

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

Forecast  
 Jul-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	121,084,000	5,710,000	4,977,000	2,671,000	\$ 134,442,000
Expenditures	117,521,000	5,938,000	23,341,000	2,500,000	\$ 149,300,000
Transfers	(3,550,000)	(666,000)	4,216,000	-	\$ -
Net Gain (Loss)	13,000	(894,000)	(14,148,000)	171,000	\$ (14,858,000)
End Balance	\$ 37,844,086	\$ 4,126,443	\$ 29,323,983	\$ 2,024,387	\$ 73,318,899

	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 \$ 13,000
Revenue	44,261,000	76,823,000	121,084,000	Non-Operating (14,871,000)
Expenditures	39,525,000	77,996,000	117,521,000	Total \$ (14,858,000)
Transfers	(3,550,000)		(3,550,000)	
Net Gain (Loss)	1,186,000	(1,173,000)	13,000	
End Balance	\$ 35,616,048	\$ 2,228,038	\$ 37,844,086	

	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	4,210,000	1,100,000	400,000	5,710,000
Expenditures	4,438,000	1,100,000	400,000	5,938,000
Transfers	(666,000)			(666,000)
Net Gain (Loss)	(894,000)	-	-	(894,000)
End Balance	\$ 2,545,184	\$ 1,297,685	\$ 283,574	\$ 4,126,443

	C.O.P. Fund #450	Debt Service Fund #300	Restricted Debt Funds
Beg Balance	\$ -	\$ 1,853,387	\$ 1,853,387
Revenue	-	2,671,000	2,671,000
Expenditures	-	2,500,000	2,500,000
Transfers	-		-
Net Gain (Loss)	-	171,000	171,000
End Balance	\$ -	\$ 2,024,387	\$ 2,024,387

Cash reserve % of annual expense	June	Forecast	November	Net Gain (Loss)	Op Gain (Loss)
6/30/23 Cash Reserve %	32.2%			\$ (14,858)	\$ 13
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	\$ 3,525,630
Excess of Min Required Balance	\$ 34,318,456

## **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 21<sup>st</sup> 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 **4<sup>th</sup> 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 <b>Mehlvile</b>	<b>9,765</b>
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

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 <b>Mehlvile</b>	<b>\$ 239,145</b>
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

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 <b>Mehlvile</b>	<b>3.6598</b>

Represents community funding

\*DESE public report unavailable

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 <b>Mehlvile</b>	<b>37.33</b>
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)

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 <b>Mehlvile</b>	<b>10,082</b>
22 Riverview Gardens	9,232

Represents student education investment

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 <b>Mehlvile</b>	<b>\$ 518</b>
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.

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 <b>Mehlvile</b>	<b>\$ 4,069</b>

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	74,124	26,731	47,393
Classified salary	8,467	-	8,467
Benefits	4,975	4,975	-
Health Ins	11,464	5,030	6,434
Prof Services 6319	-	-	-
General Supplies 6412	-	-	-
Gasoline 6486	-	-	-
Other Supplies 6411/6491	37,500	37,500	-
Capital	935,681	438,585	497,096
sub-total	1,072,211	512,821	559,390
Food Service reclass	-	-	-
Expense FY23 total	1,072,211	512,821	559,390
Unreimbursed Exp	-	87	(87)
Revenue:			
Reimbursed PY expense	118,573	32,889	85,684
Reimbursed CY expense	1,072,211	512,734	559,477
Total Revenue	1,190,784	545,623	645,161

FY23 Budget Variance ESSER II & III			
	Total	ESSER II	ESSER III
Certified salary	2,195,502	605,737	1,589,765
Classified salary	74,531	-	74,531
Benefits	402,306	109,480	292,826
Health Ins	262,134	91,534	170,600
Prof Services 6319	480,000	261,000	219,000
General Supplies 6412	-	-	-
Gasoline 6486	45,000	-	45,000
Other Supplies 6491	29,685	-	29,685
Capital	55,722	(82,907)	138,629
sub-total	3,544,881	-	-
Food Service reclass	-	-	-
Expense FY23 total	3,544,881	-	-
FY 23 Revenue Total	(2,326,284)	(1,140,162)	(1,186,122)

