

LEBANON R-3 SCHOOLS
 FINANCIAL STATEMENT - OPERATING FUNDS
 AUGUST 2023

	CURRENT YEAR (2023-24)				PRIOR YEAR (2022-23)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	66,321.98	140,573.51	13,950,656.00	1.0%	63,552.04	162,612.64	13,859,136.59	1.2%
Sales Taxes (Prop C)	442,012.13	1,255,914.41	6,064,998.00	20.7%	551,672.33	1,159,245.90	5,887,335.63	19.7%
Student Activities	188,235.07	254,866.22	1,426,374.00	17.9%	53,879.84	62,418.13	1,702,565.47	3.7%
Other Local Revenue	<u>350,102.34</u>	<u>410,174.42</u>	<u>3,454,627.00</u>	<u>11.9%</u>	<u>108,380.23</u>	<u>146,445.78</u>	<u>4,717,961.28</u>	<u>3.1%</u>
TOTAL LOCAL REVENUE	1,046,671.52	2,061,528.56	24,896,655.00	8.3%	777,484.44	1,530,722.45	26,166,998.97	5.8%
TOTAL COUNTY REVENUE	177,333.33	177,333.33	884,306.00	20.1%	106,780.16	106,780.16	847,346.34	12.6%
Basic Formula	1,509,743.15	3,018,988.43	19,305,788.00	15.6%	1,629,459.99	3,137,385.36	19,215,929.03	16.3%
Transportation	124,225.00	248,451.00	1,490,237.00	16.7%	45,177.00	90,355.00	1,490,464.00	6.1%
Other State Revenue	-	-	<u>3,867,064.00</u>	<u>0.0%</u>	<u>112,495.32</u>	<u>137,603.67</u>	<u>4,313,679.38</u>	<u>3.2%</u>
TOTAL STATE REVENUE	1,633,968.15	3,267,439.43	24,663,089.00	13.2%	1,787,132.31	3,365,344.03	25,020,072.41	13.5%
TOTAL FEDERAL REVENUE	2,741,247.17	3,182,966.68	9,415,881.00	33.8%	67,044.61	1,589,439.00	7,810,821.78	20.3%
TOTAL REVENUE	5,599,220.17	8,689,268.00	59,859,931.00	14.5%	2,738,441.52	6,592,285.64	59,845,239.50	11.0%
EXPENDITURES BY OBJECT								
Salaries	843,597.89	1,304,577.31	34,278,357.00	3.8%	755,107.62	1,168,210.61	32,940,703.35	3.5%
Board Paid Insurance	60,667.55	105,883.51	3,407,384.00	3.1%	58,555.14	96,721.61	3,530,158.56	2.7%
Other Benefits	<u>138,659.78</u>	<u>208,291.11</u>	<u>5,883,078.00</u>	<u>3.5%</u>	<u>118,582.21</u>	<u>181,473.57</u>	<u>5,774,711.22</u>	<u>3.1%</u>
TOTAL EMPLOYEE COSTS	1,042,925.22	1,618,751.93	43,568,819.00	3.7%	932,244.97	1,446,405.79	42,245,573.13	3.4%
PURCHASED SERVICES	318,000.53	888,533.04	5,426,010.00	16.4%	263,117.92	699,278.88	4,909,798.61	14.2%
Student Activities	83,972.27	141,232.31	1,200,000.00	11.8%	51,028.90	81,470.05	1,507,787.09	5.4%
Supplies	419,039.86	635,546.13	3,845,342.00	16.5%	394,870.24	576,110.28	3,688,549.64	15.6%
Utilities	<u>52,615.61</u>	<u>101,357.94</u>	<u>923,081.00</u>	<u>11.0%</u>	<u>29,151.86</u>	<u>107,589.52</u>	<u>864,139.04</u>	<u>12.5%</u>
TOTAL SUPPLIES	555,627.74	878,136.38	5,968,423.00	14.7%	475,051.00	765,169.85	6,060,475.77	12.6%
CAPITAL OUTLAY	1,998,370.92	3,414,631.30	4,387,388.00	77.8%	133,963.81	807,892.30	9,405,061.64	8.6%
OTHER EXPENDITURES	147,693.66	147,693.66	322,577.00	45.8%	188,364.10	188,364.10	593,385.65	31.7%
TOTAL EXPENDITURES	4,062,618.07	6,947,746.31	59,673,217.00	11.6%	1,992,741.80	3,907,110.92	63,214,294.80	6.2%
