

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
MAY 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	149,303.87	14,199,392.19	14,085,106.00	100.8%	109,316.81	13,947,262.21	14,091,796.61	99.0%
Sales Taxes (Prop C)	544,242.44	6,156,962.83	6,613,862.00	93.1%	421,652.89	6,035,038.56	6,417,966.15	94.0%
Student Activities	251,326.83	1,270,483.68	1,625,215.00	78.2%	195,042.24	1,217,868.48	1,567,407.30	77.7%
Other Local Revenue	<u>273,737.56</u>	<u>3,340,653.21</u>	<u>4,000,508.00</u>	<u>83.5%</u>	<u>184,189.43</u>	<u>3,516,158.94</u>	<u>4,347,370.80</u>	<u>80.9%</u>
TOTAL LOCAL REVENUE	1,218,610.70	24,967,491.91	26,324,691.00	94.8%	910,201.37	24,716,328.19	26,424,540.86	93.5%
TOTAL COUNTY REVENUE	-	1,060,789.37	1,140,743.00	93.0%	-	1,071,794.66	1,046,272.42	102.4%
Basic Formula	1,835,398.24	18,173,369.02	20,764,969.00	87.5%	1,604,929.50	17,664,104.95	19,269,034.13	91.7%
Transportation	137,558.00	1,495,333.00	1,641,850.00	91.1%	130,556.17	1,485,564.17	1,624,087.17	91.5%
Other State Revenue	<u>2,489,886.00</u>	<u>3,542,542.16</u>	<u>3,729,400.00</u>	<u>95.0%</u>	<u>856,570.42</u>	<u>6,132,965.95</u>	<u>6,462,765.04</u>	<u>94.9%</u>
TOTAL STATE REVENUE	4,462,842.24	23,211,244.18	26,136,219.00	88.8%	2,592,056.09	25,282,635.07	27,355,886.34	92.4%
TOTAL FEDERAL REVENUE	348,323.22	5,234,915.58	7,445,923.00	70.3%	1,021,864.95	8,208,806.61	8,624,177.65	95.2%
TOTAL REVENUE	6,029,776.16	54,474,441.04	61,047,576.00	89.2%	4,524,122.41	59,279,564.53	63,450,877.27	93.4%
EXPENDITURES BY OBJECT								
Salaries	3,100,604.20	28,262,347.05	36,169,385.00	78.1%	3,076,873.25	27,228,631.71	35,237,030.52	77.3%
Board Paid Insurance	346,492.43	3,251,636.07	4,011,081.00	81.1%	320,644.31	2,993,884.71	3,654,197.77	81.9%
Other Benefits	<u>513,473.52</u>	<u>4,986,517.37</u>	<u>6,275,063.00</u>	<u>79.5%</u>	<u>506,389.44</u>	<u>4,804,487.67</u>	<u>6,136,652.19</u>	<u>78.3%</u>
TOTAL EMPLOYEE COSTS	3,960,570.15	36,500,500.49	46,455,529.00	78.6%	3,903,907.00	35,027,004.09	45,027,880.48	77.8%
PURCHASED SERVICES	355,069.15	5,085,396.10	5,200,163.00	97.8%	550,107.76	4,755,619.88	4,998,340.57	95.1%
Student Activities	211,997.69	1,327,393.20	1,300,000.00	102.1%	109,241.31	1,202,653.01	1,352,792.23	88.9%
Supplies	317,537.25	4,200,548.47	4,247,734.00	98.9%	374,344.88	3,797,987.68	3,934,493.14	96.5%
Utilities	<u>59,403.53</u>	<u>799,840.91</u>	<u>876,725.00</u>	<u>91.2%</u>	<u>59,842.02</u>	<u>787,102.49</u>	<u>844,746.77</u>	<u>93.2%</u>
TOTAL SUPPLIES	588,938.47	6,327,782.58	6,424,459.00	98.5%	543,428.21	5,787,743.18	6,132,032.14	94.4%
CAPITAL OUTLAY	70,230.88	2,413,761.37	2,749,204.00	87.8%	325,698.88	8,862,844.65	9,025,361.42	98.2%
OTHER EXPENDITURES	-	624,593.92	625,815.00	99.8%	1,600.50	315,435.06	315,435.06	100.0%
TOTAL EXPENDITURES	4,974,808.65	50,952,034.46	61,455,170.00	82.9%	5,324,742.35	54,748,646.86	65,499,049.67	83.6%
EXPENDITURES BY FUNCTION								