### 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	
6121 Subs	10,520	13,455	77,576		77,576	
6131 Student clubs	38,635	66,215	58,988		58,988	
6131 Student instruction	102,000	156,197	348,410		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
<b>Total</b>	<b>43,837,289</b>	<b>(5,582,381)</b>	<b>37,187,258</b>	<b>5,873,300</b>	<b>6,650,000</b>	<b>17,940,660</b>	<b>67,651,276</b>
	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  
September 30, 2022**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
(1) Fund Balance AUG 31	\$ 34,675,309	\$ 5,835,594	\$ 40,325,583	\$ 1,344,116	\$ 82,180,602
Revenue	3,127,880	561,807	1,174,342	8,896	4,872,925
Expenditures	12,238,449	434,228	2,855,588	-	15,528,265
Transfers	-	(50,429)	50,429	-	-
Fund Balance SEP 30	25,564,740	5,912,744	38,694,766	1,353,012	71,525,262
Short Term Borrowing					
Other Deposits				-	-
Investments	23,602,000	-	32,062,172	-	55,664,172
Escrow Deposits				-	-
Cash Balance SEP 30	\$ 1,962,740	\$ 5,912,744	\$ 6,632,594	\$ 1,353,012	\$ 15,861,090

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance AUG 31	\$ 30,696,639	\$ 3,978,670	\$ 4,261,386	\$ 1,351,493	\$ 222,715
Revenue	914,325	2,213,555	378,185	105,409	78,213
Expenditures	3,832,733	8,405,716	335,431	53,549	45,248
Transfers			(50,429)		
Fund Balance SEP 30	27,778,231	(2,213,491)	4,253,711	1,403,353	255,680
Investments	23,602,000				
Cash Balance SEP 30	\$ 4,176,231	\$ (2,213,491)	\$ 4,253,711	\$ 1,403,353	\$ 255,680

	Restricted Debt		FY2023 Full Year	
	COP #450	Debt #300	Budget	Adi Budget
Fund Balance AUG 31	\$ -	\$ 1,344,116	Revenue \$ 134,442	\$ 134,442
Revenue	-	8,896	Expense \$ (149,300)	(149,300)
Expenditures	-	-	Fund Inc(Dec) \$ (14,858)	\$ (14,858)
Transfers				
Fund Balance SEP 30	-	1,353,012		
Investments		-	Operating \$ 14	\$ 14
Escrow Deposits		-	Non-operating (14,872)	(14,872)
Other Deposits			Total \$ (14,858)	\$ (14,858)
Cash Balance SEP 30	\$ -	\$ 1,353,012		
			<u>Fund Balance</u>	<u>Budget</u>
			6/30/2022 \$ 88,177	\$ 88,177
			Cash Inc(Dec) (14,858)	(14,858)
			6/30/2023 \$ 73,319	\$ 73,319

NOTE: All Debt Service cash is invested in bank repurchase agreements. Cash balances in operating funds and capital funds that exceed \$5M are also invested in bank repurchase agreements.

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

**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	-	-	-	-	-	-	-	-	-	-
Revenue	3,066	3,036	3,128	-	-	-	-	-	-	-	-	-	9,230
Expense	(2,800)	(6,458)	(12,238)	-	-	-	-	-	-	-	-	-	(21,496)
Difference	266	(3,422)	(9,111)	-	-	-	-	-	-	-	-	-	(12,266)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	38,097	34,675	25,565	-	-	-	-	-	-	-	-	-	-
Annual Exp	117,521	117,521	117,521	-	-	-	-	-	-	-	-	-	-
Cash Res %	32.4%	29.5%	21.8%	0.0%	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	-	-	-	-	-	-	-	-	-	-
Revenue	800	181	378	-	-	-	-	-	-	-	-	-	1,359
Expense	(46)	(63)	(335)	-	-	-	-	-	-	-	-	-	(444)
Difference	753	119	43	-	-	-	-	-	-	-	-	-	915
Transfer	(50)	-	(50)	-	-	-	-	-	-	-	-	-	-
End Bal	4,143	4,261	4,254	-	-	-	-	-	-	-	-	-	-

**Activity #600/Athletic #700**

Beg Bal	1,581	1,544	1,574	-	-	-	-	-	-	-	-	-	-
Revenue	22	97	184	-	-	-	-	-	-	-	-	-	302
Expense	(60)	(66)	(99)	-	-	-	-	-	-	-	-	-	(225)
Difference	(38)	31	85	-	-	-	-	-	-	-	-	-	78
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,544	1,574	1,659	-	-	-	-	-	-	-	-	-	-