EXPENDITURES BY FUNCTION								
Regular Education	309,792.13	454,055.48	20,448,321.00	2.2%	256,337.62	518,653.75	19,404,888.79	2.7%
Special Education	32,228.55	41,978.22	7,643,926.00	0.5%	43,631.73	49,524.45	7,546,575.59	0.7%
Vocational Instruction	86,884.40	117,266.78	1,823,198.00	6.4%	28,959.99	58,128.23	1,709,464.33	3.4%
Student Activities	83,972.27	141,232.31	1,200,000.00	11.8%	51,028.90	81,470.05	1,507,787.09	5.4%
Other (Athletics, Tuition)	<u>34,709.97</u>	<u>142,787.76</u>	<u>1,115,594.00</u>	<u>12.8%</u>	<u>34,729.18</u>	<u>78,114.24</u>	<u>1,040,979.29</u>	<u>7.5%</u>
TOTAL INSTRUCTION	547,587.32	897,320.55	32,231,039.00	2.8%	414,687.42	785,890.72	31,209,695.09	2.5%
Attendance	-	-	457.00	0.0%	-	-	43,349.40	0.0%
Guidance	82,043.66	90,253.16	1,120,664.00	8.1%	80,991.06	87,692.08	1,082,844.73	8.1%
Health Services	79,850.88	93,257.03	1,760,618.00	5.3%	71,567.14	80,496.69	1,997,707.03	4.0%
Improvement of Instruction	15,505.91	28,373.10	471,155.00	6.0%	13,991.31	24,048.48	472,998.02	5.1%
Professional Development	72,023.24	102,061.49	270,615.00	37.7%	41,021.77	62,799.62	256,756.71	24.5%
Media Services (Library)	11,278.25	14,550.18	740,278.00	2.0%	17,504.18	21,405.05	741,169.53	2.9%
Board of Education Services	20,703.11	29,608.11	102,390.00	28.9%	15,590.86	25,000.86	77,609.99	32.2%
Executive Administration	106,185.39	261,535.00	1,565,664.00	16.7%	111,657.30	315,004.95	1,440,118.35	21.9%
Building Level Admin	166,000.36	233,892.55	3,075,027.00	7.6%	154,312.49	213,971.07	2,843,412.04	7.5%
Business/Fiscal/Internal Svcs	34,322.29	84,242.02	436,612.00	19.3%	29,631.24	74,819.69	392,057.16	19.1%
Operation of Plant	459,351.11	870,562.95	4,088,581.00	21.3%	275,422.07	726,861.42	4,530,449.02	16.0%
Security Services	7,828.65	16,615.16	218,762.00	7.6%	250.00	3,417.32	164,640.98	2.1%
Pupil Transportation	253,829.32	491,434.78	4,283,237.00	11.5%	224,431.37	299,538.54	4,806,190.13	6.2%
Food Services	202,704.55	239,277.33	3,171,919.00	7.5%	159,982.79	187,186.23	2,889,728.82	6.5%
Central Office Support Svcs	<u>259,354.13</u>	<u>840,545.97</u>	<u>2,389,841.00</u>	<u>35.2%</u>	<u>182,887.83</u>	<u>575,069.18</u>	<u>2,598,345.13</u>	<u>22.1%</u>
TOTAL SUPPORT SERVICES	1,770,980.85	3,396,208.83	23,695,820.00	14.3%	1,379,241.41	2,697,311.18	24,337,377.04	11.1%
Community Services	9,818.34	10,090.44	784,445.00	1.3%	10,448.87	11,612.42	973,448.13	1.2%
Facilities Acq & Construct	1,586,537.90	2,496,432.83	2,639,336.00	94.6%	-	223,932.50	6,100,388.89	3.7%
Other	<u>147,693.66</u>	<u>147,693.66</u>	<u>322,577.00</u>	<u>45.8%</u>	<u>188,364.10</u>	<u>188,364.10</u>	<u>593,385.65</u>	<u>31.7%</u>
TOTAL OTHER	1,744,049.90	2,654,216.93	3,746,358.00	70.8%	198,812.97	423,909.02	7,667,222.67	5.5%
TOTAL EXPENDITURES	4,062,618.07	6,947,746.31	59,673,217.00	11.6%	1,992,741.80	3,907,110.92	63,214,294.80	6.2%