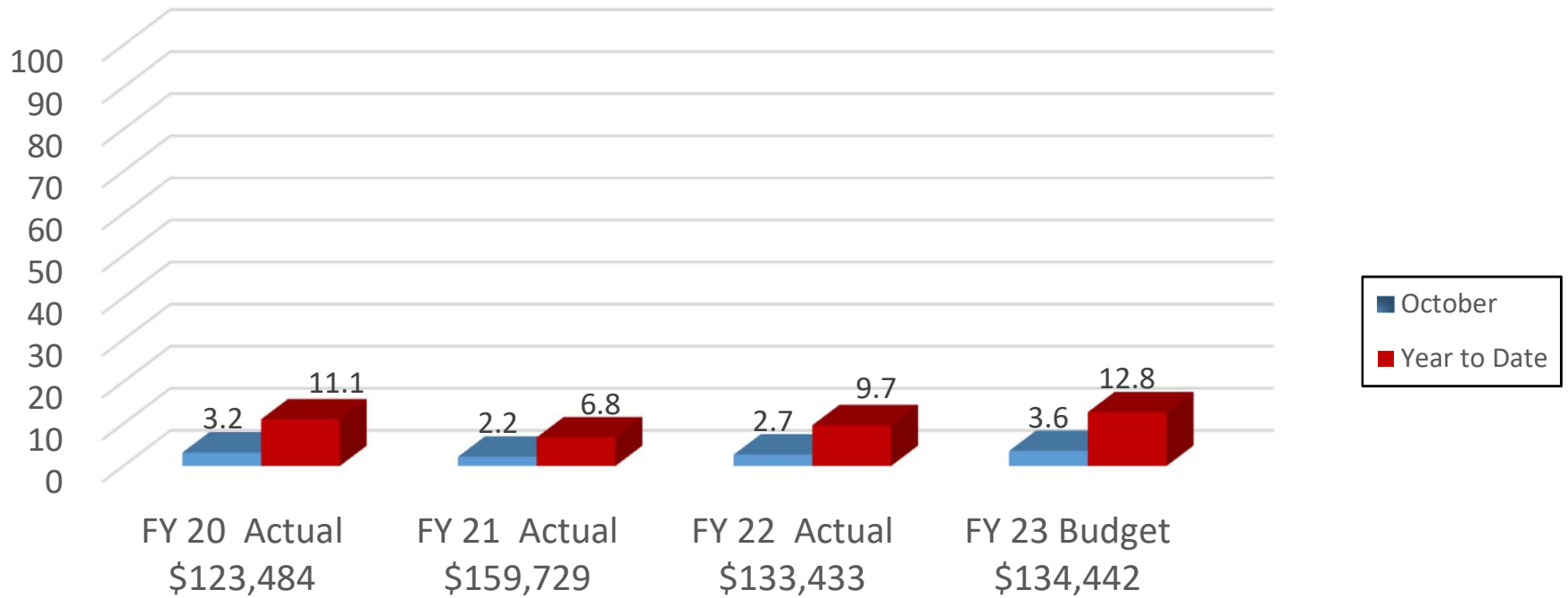
| <u>2019-20</u> | Local | Cumm | County | Cumm | State | Cumm | Federal | Cumm | Other | Cumm | Total | Cumm |
|----------------|-------|--------|--------|--------|-------|--------|---------|--------|-------|--------|-------|--------|
| July | 1.2% | 1.2% | 4.5% | 4.5% | 6.2% | 6.2% | 2.6% | 2.6% |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