**Capital #410**

Beg Bal	43,472	40,997	40,326	-	-	-	-	-	-	-	-	-	-
Revenue	138	162	1,174	-	-	-	-	-	-	-	-	-	1,475
Expense	(2,663)	(834)	(2,856)	-	-	-	-	-	-	-	-	-	(6,353)
Difference	(2,524)	(672)	(1,681)	-	-	-	-	-	-	-	-	-	(4,878)
Transfer	50	-	50	-	-	-	-	-	-	-	-	-	-
End Bal	40,997	40,326	38,695	-	-	-	-	-	-	-	-	-	-

**Non-Debt sub-total**

Beg Bal	86,324	84,781	80,836	-	-	-	-	-	-	-	-	-	-
Revenue	4,026	3,476	4,864	-	-	-	-	-	-	-	-	-	12,366
Expense	(5,568)	(7,421)	(15,528)	-	-	-	-	-	-	-	-	-	(28,517)
Difference	(1,543)	(3,944)	(10,664)	-	-	-	-	-	-	-	-	-	(16,151)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	84,781	80,836	70,172	-	-	-	-	-	-	-	-	-	-

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

Beg Bal	1,853	1,862	1,344	-	-	-	-	-	-	-	-	-	-
Revenue	8	8	9	-	-	-	-	-	-	-	-	-	25
Expense	-	(525)	-	-	-	-	-	-	-	-	-	-	(525)
Difference	8	(517)	9	-	-	-	-	-	-	-	-	-	(500)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
End Bal	1,862	1,344	1,353	-	-	-	-	-	-	-	-	-	-

**Grand Total**

Beg Bal	88,177	86,642	82,181	-	-	-	-	-	-	-	-	-	-
Revenue	4,034	3,484	4,873	-	-	-	-	-	-	-	-	-	12,391
Expense	(5,568)	(7,946)	(15,528)	-	-	-	-	-	-	-	-	-	(29,042)
Difference	(1,535)	(4,462)	(10,655)	-	-	-	-	-	-	-	-	-	(16,652)
End Bal	86,642	82,181	71,525	-	-	-	-	-	-	-	-	-	-

