

**LEBANON R-3 SCHOOLS**  
**FINANCIAL STATEMENT - OPERATING FUNDS**  
**AUGUST 2024**

	<b>CURRENT YEAR</b> (2024-25)				<b>PRIOR YEAR</b> (2023-24)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
<b>REVENUE SUMMARY</b>								
Current & Delinquent Taxes	54,721.58	163,808.04	14,085,106.00	1.2%	66,321.98	140,573.51	14,091,796.61	1.0%
Sales Taxes (Prop C)	657,500.90	1,416,651.50	6,613,862.00	21.4%	442,012.13	1,255,914.41	6,417,966.15	19.6%
Student Activities	72,564.62	179,083.58	1,625,215.00	11.0%	188,235.07	254,866.22	1,567,407.30	16.3%
Other Local Revenue	<u>234,462.82</u>	<u>372,851.63</u>	<u>4,000,508.00</u>	<u>9.3%</u>	<u>350,102.34</u>	<u>410,174.42</u>	<u>4,347,370.80</u>	<u>9.4%</u>
<b>TOTAL LOCAL REVENUE</b>	<b>1,019,249.92</b>	<b>2,132,394.75</b>	<b>26,324,691.00</b>	<b>8.1%</b>	<b>1,046,671.52</b>	<b>2,061,528.56</b>	<b>26,424,540.86</b>	<b>7.8%</b>
<b>TOTAL COUNTY REVENUE</b>	<b>143,887.52</b>	<b>144,675.83</b>	<b>1,140,743.00</b>	<b>12.7%</b>	<b>177,333.33</b>	<b>177,333.33</b>	<b>1,046,272.42</b>	<b>16.9%</b>
Basic Formula	1,536,519.32	3,073,330.91	20,764,969.00	14.8%	1,509,743.15	3,018,988.43	19,269,034.13	15.7%
Transportation	136,535.00	273,071.00	1,641,850.00	16.6%	124,225.00	248,451.00	1,624,087.17	15.3%
Other State Revenue	<u>520.00</u>	<u>(149,480.00)</u>	<u>3,420,660.00</u>	<u>-4.4%</u>	<u>-</u>	<u>-</u>	<u>6,462,765.04</u>	<u>0.0%</u>
<b>TOTAL STATE REVENUE</b>	<b>1,673,574.32</b>	<b>3,196,921.91</b>	<b>25,827,479.00</b>	<b>12.4%</b>	<b>1,633,968.15</b>	<b>3,267,439.43</b>	<b>27,355,886.34</b>	<b>11.9%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>30,000.00</b>	<b>909,227.29</b>	<b>7,445,923.00</b>	<b>12.2%</b>	<b>2,741,247.17</b>	<b>3,182,966.68</b>	<b>8,624,177.65</b>	<b>36.9%</b>
<b>TOTAL REVENUE</b>	<b>2,866,711.76</b>	<b>6,383,219.78</b>	<b>60,738,836.00</b>	<b>10.5%</b>	<b>5,599,220.17</b>	<b>8,689,268.00</b>	<b>63,450,877.27</b>	<b>13.7%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	893,779.37	1,387,356.44	36,119,062.00	3.8%	843,597.89	1,304,577.31	35,237,030.52	3.7%
Board Paid Insurance	64,178.02	111,431.05	4,011,081.00	2.8%	60,667.55	105,883.51	3,654,197.77	2.9%
Other Benefits	<u>137,847.71</u>	<u>211,208.95</u>	<u>6,275,063.00</u>	<u>3.4%</u>	<u>138,659.78</u>	<u>208,291.11</u>	<u>6,136,652.19</u>	<u>3.4%</u>
<b>TOTAL EMPLOYEE COSTS</b>	<b>1,095,805.10</b>	<b>1,709,996.44</b>	<b>46,405,206.00</b>	<b>3.7%</b>	<b>1,042,925.22</b>	<b>1,618,751.93</b>	<b>45,027,880.48</b>	<b>3.6%</b>
<b>PURCHASED SERVICES</b>	<b>240,775.90</b>	<b>784,163.49</b>	<b>5,200,163.00</b>	<b>15.1%</b>	<b>318,000.53</b>	<b>888,533.04</b>	<b>4,998,340.57</b>	<b>17.8%</b>
Student Activities	128,846.52	180,324.08	1,300,000.00	13.9%	83,972.27	141,232.31	1,352,792.23	10.4%
Supplies	326,113.10	869,482.70	4,147,734.00	21.0%	419,039.86	635,546.13	3,934,493.14	16.2%
Utilities	<u>56,260.22</u>	<u>141,630.26</u>	<u>876,725.00</u>	<u>16.2%</u>	<u>52,615.61</u>	<u>101,357.94</u>	<u>844,746.77</u>	<u>12.0%</u>
<b>TOTAL SUPPLIES</b>	<b>511,219.84</b>	<b>1,191,437.04</b>	<b>6,324,459.00</b>	<b>18.8%</b>	<b>555,627.74</b>	<b>878,136.38</b>	<b>6,132,032.14</b>	<b>14.3%</b>
<b>CAPITAL OUTLAY</b>	<b>565,824.34</b>	<b>1,121,441.98</b>	<b>2,380,654.00</b>	<b>47.1%</b>	<b>1,998,370.92</b>	<b>3,414,631.30</b>	<b>9,025,361.42</b>	<b>37.8%</b>
