

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
SEPTEMBER 2024

	CURRENT YEAR (2024-25)				PRIOR YEAR (2023-24)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	50,015.09	213,823.13	14,085,106.00	1.5%	51,118.52	191,692.03	14,091,796.61	1.4%
Sales Taxes (Prop C)	510,653.43	1,927,304.93	6,613,862.00	29.1%	549,275.89	1,805,190.30	6,417,966.15	28.1%
Student Activities	62,576.22	241,659.80	1,625,215.00	14.9%	116,896.70	371,762.92	1,567,407.30	23.7%
Other Local Revenue	<u>128,722.87</u>	<u>501,574.50</u>	<u>4,000,508.00</u>	<u>12.5%</u>	<u>221,922.33</u>	<u>632,096.75</u>	<u>4,347,370.80</u>	<u>14.5%</u>
TOTAL LOCAL REVENUE	751,967.61	2,884,362.36	26,324,691.00	11.0%	939,213.44	3,000,742.00	26,424,540.86	11.4%
TOTAL COUNTY REVENUE	-	144,675.83	1,140,743.00	12.7%	-	177,333.33	1,046,272.42	16.9%
Basic Formula	1,781,705.40	4,855,036.31	20,764,969.00	23.4%	1,712,593.57	4,731,582.00	19,269,034.13	24.6%
Transportation	136,535.00	409,606.00	1,641,850.00	24.9%	124,225.00	372,676.00	1,624,087.17	22.9%
Other State Revenue	<u>13,409.35</u>	<u>(136,070.65)</u>	<u>3,420,660.00</u>	<u>-4.0%</u>	<u>10,145.06</u>	<u>10,145.06</u>	<u>6,462,765.04</u>	<u>0.2%</u>
TOTAL STATE REVENUE	1,931,649.75	5,128,571.66	25,827,479.00	19.9%	1,846,963.63	5,114,403.06	27,355,886.34	18.7%
TOTAL FEDERAL REVENUE	423,798.22	1,333,025.51	7,445,923.00	17.9%	214,706.66	3,397,673.34	8,624,177.65	39.4%
TOTAL REVENUE	3,107,415.58	9,490,635.36	60,738,836.00	15.6%	3,000,883.73	11,690,151.73	63,450,877.27	18.4%
EXPENDITURES BY OBJECT								
Salaries	2,785,561.20	4,172,917.64	36,119,062.00	11.6%	2,659,234.76	3,963,812.07	35,237,030.52	11.2%
Board Paid Insurance	338,414.74	449,845.79	4,011,081.00	11.2%	320,255.69	426,139.20	3,654,197.77	11.7%
Other Benefits	<u>463,909.22</u>	<u>675,118.17</u>	<u>6,275,063.00</u>	<u>10.8%</u>	<u>444,585.58</u>	<u>652,876.69</u>	<u>6,136,652.19</u>	<u>10.6%</u>
TOTAL EMPLOYEE COSTS	3,587,885.16	5,297,881.60	46,405,206.00	11.4%	3,424,076.03	5,042,827.96	45,027,880.48	11.2%
PURCHASED SERVICES	329,974.38	1,114,137.87	5,200,163.00	21.4%	279,718.95	1,168,251.99	4,998,340.57	23.4%
Student Activities	137,421.20	317,745.28	1,300,000.00	24.4%	136,869.66	278,101.97	1,352,792.23	20.6%
Supplies	524,794.04	1,394,276.74	4,147,734.00	33.6%	459,300.25	1,094,846.38	3,934,493.14	27.8%
Utilities	<u>35,899.70</u>	<u>177,529.96</u>	<u>876,725.00</u>	<u>20.2%</u>	<u>60,291.18</u>	<u>161,649.12</u>	<u>844,746.77</u>	<u>19.1%</u>
TOTAL SUPPLIES	698,114.94	1,889,551.98	6,324,459.00	29.9%	656,461.09	1,534,597.47	6,132,032.14	25.0%
CAPITAL OUTLAY	394,591.37	1,516,033.35	2,380,654.00	63.7%	1,597,491.67	5,012,122.97	9,025,361.42	55.5%
OTHER EXPENDITURES	9,561.08	171,055.95	625,815.00	27.3%	7,198.60	154,892.26	315,435.06	49.1%
TOTAL EXPENDITURES	5,020,126.93	9,988,660.75	60,936,297.00	16.4%	5,964,946.34	12,912,692.65	65,499,049.67	19.7%
