

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
SEPTEMBER 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	51,118.52	191,692.03	13,950,656.00	1.4%	41,596.73	204,209.37	13,859,136.59	1.5%
Sales Taxes (Prop C)	549,275.89	1,805,190.30	6,064,998.00	29.8%	477,545.88	1,636,791.78	5,887,335.63	27.8%
Student Activities	116,896.70	371,762.92	1,426,374.00	26.1%	263,747.05	326,165.18	1,702,565.47	19.2%
Other Local Revenue	<u>221,922.33</u>	<u>632,096.75</u>	<u>3,454,627.00</u>	<u>18.3%</u>	<u>116,103.46</u>	<u>262,549.24</u>	<u>4,717,961.28</u>	<u>5.6%</u>
TOTAL LOCAL REVENUE	939,213.44	3,000,742.00	24,896,655.00	12.1%	898,993.12	2,429,715.57	26,166,998.97	9.3%
TOTAL COUNTY REVENUE	-	177,333.33	884,306.00	20.1%	-	106,780.16	847,346.34	12.6%
Basic Formula	1,712,593.57	4,731,582.00	19,305,788.00	24.5%	1,592,224.09	4,729,609.45	19,215,929.03	24.6%
Transportation	124,225.00	372,676.00	1,490,237.00	25.0%	45,177.00	135,532.00	1,490,464.00	9.1%
Other State Revenue	<u>10,145.06</u>	<u>10,145.06</u>	<u>3,867,064.00</u>	<u>0.3%</u>	<u>36,173.82</u>	<u>173,777.49</u>	<u>4,313,679.38</u>	<u>4.0%</u>
TOTAL STATE REVENUE	1,846,963.63	5,114,403.06	24,663,089.00	20.7%	1,673,574.91	5,038,918.94	25,020,072.41	20.1%
TOTAL FEDERAL REVENUE	214,706.66	3,397,673.34	9,415,881.00	36.1%	337,736.74	1,927,175.74	7,810,821.78	24.7%
TOTAL REVENUE	3,000,883.73	11,690,151.73	59,859,931.00	19.5%	2,910,304.77	9,502,590.41	59,845,239.50	15.9%
EXPENDITURES BY OBJECT								
Salaries	2,659,234.76	3,963,812.07	34,278,357.00	11.6%	2,439,380.13	3,607,590.74	32,940,703.35	11.0%
Board Paid Insurance	320,255.69	426,139.20	3,407,384.00	12.5%	322,099.79	418,821.40	3,530,158.56	11.9%
Other Benefits	<u>444,585.58</u>	<u>652,876.69</u>	<u>5,883,078.00</u>	<u>11.1%</u>	<u>409,856.61</u>	<u>591,330.18</u>	<u>5,774,711.22</u>	<u>10.2%</u>
TOTAL EMPLOYEE COSTS	3,424,076.03	5,042,827.96	43,568,819.00	11.6%	3,171,336.53	4,617,742.32	42,245,573.13	10.9%
PURCHASED SERVICES	282,168.95	1,170,701.99	5,426,010.00	21.6%	461,292.32	1,160,571.20	4,909,798.61	23.6%
Student Activities	136,869.66	278,101.97	1,200,000.00	23.2%	140,221.86	221,691.91	1,507,787.09	14.7%
Supplies	459,300.25	1,094,846.38	3,845,342.00	28.5%	427,379.36	1,003,489.64	3,688,549.64	27.2%
Utilities	<u>60,291.18</u>	<u>161,649.12</u>	<u>923,081.00</u>	<u>17.5%</u>	<u>62,110.38</u>	<u>169,699.90</u>	<u>864,139.04</u>	<u>19.6%</u>
TOTAL SUPPLIES	656,461.09	1,534,597.47	5,968,423.00	25.7%	629,711.60	1,394,881.45	6,060,475.77	23.0%
CAPITAL OUTLAY	1,597,491.67	5,012,122.97	4,387,388.00	114.2%	427,477.42	1,235,369.72	9,405,061.64	13.1%
OTHER EXPENDITURES	7,198.60	154,892.26	322,577.00	48.0%	8,922.17	197,286.27	593,385.65	33.2%
TOTAL EXPENDITURES	5,967,396.34	12,915,142.65	59,673,217.00	21.6%	4,698,740.04	8,605,850.96	63,214,294.80	13.6%
EXPENDITURES BY FUNCTION								