**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	

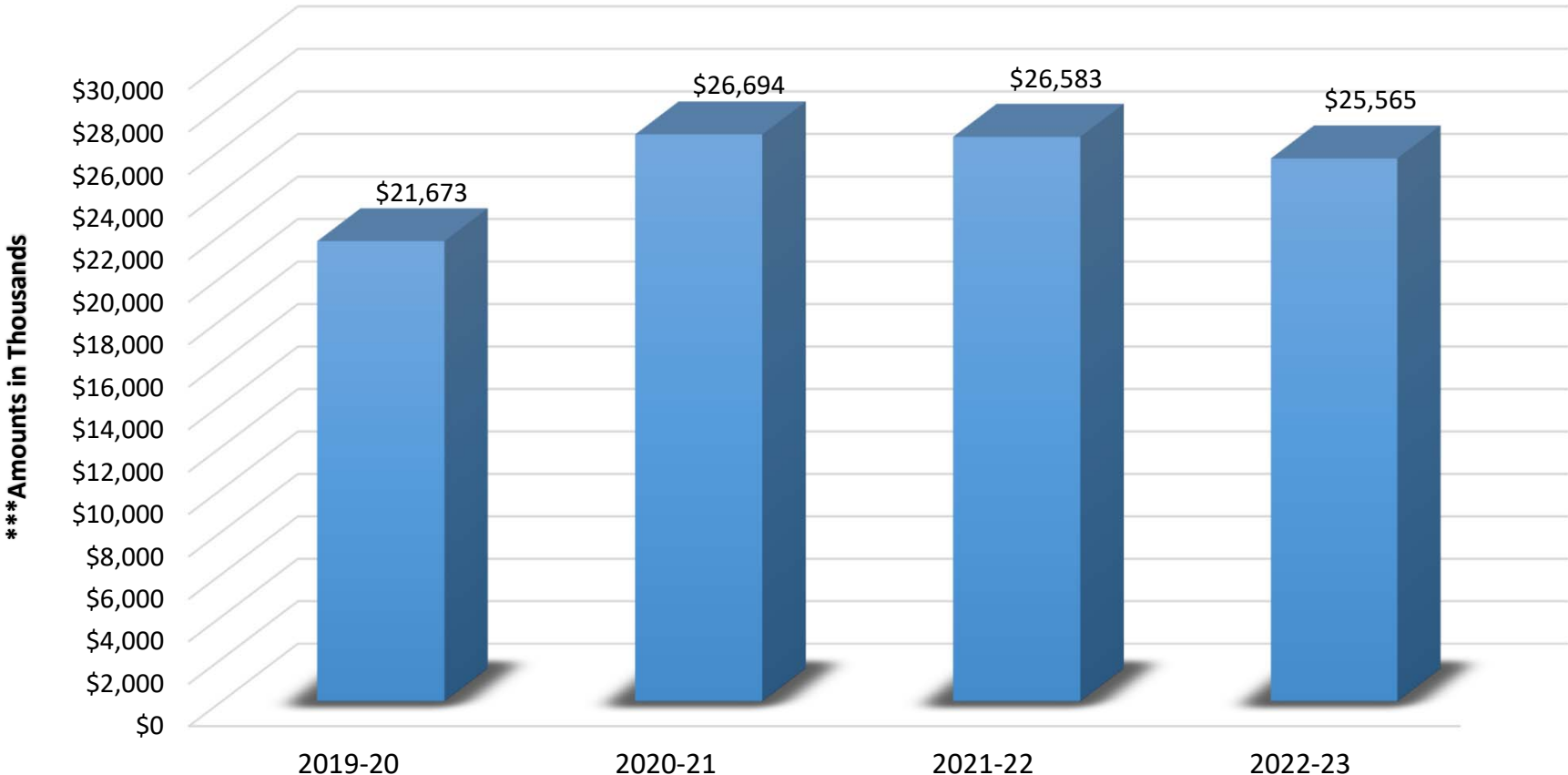
**COP #450/G.O. #300**

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 SEPTEMBER



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

**Mehville School District**  
**Budget Review of FY23 Revenues**  
**September 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	618	54%	524	114	22%
Prop C Sales Tax	12,135	12,135	3,452	28%	11,722	2,920	25%
Fin Inst Taxes	200	200	-	0%	353	-	0%
M & M Surtax	2,000	2,000	10	1%	1,835	(6)	0%
Earnings on Invest.	400	400	335	84%	143	14	10%
Food Service-Program	1,656	1,656	401	24%	436	73	17%
Food Service-Non-Pro	638	638	67	11%	94	17	18%
Student Activities	1,615	1,615	376	23%	1,520	324	21%
Community Service	540	540	129	24%	538	87	16%
VICC	997	997	142	14%	1,080	108	10%
Other	257	257	76	30%	362	56	15%
<b>Total Local</b>	<b>99,798</b>	<b>99,798</b>	<b>\$ 5,606</b>	<b>6%</b>	<b>\$ 96,334</b>	<b>\$ 3,707</b>	<b>4%</b>
Fines etc	75	75	\$ 99	132%	\$ 40	\$ 40	100%
State Assessed Util	1,640	1,640	-	0%	1,619	-	0%
<b>Total County</b>	<b>1,715</b>	<b>1,715</b>	<b>\$ 99</b>	<b>6%</b>	<b>\$ 1,659</b>	<b>\$ 40</b>	<b>2%</b>
Basic Formula	11,696	11,696	\$ 2,760	24%	\$ 12,093	\$ 2,834	23%
Transportation	2,575	2,575	215	8%	863	204	24%
Early Childhood	4,172	4,172	-	0%	4,068	-	0%
Classroom Trust	3,950	3,950	981	25%	3,950	979	25%
Educational Screen (PAT)	180	180	-	0%	190	14	7%
Career Education	35	35	17	49%	31	5	16%
Food Service	30	30	-	0%	51	-	0%
Enhancement Sci Grant	-	-	-	0%	8	-	0%
Other	8	8	-	0%	-	-	#DIV/0!
<b>Total State</b>	<b>22,646</b>	<b>22,646</b>	<b>\$ 3,973</b>	<b>18%</b>	<b>\$ 21,254</b>	<b>\$ 4,036</b>	<b>19%</b>
Medicaid	180	180	60	33%	177	56	32%
Vocational Edu (Perkins)	130	130	28	22%	121	37	31%
Early Childhood	74	74	-	0%	80	20	25%
School Lunch	1,500	1,500	693	46%	4,704	222	5%
School Breakfast	366	366	187	51%	1,270	67	5%
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	1,224	25%	4,258	363	9%
<b>Total Federal</b>	<b>8,655</b>	<b>8,655</b>	<b>\$ 2,243</b>	<b>26%</b>	<b>\$ 12,542</b>	<b>\$ 1,238</b>	<b>10%</b>
Sale of Property	23	23	\$ 9	39%	\$ 28	\$ 14	50%
Bond Proceeds	-	-	-	0%	-	-	0%
Contracted Educational	405	405	-	0%	391	130	33%
Trans From Others	1,200	1,200	461	38%	1,225	208	17%
<b>Total Misc</b>	<b>1,628</b>	<b>1,628</b>	<b>\$ 470</b>	<b>29%</b>	<b>\$ 1,644</b>	<b>\$ 352</b>	<b>21%</b>
<b>GRAND TOTAL</b>	<b>\$ 134,442</b>	<b>\$ 134,442</b>	<b>\$ 12,391</b>	<b>9%</b>	<b>\$ 133,433</b>	<b>\$ 9,373</b>	<b>7%</b>

