

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
DECEMBER 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	2,709,596.08	3,050,407.92	14,085,106.00	21.7%	1,444,149.40	1,701,487.58	14,091,796.61	12.1%
Sales Taxes (Prop C)	416,104.13	3,515,944.78	6,613,862.00	53.2%	499,056.94	3,487,452.05	6,417,966.15	54.3%
Student Activities	83,119.61	604,924.87	1,625,215.00	37.2%	88,883.60	723,181.25	1,567,407.30	46.1%
Other Local Revenue	<u>922,221.32</u>	<u>1,644,355.34</u>	<u>4,000,508.00</u>	<u>41.1%</u>	<u>623,891.50</u>	<u>1,499,038.64</u>	<u>4,347,370.80</u>	<u>34.5%</u>
TOTAL LOCAL REVENUE	4,131,041.14	8,815,632.91	26,324,691.00	33.5%	2,655,981.44	7,411,159.52	26,424,540.86	28.0%
TOTAL COUNTY REVENUE	-	144,675.83	1,140,743.00	12.7%	-	177,333.33	1,046,272.42	16.9%
Basic Formula	1,617,315.46	9,709,244.44	20,764,969.00	46.8%	1,594,325.27	9,572,240.90	19,269,034.13	49.7%
Transportation	127,244.00	814,555.00	1,641,850.00	49.6%	124,340.00	831,141.00	1,624,087.17	51.2%
Other State Revenue	<u>97,083.47</u>	<u>150,192.82</u>	<u>3,729,400.00</u>	<u>4.0%</u>	<u>65,787.81</u>	<u>276,089.10</u>	<u>6,462,765.04</u>	<u>4.3%</u>
TOTAL STATE REVENUE	1,841,642.93	10,673,992.26	26,136,219.00	40.8%	1,784,453.08	10,679,471.00	27,355,886.34	39.0%
TOTAL FEDERAL REVENUE	464,913.82	2,711,901.83	7,445,923.00	36.4%	468,375.17	4,964,080.58	8,624,177.65	57.6%
TOTAL REVENUE	6,437,597.89	22,346,202.83	61,047,576.00	36.6%	4,908,809.69	23,232,044.43	63,450,877.27	36.6%
EXPENDITURES BY OBJECT								
Salaries	2,971,125.96	13,423,370.91	36,269,385.00	37.0%	2,907,924.83	12,805,596.35	35,237,030.52	36.3%
Board Paid Insurance	349,203.65	1,497,018.54	4,011,081.00	37.3%	320,579.49	1,389,324.87	3,654,197.77	38.0%
Other Benefits	<u>808,645.75</u>	<u>2,518,926.29</u>	<u>6,275,063.00</u>	<u>40.1%</u>	<u>792,748.79</u>	<u>2,422,326.34</u>	<u>6,136,652.19</u>	<u>39.5%</u>
TOTAL EMPLOYEE COSTS	4,128,975.36	17,439,315.74	46,555,529.00	37.5%	4,021,253.11	16,617,247.56	45,027,880.48	36.9%
PURCHASED SERVICES	1,197,862.39	3,246,468.25	5,200,163.00	62.4%	815,960.66	2,794,108.95	4,998,340.57	55.9%
Student Activities	101,353.99	691,055.97	1,300,000.00	53.2%	114,670.53	647,429.93	1,352,792.23	47.9%
Supplies	273,525.21	2,586,859.54	4,147,734.00	62.4%	267,534.87	2,018,342.58	3,934,493.14	51.3%
Utilities	<u>56,808.81</u>	<u>367,354.34</u>	<u>876,725.00</u>	<u>41.9%</u>	<u>63,364.59</u>	<u>355,454.49</u>	<u>844,746.77</u>	<u>42.1%</u>
TOTAL SUPPLIES	431,688.01	3,645,269.85	6,324,459.00	57.6%	445,569.99	3,021,227.00	6,132,032.14	49.3%
CAPITAL OUTLAY	49,244.43	1,753,362.85	2,749,204.00	63.8%	176,202.52	7,347,150.30	9,025,361.42	81.4%
OTHER EXPENDITURES	-	172,458.74	625,815.00	27.6%	1,590.00	168,255.36	315,435.06	53.3%
TOTAL EXPENDITURES	5,807,770.19	26,256,875.43	61,455,170.00	42.7%	5,460,576.28	29,947,989.17	65,499,049.67	45.7%
EXPENDITURES BY FUNCTION								