Regular Education	1,489,825.91	1,943,881.39	20,448,321.00	9.5%	1,438,710.77	1,957,364.52	19,404,888.79	10.1%
Special Education	620,035.44	662,013.66	7,643,926.00	8.7%	562,765.27	612,289.72	7,546,575.59	8.1%
Vocational Instruction	180,204.24	297,471.02	1,823,198.00	16.3%	138,094.80	196,223.03	1,709,464.33	11.5%
Student Activities	136,869.66	278,101.97	1,200,000.00	23.2%	140,221.86	221,691.91	1,507,787.09	14.7%
Other (Athletics, Tuition)	<u>69,666.75</u>	<u>212,454.51</u>	<u>1,115,594.00</u>	<u>19.0%</u>	<u>81,684.01</u>	<u>159,798.25</u>	<u>1,040,979.29</u>	<u>15.4%</u>
TOTAL INSTRUCTION	2,496,602.00	3,393,922.55	32,231,039.00	10.5%	2,361,476.71	3,147,367.43	31,209,695.09	10.1%
Attendance	-	-	457.00	0.0%	2,770.53	2,770.53	43,349.40	6.4%
Guidance	94,006.40	184,259.56	1,120,664.00	16.4%	89,656.73	177,348.81	1,082,844.73	16.4%
Health Services	166,489.92	259,746.95	1,760,618.00	14.8%	207,418.83	287,915.52	1,997,707.03	14.4%
Improvement of Instruction	42,400.22	70,773.32	471,155.00	15.0%	10,709.93	34,758.41	472,998.02	7.3%
Professional Development	28,561.64	130,623.13	270,615.00	48.3%	37,008.42	99,808.04	256,756.71	38.9%
Media Services (Library)	67,532.57	82,082.75	740,278.00	11.1%	59,505.03	80,910.08	741,169.53	10.9%
Board of Education Services	1,108.50	30,716.61	102,390.00	30.0%	4,140.82	29,141.68	77,609.99	37.5%
Executive Administration	193,011.82	454,546.82	1,565,664.00	29.0%	106,510.33	421,515.28	1,440,118.35	29.3%
Building Level Admin	265,809.26	499,701.81	3,075,027.00	16.3%	275,529.90	489,500.97	2,843,412.04	17.2%
Business/Fiscal/Internal Svcs	36,917.46	121,159.48	436,612.00	27.7%	31,391.56	106,211.25	392,057.16	27.1%
Operation of Plant	575,604.71	1,446,167.66	4,088,581.00	35.4%	583,551.81	1,310,413.23	4,530,449.02	28.9%
Security Services	7,999.09	24,614.25	218,762.00	11.3%	6,052.31	9,469.63	164,640.98	5.8%
Pupil Transportation	452,761.99	944,196.77	4,283,237.00	22.0%	403,283.51	702,822.05	4,806,190.13	14.6%
Food Services	278,365.81	517,643.14	3,171,919.00	16.3%	268,196.85	455,383.08	2,889,728.82	15.8%
Central Office Support Svcs	<u>98,814.74</u>	<u>939,360.71</u>	<u>2,389,841.00</u>	<u>39.3%</u>	<u>185,746.58</u>	<u>760,815.76</u>	<u>2,598,345.13</u>	<u>29.3%</u>
TOTAL SUPPORT SERVICES	2,309,384.13	5,705,592.96	23,695,820.00	24.1%	2,271,473.14	4,968,784.32	24,337,377.04	20.4%
Community Services	66,993.03	77,083.47	784,445.00	9.8%	56,868.02	68,480.44	973,448.13	7.0%
Facilities Acq & Construct	1,087,218.58	3,583,651.41	2,639,336.00	135.8%	-	223,932.50	6,100,388.89	3.7%
Other	<u>7,198.60</u>	<u>154,892.26</u>	<u>322,577.00</u>	<u>48.0%</u>	<u>8,922.17</u>	<u>197,286.27</u>	<u>593,385.65</u>	<u>33.2%</u>
TOTAL OTHER	1,161,410.21	3,815,627.14	3,746,358.00	101.8%	65,790.19	489,699.21	7,667,222.67	6.4%
TOTAL EXPENDITURES	5,967,396.34	12,915,142.65	59,673,217.00	21.6%	4,698,740.04	8,605,850.96	63,214,294.80	13.6%