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

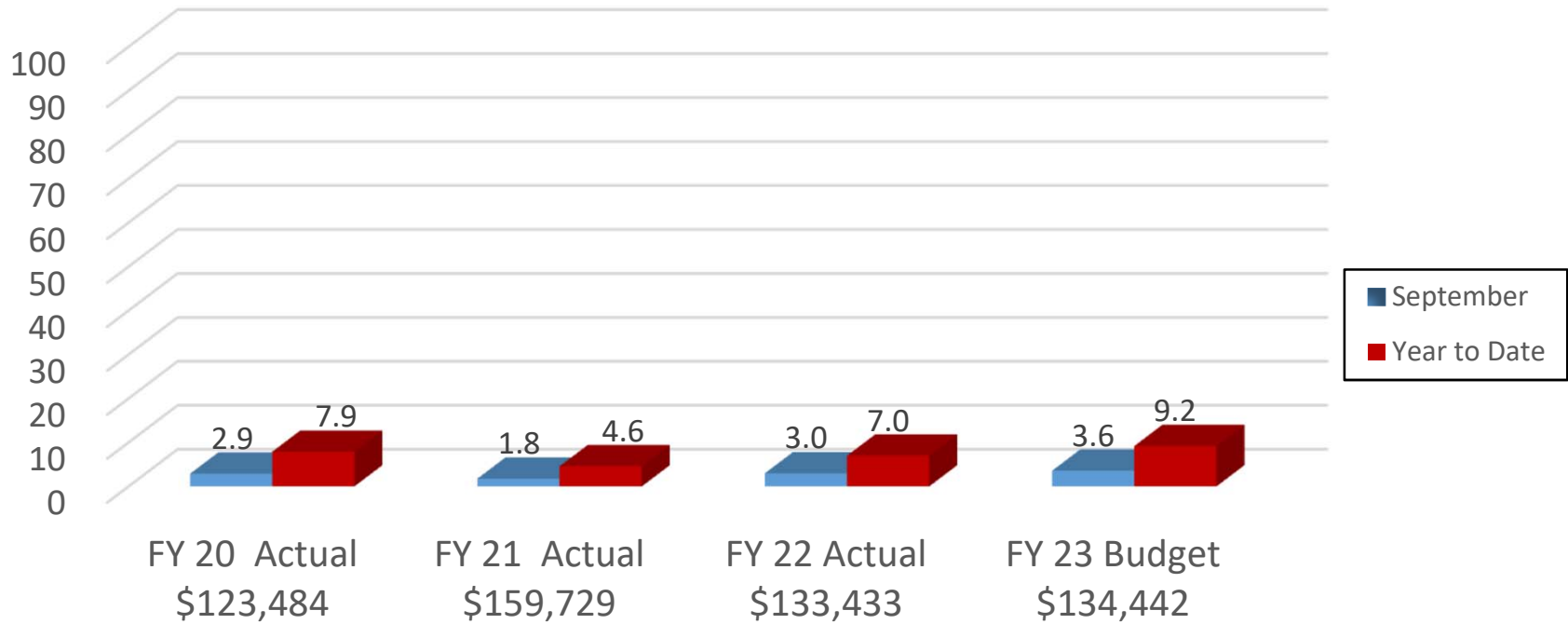
<u>2019-20</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.2%	1.2%	4.5%	4.5%	6.2%	6.2%	2.6%	2.6%	1.9%	1.9%	2.1%	2.1%
August	1.8%	3.0%	8.4%	12.9%	6.3%	12.5%	0.4%	3.0%	20.1%	22.0%	2.9%	5.0%
Sept	1.8%	4.8%	0.0%	12.9%	7.9%	20.4%	2.7%	5.7%	6.9%	28.9%	2.9%	7.9%
Oct	1.8%	6.6%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