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

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

| <u>2022-23</u> | Local | Cumm | County | Cumm | State | Cumm | Federal | Cumm | Other | Cumm | Total | Cumm |
|----------------|-------|------|--------|------|-------|-------|---------|-------|-------|-------|-------|-------|
| July | 1.7% | 1.7% | 0.0% | 0.0% | 5.4% | 5.4% | 11.5% | 11.5% | 7.4% | 7.4% | 3.0% | 3.0% |
| August | 1.9% | 3.6% | 0.0% | 0.0% | 6.1% | 11.5% | 0.7% | 12.2% | 11.6% | 19.0% | 2.6% | 5.6% |
| Sept | 2.1% | 5.6% | 5.8% | 5.8% | 6.1% | 17.5% | 13.7% | 25.9% | 9.9% | 28.9% | 3.6% | 9.2% |
| Oct | 2.0% | 7.6% | 0.0% | 5.8% | 9.3% | 26.8% | 6.9% | 32.8% | 8.8% | 37.7% | 3.6% | 12.8% |
| Nov | | | | | | | | | | | | |
| Dec | | | | | | | | | | | | |
| Jan | | | | | | | | | | | | |
| Feb | | | | | | | | | | | | |
| March | | | | | | | | | | | | |
| April | | | | | | | | | | | | |
| May | | | | | | | | | | | | |
| June | | | | | | | | | | | | |

PERCENT OF REVENUES RECEIVED OCTOBER



*** Amounts in Thousands

Mehville School District
Budget Review of FY23 Expenses
October 2022

Exp By
 OBJECT

| Expenses (000's) | FY23 | | | | | | |
|--------------------------|-------------------|-------------------|------------------|----------------|-------------------|------------------|------------------|
| | Orig Budget | Adj Budget | Actual | % of | Full | Actual | % of |
| | <u>Full Year</u> | <u>Full Year</u> | <u>YTD</u> | <u>Adj Bud</u> | <u>Year</u> | <u>YTD</u> | <u>Full Year</u> |
| Certified Salaries | \$ 60,540 | \$ 60,540 | \$ 14,540 | 24% | \$ 58,531 | \$ 14,446 | 25% |
| Non-Certified Salaries | 18,790 | 18,790 | 5,474 | 29% | 16,448 | 5,016 | 30% |
| Total Salaries | <u>79,330</u> | <u>79,330</u> | <u>20,014</u> | 25% | <u>74,979</u> | <u>19,462</u> | 26% |
| Teacher Retirement | 9,455 | 9,455 | 2,241 | 24% | 9,049 | 2,194 | 24% |
| Non-Teacher Retirement | 1,460 | 1,460 | 409 | 28% | 1,253 | 376 | 30% |
| Social Security | 1,284 | 1,284 | 361 | 28% | 1,121 | 340 | 30% |
| Medicare | 1,110 | 1,110 | 281 | 25% | 1,048 | 273 | 26% |
| Medical-Dental Etc | 10,165 | 10,165 | 2,185 | 21% | 8,994 | 2,006 | 22% |
| Work Comp/Unemploy | 476 | 476 | - | 0% | 445 | - | 0% |
| Total Benefits | <u>23,950</u> | <u>23,950</u> | <u>5,477</u> | 23% | <u>21,910</u> | <u>5,189</u> | 24% |