EXPENDITURES BY FUNCTION								
Regular Education	1,559,559.20	1,878,989.57	20,289,347.00	9.3%	1,489,825.91	1,943,881.39	19,890,096.80	9.8%
Special Education	672,824.94	725,387.45	7,973,674.00	9.1%	620,035.44	662,013.66	7,945,066.82	8.3%
Vocational Instruction	301,389.79	363,231.11	2,083,644.00	17.4%	180,204.24	297,471.02	1,842,951.58	16.1%
Student Activities	137,421.20	317,745.28	1,300,000.00	24.4%	136,869.66	278,101.97	1,352,792.23	20.6%
Other (Athletics, Tuition)	<u>84,810.55</u>	<u>258,814.91</u>	<u>1,271,400.00</u>	<u>20.4%</u>	<u>69,666.75</u>	<u>212,454.51</u>	<u>1,312,910.85</u>	<u>16.2%</u>
TOTAL INSTRUCTION	2,756,005.68	3,544,168.32	32,918,065.00	10.8%	2,496,602.00	3,393,922.55	32,343,818.28	10.5%
Guidance	151,948.50	247,351.83	1,182,266.00	20.9%	94,006.40	184,259.56	1,145,422.37	16.1%
Health Services	153,843.83	231,803.40	2,061,246.00	11.2%	166,489.92	259,746.95	1,829,237.61	14.2%
Improvement of Instruction	41,750.21	292,433.53	671,794.00	43.5%	42,400.22	70,773.32	573,184.73	12.3%
Professional Development	4,034.70	131,042.15	185,431.00	70.7%	26,111.64	128,173.13	174,046.60	73.6%
Media Services (Library)	67,293.29	79,275.41	828,483.00	9.6%	67,532.57	82,082.75	779,709.43	10.5%
Board of Education Services	692.50	28,991.94	109,202.00	26.5%	1,108.50	30,716.61	112,448.07	27.3%
Executive Administration	98,487.22	329,883.91	1,633,713.00	20.2%	193,011.82	454,546.82	1,442,250.92	31.5%
Building Level Admin	273,483.37	514,106.24	3,298,052.00	15.6%	265,809.26	499,701.81	3,039,392.93	16.4%
Business/Fiscal/Internal Svcs	38,416.86	144,716.03	460,126.00	31.5%	36,917.46	121,159.48	420,718.86	28.8%
Operation of Plant	282,813.19	1,127,700.95	5,039,075.00	22.4%	575,604.71	1,446,167.66	5,026,424.14	28.8%
Security Services	24,179.03	60,262.06	252,832.00	23.8%	7,999.09	24,614.25	487,821.39	5.0%
Pupil Transportation	394,657.27	913,856.19	4,378,391.00	20.9%	452,761.99	944,196.77	5,010,227.46	18.8%
Food Services	289,668.87	511,160.22	3,346,685.00	15.3%	278,365.81	517,643.14	3,120,457.33	16.6%
Central Office Support Svcs	<u>144,796.25</u>	<u>1,067,163.03</u>	<u>2,264,403.00</u>	<u>47.1%</u>	<u>98,814.74</u>	<u>939,360.71</u>	<u>2,500,747.07</u>	<u>37.6%</u>
TOTAL SUPPORT SERVICES	1,966,065.09	5,679,746.89	25,711,699.00	22.1%	2,306,934.13	5,703,142.96	25,662,088.91	22.2%
Community Services	73,132.10	80,418.13	862,867.00	9.3%	66,993.03	77,083.47	1,218,967.27	6.3%
Facilities Acq & Construct	215,362.98	513,271.46	817,851.00	62.8%	1,087,218.58	3,583,651.41	5,958,740.15	60.1%
Other	<u>9,561.08</u>	<u>171,055.95</u>	<u>625,815.00</u>	<u>27.3%</u>	<u>7,198.60</u>	<u>154,892.26</u>	<u>315,435.06</u>	<u>49.1%</u>
TOTAL OTHER	298,056.16	764,745.54	2,306,533.00	33.2%	1,161,410.21	3,815,627.14	7,493,142.48	50.9%
TOTAL EXPENDITURES	5,020,126.93	9,988,660.75	60,936,297.00	16.4%	5,964,946.34	12,912,692.65	65,499,049.67	19.7%