

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
APRIL 2025

	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	174,904.90	14,050,088.32	14,085,106.00	99.8%	191,594.49	13,837,945.40	14,091,796.61	98.2%
Sales Taxes (Prop C)	500,804.07	5,612,720.39	6,613,862.00	84.9%	473,222.95	5,613,385.67	6,417,966.15	87.5%
Student Activities	80,636.55	1,019,156.85	1,625,215.00	62.7%	106,054.12	1,027,381.24	1,567,407.30	65.5%
Other Local Revenue	<u>116,081.60</u>	<u>3,066,915.65</u>	<u>4,000,508.00</u>	<u>76.7%</u>	<u>425,973.36</u>	<u>3,331,969.51</u>	<u>4,347,370.80</u>	<u>76.6%</u>
TOTAL LOCAL REVENUE	872,427.12	23,748,881.21	26,324,691.00	90.2%	1,196,844.92	23,810,681.82	26,424,540.86	90.1%
TOTAL COUNTY REVENUE	21,033.74	1,060,789.37	1,140,743.00	93.0%	25,390.99	1,071,794.66	1,046,272.42	102.4%
Basic Formula	1,764,854.09	16,337,970.78	20,764,969.00	78.7%	1,606,626.21	16,059,175.45	19,269,034.13	83.3%
Transportation	135,248.00	1,357,775.00	1,641,850.00	82.7%	140,258.00	1,355,008.00	1,624,087.17	83.4%
Other State Revenue	<u>716,841.02</u>	<u>1,052,656.16</u>	<u>3,729,400.00</u>	<u>28.2%</u>	<u>2,232,621.60</u>	<u>5,276,395.53</u>	<u>6,462,765.04</u>	<u>81.6%</u>
TOTAL STATE REVENUE	2,616,943.11	18,748,401.94	26,136,219.00	71.7%	3,979,505.81	22,690,578.98	27,355,886.34	82.9%
TOTAL FEDERAL REVENUE	215,683.45	4,886,592.36	7,445,923.00	65.6%	266,007.62	7,186,941.66	8,624,177.65	83.3%
TOTAL REVENUE	3,726,087.42	48,444,664.88	61,047,576.00	79.4%	5,467,749.34	54,759,997.12	63,450,877.27	86.3%
EXPENDITURES BY OBJECT								
Salaries	2,917,075.11	25,161,742.85	36,269,385.00	69.4%	2,807,866.88	24,151,758.46	35,237,030.52	68.5%
Board Paid Insurance	350,884.74	2,905,143.64	4,011,081.00	72.4%	322,381.60	2,673,240.40	3,654,197.77	73.2%
Other Benefits	<u>484,671.99</u>	<u>4,473,043.85</u>	<u>6,275,063.00</u>	<u>71.3%</u>	<u>465,325.92</u>	<u>4,298,098.23</u>	<u>6,136,652.19</u>	<u>70.0%</u>
TOTAL EMPLOYEE COSTS	3,752,631.84	32,539,930.34	46,555,529.00	69.9%	3,595,574.40	31,123,097.09	45,027,880.48	69.1%
PURCHASED SERVICES	595,238.07	4,730,326.95	5,200,163.00	91.0%	412,493.35	4,205,512.12	4,998,340.57	84.1%
Student Activities	119,893.48	1,115,395.51	1,300,000.00	85.8%	97,580.23	1,103,944.47	1,352,792.23	81.6%
Supplies	404,904.91	3,883,011.22	4,147,734.00	93.6%	413,240.09	3,423,642.80	3,934,493.14	87.0%
Utilities	<u>67,158.10</u>	<u>740,437.38</u>	<u>876,725.00</u>	<u>84.5%</u>	<u>72,436.34</u>	<u>727,260.47</u>	<u>844,746.77</u>	<u>86.1%</u>
TOTAL SUPPLIES	591,956.49	5,738,844.11	6,324,459.00	90.7%	583,256.66	5,254,847.74	6,132,032.14	85.7%
CAPITAL OUTLAY	121,665.51	2,343,530.49	2,749,204.00	85.2%	433,387.99	8,537,145.77	9,025,361.42	94.6%
OTHER EXPENDITURES	262,128.41	624,593.92	625,815.00	99.8%	-	313,834.56	315,435.06	99.5%
TOTAL EXPENDITURES	5,323,620.32	45,977,225.81	61,455,170.00	74.8%	5,024,712.40	49,434,437.28	65,499,049.67	75.5%