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

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

<u>2022-23</u>	Local	Cumm	County	Cumm	State	Cumm	Federal	Cumm	Other	Cumm	Total	Cumm
July	1.7%	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												
Nov												
Dec												
Jan												
Feb												
March												
April												
May												
June												

## PERCENT OF REVENUES RECEIVED SEPTEMBER



\*\*\*Amounts in Thousands

**Mehville School District  
Budget Review of FY23 Expenses  
September 2022**

Exp By  
OBJECT

Expenses (000's)	FY23				FY22		
	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	\$ 9,958	16%	\$ 58,531	\$ 7,781	13%
Non-Certified Salaries	18,790	18,790	3,952	21%	16,448	2,931	18%
Total Salaries	<u>79,330</u>	<u>79,330</u>	<u>13,910</u>	18%	<u>74,979</u>	<u>10,712</u>	14%
Teacher Retirement	9,455	9,455	1,525	16%	9,049	1,195	13%
Non-Teacher Retirement	1,460	1,460	291	20%	1,253	226	18%
Social Security	1,284	1,284	259	20%	1,121	196	17%
Medicare	1,110	1,110	196	18%	1,048	150	14%
Medical-Dental Etc	10,165	10,165	1,366	13%	8,994	1,263	14%
Work Comp/Unemploy	476	476	-	0%	445	-	0%
Total Benefits	<u>23,950</u>	<u>23,950</u>	<u>3,637</u>	15%	<u>21,910</u>	<u>3,030</u>	14%
Tuition	534	534	139	26%	447	148	33%
Professional Services	1,382	1,382	231	17%	832	208	25%
Audit	13	13	8	62%	13	5	38%
Technical Services	608	608	246	40%	496	154	31%
Legal Services	25	25	3	12%	57	13	23%
Property Services	1,857	1,857	490	26%	1,891	664	35%
Contracted Trans	398	398	35	9%	456	17	4%
Professional Meetings	593	593	202	34%	485	91	19%
Property Insurance	515	515	-	0%	479	-	0%
Liability Insurance	516	516	-	0%	482	-	0%
Fidelity	-	-	-	0%	-	-	0%
Other Purch Services	1,027	1,027	293	29%	857	239	28%
Total Purchased Services	<u>7,468</u>	<u>7,468</u>	<u>1,647</u>	22%	<u>6,495</u>	<u>1,539</u>	24%
General Supplies	2,654	2,654	761	29%	3,257	1,193	37%
One - to- One	984	984	963	98%	780	780	100%
Regular Textbooks	794	794	240	30%	1,000	187	19%
Library Books	110	110	10	9%	104	4	4%
Periodicals	48	48	26	54%	40	40	100%
Food Supplies	1,900	1,900	13	1%	2,205	152	7%
Energy	3,075	3,075	518	17%	2,651	632	24%
Other	3,146	3,146	439	14%	2,522	335	13%
Total Supplies	<u>12,711</u>	<u>12,711</u>	<u>2,970</u>	23%	<u>12,559</u>	<u>3,323</u>	26%
Building	21,170	21,170	4,936	23%	5,755	4,045	70%
Site Improvement	-	-	1,009	0%	817	282	35%
Equip- General	1,105	1,105	299	27%	872	100	11%
Equip- Instructional	125	125	16	13%	188	52	28%
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>6,353</u>	27%	<u>8,143</u>	<u>4,990</u>	61%
Principal	1,450	1,450	420	29%	-	-	0%
Interest	1,050	1,050	105	10%	782	-	0%
Other Debt Service	-	-	-	0%	2	-	0%
Total Debt Service	<u>2,500</u>	<u>2,500</u>	<u>525</u>	21%	<u>784</u>	<u>-</u>	0%
<b>TOTAL ALL</b>	<u>\$ 149,300</u>	<u>\$ 149,300</u>	<u>\$ 29,042</u>	19%	<u>\$ 124,870</u>	<u>\$ 23,594</u>	19%