Regular Education	1,565,790.83	14,595,064.68	20,188,867.00	72.3%	1,645,917.62	14,253,817.64	19,890,096.80	71.7%
Special Education	705,306.54	6,028,314.03	7,773,674.00	77.5%	737,292.59	6,242,020.22	7,945,066.82	78.6%
Vocational Instruction	202,709.97	1,798,171.76	2,083,644.00	86.3%	134,867.63	1,425,450.80	1,842,951.58	77.3%
Student Activities	211,997.69	1,327,393.20	1,300,000.00	102.1%	109,241.31	1,202,653.01	1,352,792.23	88.9%
Other (Athletics, Tuition)	<u>154,647.68</u>	<u>1,398,097.44</u>	<u>1,471,400.00</u>	<u>95.0%</u>	<u>133,829.43</u>	<u>1,175,205.37</u>	<u>1,312,910.85</u>	<u>89.5%</u>
TOTAL INSTRUCTION	2,840,452.71	25,147,041.11	32,817,585.00	76.6%	2,761,148.58	24,299,147.04	32,343,818.28	75.1%
Guidance	102,091.04	1,075,393.76	1,182,266.00	91.0%	92,515.82	921,592.87	1,145,422.37	80.5%
Health Services	168,901.26	1,602,542.27	1,961,246.00	81.7%	164,010.46	1,480,806.75	1,829,237.61	81.0%
Improvement of Instruction	97,949.08	900,239.53	912,785.00	98.6%	39,273.33	409,508.61	573,184.73	71.4%
Professional Development	6,819.61	172,643.51	185,431.00	93.1%	20,589.12	212,751.71	174,046.60	122.2%
Media Services (Library)	56,474.92	646,137.93	828,483.00	78.0%	69,776.35	595,754.62	779,709.43	76.4%
Board of Education Services	10,139.50	92,507.89	109,202.00	84.7%	16,264.32	105,433.07	112,448.07	93.8%
Executive Administration	99,000.27	1,120,603.74	1,233,713.00	90.8%	172,535.38	1,278,524.41	1,442,250.92	88.6%
Building Level Admin	267,124.86	2,621,669.27	3,298,052.00	79.5%	260,152.64	2,566,715.59	3,039,392.93	84.4%
Business/Fiscal/Internal Svcs	38,055.91	430,382.28	460,126.00	93.5%	34,888.90	383,261.57	420,718.86	91.1%
Operation of Plant	285,697.07	4,900,461.44	5,039,075.00	97.2%	291,186.37	4,793,799.19	5,026,424.14	95.4%
Security Services	25,548.09	257,841.70	261,502.00	98.6%	20,174.71	413,233.68	487,821.39	84.7%
Pupil Transportation	468,418.20	4,725,457.90	4,878,391.00	96.9%	500,533.85	4,573,418.84	5,010,227.46	91.3%
Food Services	242,595.29	2,816,879.71	3,346,685.00	84.2%	259,138.57	2,930,871.02	3,120,457.33	93.9%
Central Office Support Svcs	<u>126,353.01</u>	<u>2,122,623.24</u>	<u>2,264,403.00</u>	<u>93.7%</u>	<u>211,572.18</u>	<u>2,406,727.58</u>	<u>2,500,747.07</u>	<u>96.2%</u>
TOTAL SUPPORT SERVICES	1,995,168.11	23,485,384.17	25,961,360.00	90.5%	2,152,612.00	23,072,399.51	25,662,088.91	89.9%
Community Services	139,187.83	1,059,855.38	1,105,000.00	95.9%	159,619.20	1,044,213.40	1,218,967.27	85.7%
Facilities Acq & Construct	-	635,159.88	945,410.00	67.2%	249,762.07	6,017,451.85	5,958,740.15	101.0%
Other	-	<u>624,593.92</u>	<u>625,815.00</u>	<u>99.8%</u>	<u>1,600.50</u>	<u>315,435.06</u>	<u>315,435.06</u>	<u>100.0%</u>
TOTAL OTHER	139,187.83	2,319,609.18	2,676,225.00	86.7%	410,981.77	7,377,100.31	7,493,142.48	98.5%
TOTAL EXPENDITURES	4,974,808.65	50,952,034.46	61,455,170.00	82.9%	5,324,742.35	54,748,646.86	65,499,049.67	83.6%