Regular Education	1,559,777.59	6,810,109.80	20,439,670.00	33.3%	1,571,981.63	6,825,541.79	19,890,096.80	34.3%
Special Education	667,769.47	2,805,548.38	7,973,674.00	35.2%	650,177.30	2,676,480.41	7,945,066.82	33.7%
Vocational Instruction	177,452.79	900,129.46	2,083,644.00	43.2%	130,174.50	740,029.89	1,842,951.58	40.2%
Student Activities	101,353.99	691,055.97	1,300,000.00	53.2%	114,670.53	647,429.93	1,352,792.23	47.9%
Other (Athletics, Tuition)	<u>115,748.81</u>	<u>679,302.39</u>	<u>1,271,400.00</u>	<u>53.4%</u>	<u>51,886.94</u>	<u>462,180.39</u>	<u>1,312,910.85</u>	<u>35.2%</u>
TOTAL INSTRUCTION	2,622,102.65	11,886,146.00	33,068,388.00	35.9%	2,518,890.90	11,351,662.41	32,343,818.28	35.1%
Guidance	97,446.09	553,755.93	1,182,266.00	46.8%	90,525.23	459,055.50	1,145,422.37	40.1%
Health Services	157,756.17	719,548.18	2,061,246.00	34.9%	169,830.95	719,579.39	1,829,237.61	39.3%
Improvement of Instruction	49,077.74	618,876.54	671,794.00	92.1%	39,047.90	204,328.37	573,184.73	35.6%
Professional Development	(52.94)	141,240.72	185,431.00	76.2%	20,444.12	166,073.30	174,046.60	95.4%
Media Services (Library)	65,462.61	290,153.11	828,483.00	35.0%	57,928.89	269,342.81	779,709.43	34.5%
Board of Education Services	23,713.50	68,146.94	109,202.00	62.4%	11,717.00	44,690.27	112,448.07	39.7%
Executive Administration	91,970.78	627,878.20	1,633,713.00	38.4%	90,644.34	755,310.40	1,442,250.92	52.4%
Building Level Admin	258,686.14	1,314,573.71	3,298,052.00	39.9%	252,823.92	1,264,905.05	3,039,392.93	41.6%
Business/Fiscal/Internal Svcs	30,969.26	252,640.04	460,126.00	54.9%	34,129.97	228,329.24	420,718.86	54.3%
Operation of Plant	1,401,870.80	3,204,286.06	5,039,075.00	63.6%	1,214,614.06	3,195,011.59	5,026,424.14	63.6%
Security Services	25,968.34	135,060.95	252,832.00	53.4%	8,581.58	141,965.86	487,821.39	29.1%
Pupil Transportation	401,402.70	2,275,616.54	4,378,391.00	52.0%	402,340.44	2,277,310.25	5,010,227.46	45.5%
Food Services	280,339.14	1,481,219.18	3,346,685.00	44.3%	241,378.89	1,360,281.68	3,120,457.33	43.6%
Central Office Support Svcs	<u>175,413.48</u>	<u>1,537,185.15</u>	<u>2,264,403.00</u>	<u>67.9%</u>	<u>153,092.02</u>	<u>1,711,080.05</u>	<u>2,500,747.07</u>	<u>68.4%</u>
TOTAL SUPPORT SERVICES	3,060,023.81	13,220,181.25	25,711,699.00	51.4%	2,787,099.31	12,797,263.76	25,662,088.91	49.9%
Community Services	110,678.38	437,645.82	862,867.00	50.7%	108,544.55	414,581.30	1,218,967.27	34.0%
Facilities Acq & Construct	14,965.35	540,443.62	1,186,401.00	45.6%	44,451.52	5,216,226.34	5,958,740.15	87.5%
Other	-	<u>172,458.74</u>	<u>625,815.00</u>	<u>27.6%</u>	<u>1,590.00</u>	<u>168,255.36</u>	<u>315,435.06</u>	<u>53.3%</u>
TOTAL OTHER	125,643.73	1,150,548.18	2,675,083.00	43.0%	154,586.07	5,799,063.00	7,493,142.48	77.4%
TOTAL EXPENDITURES	5,807,770.19	26,256,875.43	61,455,170.00	42.7%	5,460,576.28	29,947,989.17	65,499,049.67	45.7%