

**Cash Flow Summary  
Mehville School District  
September 30, 2023**

	Operating Cash	Appropriated General	Capital Fund #410	Restricted Debt	Month Total
Fund Balance AUG 31	\$ 39,919,665	\$ 5,685,425	\$ 33,381,091	\$ 1,717,142	\$ 80,703,323
Revenue	3,722,300	611,824	261,375	11,348	4,606,847
Expenditures	14,099,098	768,793	3,138,539	-	18,006,430
Transfers	-	(412,559)	412,559	-	-
Net Fund Bal SEP 30	29,542,867	5,115,897	30,916,486	1,728,490	67,303,740
Short Term Borrowing					
(2) Arbitrage Interest			389,955	-	389,955
(1) Investments	(30,889,312)	-	(19,620,353)	-	(50,509,665)
Escrow Deposits				-	-
Cash Balance SEP 30	\$ (1,346,445)	\$ 5,115,897	\$ 11,686,088	\$ 1,728,490	\$ 17,184,030

	Operating Cash		Appropriated General		
	General #110	Special #120	Food Svc #500	Activity #600	Athletic #700
Fund Balance AUG 31	\$ 36,818,901	\$ 3,100,764	\$ 4,043,585	\$ 1,432,241	\$ 209,599
Revenue	1,229,892	2,492,408	394,655	100,566	116,603
Expenditures	4,723,012	9,376,086	603,666	76,314	88,813
Transfers			(412,559)		
Fund Balance SEP 30	33,325,781	(3,782,914)	3,422,015	1,456,493	237,389
Investments	(30,889,312)				
Cash Balance SEP 30	\$ 2,436,469	\$ (3,782,914)	\$ 3,422,015	\$ 1,456,493	\$ 237,389

	Restricted Debt		FY2024 Full Year		
	COP #450	Debt #300	Budget	Adi Budget	
Fund Balance AUG 31	\$ -	\$ 1,717,142	Revenue \$ 164,073	\$ 164,073	
Revenue	-	11,348	Expense \$ (173,296)	(173,296)	
Expenditures	-	-	Fund Inc(Dec) \$ (9,223)	\$ (9,223)	
Transfers					
Fund Balance SEP 30	-	1,728,490	Budget	Adi Budget	
Investments		-	Operating \$ 323	\$ 323	
Escrow Deposits		-	Non-operating (9,546)	(9,546)	
Other Deposits			Total \$ (9,223)	\$ (9,223)	
Cash Balance SEP 30	\$ -	\$ 1,728,490			
			Fund Balance	Budget	Adi Budget
			6/30/2022 \$ 88,383	\$ 88,383	
			Cash Inc(Dec) (9,223)	(9,223)	
			6/30/2023 \$ 79,160	\$ 79,160	

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