| Tuition | 534 | 534 | 140 | 26% | 447 | 173 | 39% |
| Professional Services | 1,382 | 1,382 | 375 | 27% | 832 | 312 | 38% |
| Audit | 13 | 13 | 8 | 62% | 13 | 5 | 38% |
| Technical Services | 608 | 608 | 246 | 40% | 496 | 194 | 39% |
| Legal Services | 25 | 25 | 5 | 20% | 57 | 21 | 37% |
| Property Services | 1,857 | 1,857 | 822 | 44% | 1,891 | 828 | 44% |
| Contracted Trans | 398 | 398 | 137 | 34% | 456 | 57 | 13% |
| Professional Meetings | 593 | 593 | 263 | 44% | 485 | 111 | 23% |
| Property Insurance | 515 | 515 | - | 0% | 479 | - | 0% |
| Liability Insurance | 516 | 516 | - | 0% | 482 | - | 0% |
| Fidelity | - | - | - | 0% | - | - | 0% |
| Other Purch Services | 1,027 | 1,027 | 371 | 36% | 857 | 330 | 39% |
| Total Purchased Services | <u>7,468</u> | <u>7,468</u> | <u>2,367</u> | 32% | <u>6,495</u> | <u>2,031</u> | 31% |
| General Supplies | 2,654 | 2,654 | 944 | 36% | 3,257 | 1,576 | 48% |
| One - to- One | 984 | 984 | 963 | 98% | 780 | 780 | 100% |
| Regular Textbooks | 794 | 794 | 241 | 30% | 1,000 | 214 | 21% |
| Library Books | 110 | 110 | 25 | 23% | 104 | 41 | 39% |
| Periodicals | 48 | 48 | 38 | 79% | 40 | 40 | 100% |
| Food Supplies | 1,900 | 1,900 | 335 | 18% | 2,205 | 359 | 16% |
| Energy | 3,075 | 3,075 | 1,050 | 34% | 2,651 | 993 | 37% |
| Other | 3,146 | 3,146 | 683 | 22% | 2,522 | 492 | 20% |
| Total Supplies | <u>12,711</u> | <u>12,711</u> | <u>4,279</u> | 34% | <u>12,559</u> | <u>4,495</u> | 36% |
| Building | 21,170 | 21,170 | 5,969 | 28% | 5,755 | 4,532 | 79% |
| Site Improvement | - | - | 1,202 | 0% | 817 | 488 | 60% |
| Equip- General | 1,105 | 1,105 | 409 | 37% | 872 | 100 | 11% |
| Equip- Instructional | 125 | 125 | 20 | 16% | 188 | 67 | 36% |
| Vehicles | 391 | 391 | - | 0% | - | - | 0% |
| School Buses | 550 | 550 | 93 | 17% | 511 | 511 | 100% |
| Total Capital | <u>23,341</u> | <u>23,341</u> | <u>7,693</u> | 33% | <u>8,143</u> | <u>5,698</u> | 70% |
| Principal | 1,450 | 1,450 | 420 | 29% | - | - | 0% |
| Interest | 1,050 | 1,050 | 105 | 10% | 782 | - | 0% |
| Other Debt Service | - | - | 1 | 0% | 2 | - | 0% |
| Total Debt Service | <u>2,500</u> | <u>2,500</u> | <u>526</u> | 21% | <u>784</u> | <u>-</u> | 0% |
| TOTAL ALL | <u>\$ 149,300</u> | <u>\$ 149,300</u> | <u>\$ 40,356</u> | 27% | <u>\$ 124,870</u> | <u>\$ 36,875</u> | 30% |