<b>OTHER EXPENDITURES</b>	<b>161,494.87</b>	<b>161,494.87</b>	<b>625,815.00</b>	<b>25.8%</b>	<b>147,693.66</b>	<b>147,693.66</b>	<b>315,435.06</b>	<b>46.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,575,120.05</b>	<b>4,968,533.82</b>	<b>60,936,297.00</b>	<b>8.2%</b>	<b>4,062,618.07</b>	<b>6,947,746.31</b>	<b>65,499,049.67</b>	<b>10.6%</b>
<b>EXPENDITURES BY FUNCTION</b>								
Regular Education	207,129.99	319,430.37	20,289,347.00	1.6%	309,792.13	454,055.48	19,890,096.80	2.3%
Special Education	46,068.55	52,562.51	7,973,674.00	0.7%	32,228.55	41,978.22	7,945,066.82	0.5%
Vocational Instruction	30,582.74	61,841.32	2,083,644.00	3.0%	86,884.40	117,266.78	1,842,951.58	6.4%
Student Activities	128,846.52	180,324.08	1,300,000.00	13.9%	83,972.27	141,232.31	1,352,792.23	10.4%
Other (Athletics, Tuition)	<u>48,256.32</u>	<u>174,004.36</u>	<u>1,271,400.00</u>	<u>13.7%</u>	<u>34,709.97</u>	<u>142,787.76</u>	<u>1,312,910.85</u>	<u>10.9%</u>
<b>TOTAL INSTRUCTION</b>	<b>460,884.12</b>	<b>788,162.64</b>	<b>32,918,065.00</b>	<b>2.4%</b>	<b>547,587.32</b>	<b>897,320.55</b>	<b>32,343,818.28</b>	<b>2.8%</b>
Guidance	87,445.03	95,403.33	1,182,266.00	8.1%	82,043.66	90,253.16	1,145,422.37	7.9%
Health Services	64,917.36	77,959.57	2,061,246.00	3.8%	79,850.88	93,257.03	1,829,237.61	5.1%
Improvement of Instruction	27,693.63	250,683.32	671,794.00	37.3%	15,505.91	28,373.10	573,184.73	5.0%
Professional Development	51,498.12	127,007.45	185,431.00	68.5%	72,023.24	102,061.49	174,046.60	58.6%
Media Services (Library)	4,789.55	11,982.12	828,483.00	1.4%	11,278.25	14,550.18	779,709.43	1.9%
Board of Education Services	17,854.94	28,299.44	109,202.00	25.9%	20,703.11	29,608.11	112,448.07	26.3%
Executive Administration	112,465.90	231,396.69	1,633,713.00	14.2%	106,185.39	261,535.00	1,442,250.92	18.1%
Building Level Admin	168,674.72	240,622.87	3,298,052.00	7.3%	166,000.36	233,892.55	3,039,392.93	7.7%
Business/Fiscal/Internal Svcs	38,217.87	106,299.17	460,126.00	23.1%	34,322.29	84,242.02	420,718.86	20.0%
Operation of Plant	422,610.06	844,887.76	5,039,075.00	16.8%	459,351.11	870,562.95	5,026,424.14	17.3%
Security Services	10,517.13	36,083.03	252,832.00	14.3%	7,828.65	16,615.16	487,821.39	3.4%
Pupil Transportation	391,130.03	519,198.92	4,378,391.00	11.9%	253,829.32	491,434.78	5,010,227.46	9.8%
Food Services	109,708.37	221,491.35	3,346,685.00	6.6%	202,704.55	239,277.33	3,120,457.33	7.7%
Central Office Support Svcs	<u>416,245.49</u>	<u>922,366.78</u>	<u>2,264,403.00</u>	<u>40.7%</u>	<u>259,354.13</u>	<u>840,545.97</u>	<u>2,500,747.07</u>	<u>33.6%</u>
<b>TOTAL SUPPORT SERVICES</b>	<b>1,923,768.20</b>	<b>3,713,681.80</b>	<b>25,711,699.00</b>	<b>14.4%</b>	<b>1,770,980.85</b>	<b>3,396,208.83</b>	<b>25,662,088.91</b>	<b>13.2%</b>
Community Services	7,270.28	7,286.03	862,867.00	0.8%	9,818.34	10,090.44	1,218,967.27	0.8%
Facilities Acq & Construct	21,702.58	297,908.48	817,851.00	36.4%	1,586,537.90	2,496,432.83	5,958,740.15	41.9%
Other	<u>161,494.87</u>	<u>161,494.87</u>	<u>625,815.00</u>	<u>25.8%</u>	<u>147,693.66</u>	<u>147,693.66</u>	<u>315,435.06</u>	<u>46.8%</u>
<b>TOTAL OTHER</b>	<b>190,467.73</b>	<b>466,689.38</b>	<b>2,306,533.00</b>	<b>20.2%</b>	<b>1,744,049.90</b>	<b>2,654,216.93</b>	<b>7,493,142.48</b>	<b>35.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,575,120.05</b>	<b>4,968,533.82</b>	<b>60,936,297.00</b>	<b>8.2%</b>	<b>4,062,618.07</b>	<b>6,947,746.31</b>	<b>65,499,049.67</b>	<b>10.6%</b>