EXPENDITURES BY FUNCTION								
Regular Education	1,709,387.28	13,029,273.85	20,439,670.00	63.7%	1,511,528.05	12,607,900.02	19,890,096.80	63.4%
Special Education	552,998.03	5,323,007.49	7,973,674.00	66.8%	679,468.81	5,504,727.63	7,945,066.82	69.3%
Vocational Instruction	190,881.64	1,595,461.79	2,083,644.00	76.6%	140,954.90	1,290,583.17	1,842,951.58	70.0%
Student Activities	119,893.48	1,115,395.51	1,300,000.00	85.8%	97,580.23	1,103,944.47	1,352,792.23	81.6%
Other (Athletics, Tuition)	<u>232,346.87</u>	<u>1,243,449.76</u>	<u>1,271,400.00</u>	<u>97.8%</u>	<u>160,092.07</u>	<u>1,041,375.94</u>	<u>1,312,910.85</u>	<u>79.3%</u>
TOTAL INSTRUCTION	2,805,507.30	22,306,588.40	33,068,388.00	67.5%	2,589,624.06	21,548,531.23	32,343,818.28	66.6%
Guidance	99,641.72	973,302.72	1,182,266.00	82.3%	90,473.22	829,077.05	1,145,422.37	72.4%
Health Services	247,857.34	1,433,641.01	2,061,246.00	69.6%	160,094.89	1,316,796.29	1,829,237.61	72.0%
Improvement of Instruction	44,953.27	802,290.45	812,785.00	98.7%	38,269.58	370,235.28	573,184.73	64.6%
Professional Development	11,166.17	165,823.90	185,431.00	89.4%	10,016.11	192,162.59	174,046.60	110.4%
Media Services (Library)	107,388.95	589,663.01	828,483.00	71.2%	64,793.40	525,978.27	779,709.43	67.5%
Board of Education Services	283.21	82,368.39	109,202.00	75.4%	3,896.26	89,168.75	112,448.07	79.3%
Executive Administration	97,044.21	1,021,603.47	1,633,713.00	62.5%	84,196.03	1,105,989.03	1,442,250.92	76.7%
Building Level Admin	260,212.74	2,354,544.41	3,298,052.00	71.4%	250,945.60	2,306,562.95	3,039,392.93	75.9%
Business/Fiscal/Internal Svcs	33,208.13	392,326.37	460,126.00	85.3%	32,496.39	348,372.67	420,718.86	82.8%
Operation of Plant	310,601.68	4,614,764.37	5,039,075.00	91.6%	303,673.65	4,502,612.82	5,026,424.14	89.6%
Security Services	34,847.45	232,293.61	252,832.00	91.9%	66,406.74	393,058.97	487,821.39	80.6%
Pupil Transportation	398,610.75	4,257,039.70	4,378,391.00	97.2%	662,385.50	4,072,884.99	5,010,227.46	81.3%
Food Services	329,567.08	2,574,284.42	3,346,685.00	76.9%	353,957.97	2,671,732.45	3,120,457.33	85.6%
Central Office Support Svcs	<u>138,995.56</u>	<u>1,996,270.23</u>	<u>2,264,403.00</u>	<u>88.2%</u>	<u>135,537.63</u>	<u>2,195,155.40</u>	<u>2,500,747.07</u>	<u>87.8%</u>
TOTAL SUPPORT SERVICES	2,114,378.26	21,490,216.06	25,852,690.00	83.1%	2,257,142.97	20,919,787.51	25,662,088.91	81.5%
Community Services	132,548.47	920,667.55	962,867.00	95.6%	132,724.00	884,594.20	1,218,967.27	72.6%
Facilities Acq & Construct	9,057.88	635,159.88	945,410.00	67.2%	45,221.37	5,767,689.78	5,958,740.15	96.8%
Other	<u>262,128.41</u>	<u>624,593.92</u>	<u>625,815.00</u>	<u>99.8%</u>	<u>-</u>	<u>313,834.56</u>	<u>315,435.06</u>	<u>99.5%</u>
TOTAL OTHER	403,734.76	2,180,421.35	2,534,092.00	86.0%	177,945.37	6,966,118.54	7,493,142.48	93.0%
TOTAL EXPENDITURES	5,323,620.32	45,977,225.81	61,455,170.00	74.8%	5,024,712.40	49,434,437.28	65,499,049.67	75.5%