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

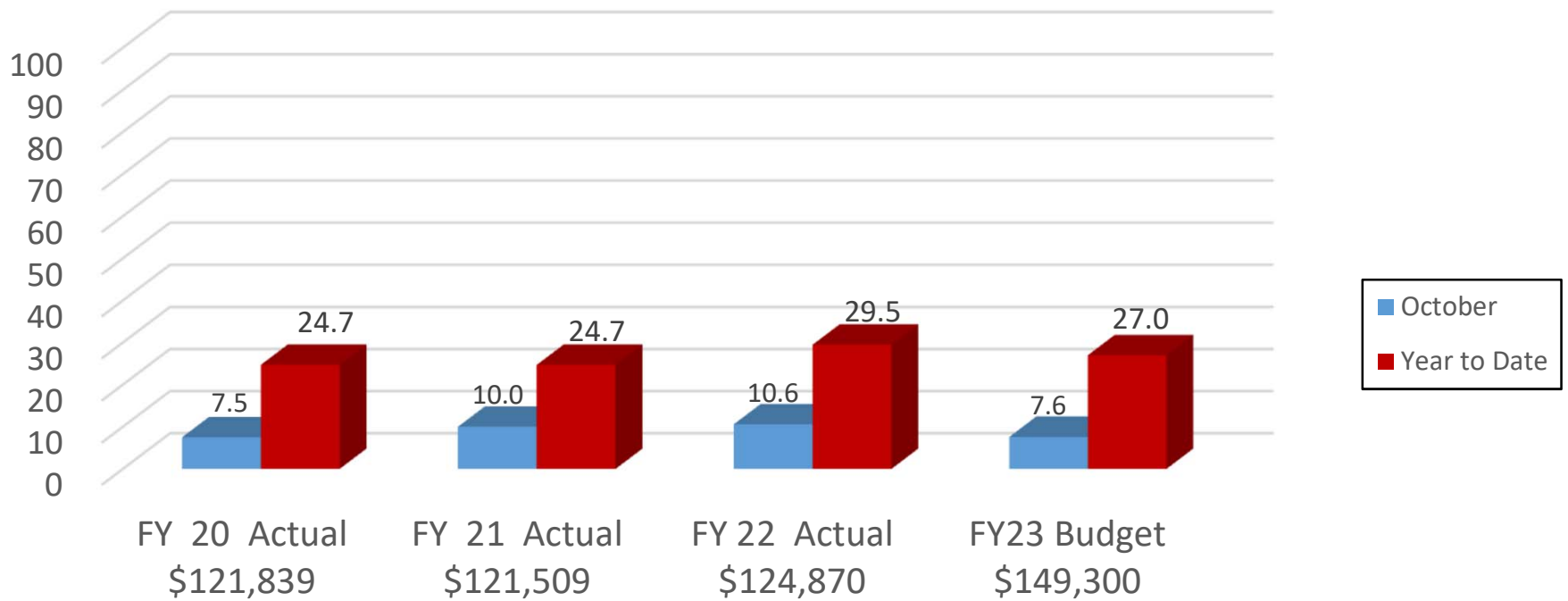
| 2019-20 | Salaries | Cumm | Benefits | Cumm | Purch Svc | Cumm | Supplies | Cumm | Capital | Cumm | P & I | Cumm | Total | Cumm |
|---------|----------|--------|----------|--------|-----------|--------|----------|--------|---------|--------|-------|--------|-------|--------|
| July | 2.1% | 2.1% |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

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

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

| <u>2022-23</u> | Salaries | Cumm | Benefits | Cumm | Purch Svc | Cumm | Supplies | Cumm | Capital | Cumm | P & I | Cumm | Total | Cumm |
|----------------|----------|-------|----------|-------|-----------|-------|----------|-------|---------|-------|-------|-------|-------|-------|
| July | 2.0% | 2.0% | 1.6% | 1.6% | 9.2% | 9.2% | 2.3% | 2.3% | 11.4% | 11.4% | 0.0% | 0.0% | 3.7% | 3.7% |
| August | 4.2% | 6.2% | 4.1% | 5.7% | 8.7% | 17.9% | 12.7% | 15.0% | 3.6% | 15.0% | 21.0% | 21.0% | 5.3% | 9.1% |
| Sept | 11.4% | 17.5% | 9.5% | 15.2% | 4.2% | 22.1% | 8.4% | 23.4% | 12.2% | 27.2% | 0.0% | 21.0% | 10.4% | 19.5% |
| Oct | 7.7% | 25.2% | 7.7% | 22.9% | 9.6% | 31.7% | 10.3% | 33.7% | 5.7% | 33.0% | 0.0% | 21.0% | 7.6% | 27.0% |
| Nov | | | | | | | | | | | | | | |
| Dec | | | | | | | | | | | | | | |
| Jan | | | | | | | | | | | | | | |
| Feb | | | | | | | | | | | | | | |
| March | | | | | | | | | | | | | | |
| April | | | | | | | | | | | | | | |
| May | | | | | | | | | | | | | | |
| June | | | | | | | | | | | | | | |

PERCENT OF EXPENSES INCURRED OCTOBER



*** Amounts in Thousands