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

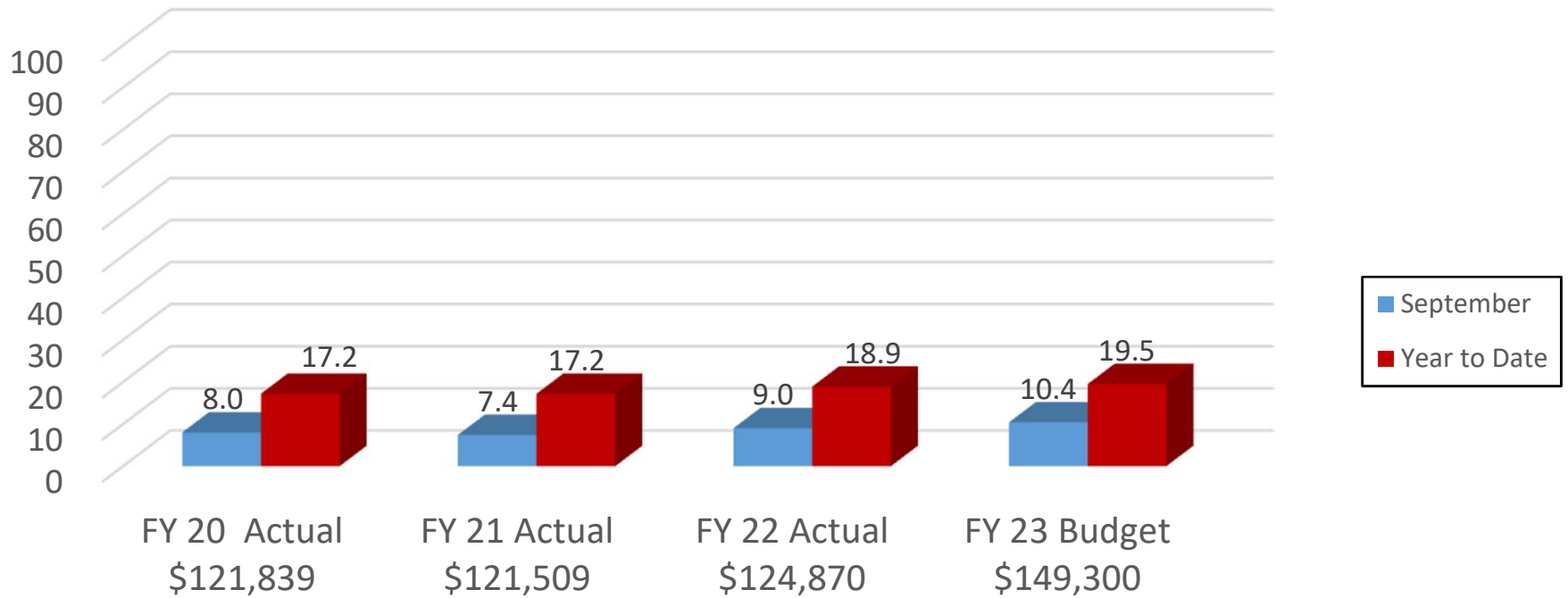
2019-20	Salaries	Cumm	Benefits	Cumm	Purch Svc	Cumm	Supplies	Cumm	Capital	Cumm	P & I	Cumm	Total	Cumm
July	2.1%	2.1%	1.8%	1.8%	7.2%	7.2%	16.4%	16.4%	22.6%	22.6%	0.1%	0.1%	4.3%	4.3%
August	4.6%	6.7%	4.4%	6.2%	5.7%	12.9%	8.6%	25.0%	12.2%	34.8%	0.1%	0.2%	4.9%	9.2%
Sept	7.9%	14.7%	8.2%	14.4%	7.9%	20.9%	10.1%	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														
Nov														
Dec														
Jan														
Feb														
March														
April														
May														
June														

## PERCENT OF EXPENSES INCURRED SEPTEMBER



\*\*\*Amounts in Thousands