

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
DECEMBER 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	1,444,149.40	1,701,487.58	13,950,656.00	12.2%	5,138,794.55	5,484,133.50	13,859,136.59	39.6%
Sales Taxes (Prop C)	499,056.94	3,487,452.05	6,064,998.00	57.5%	468,421.12	3,061,533.26	5,887,335.63	52.0%
Student Activities	88,883.60	723,181.25	1,426,374.00	50.7%	70,487.32	668,915.87	1,702,565.47	39.3%
Other Local Revenue	<u>623,891.50</u>	<u>1,499,038.64</u>	<u>3,454,627.00</u>	<u>43.4%</u>	<u>203,483.01</u>	<u>1,157,732.24</u>	<u>4,717,961.28</u>	<u>24.5%</u>
TOTAL LOCAL REVENUE	2,655,981.44	7,411,159.52	24,896,655.00	29.8%	5,881,186.00	10,372,314.87	26,166,998.97	39.6%
TOTAL COUNTY REVENUE	-	177,333.33	884,306.00	20.1%	-	106,780.16	847,346.34	12.6%
Basic Formula	1,594,325.27	9,572,240.90	19,305,788.00	49.6%	1,583,438.72	9,521,752.35	19,215,929.03	49.6%
Transportation	124,340.00	831,141.00	1,490,237.00	55.8%	117,742.00	755,262.00	1,490,464.00	50.7%
Other State Revenue	<u>65,787.81</u>	<u>276,089.10</u>	<u>3,867,064.00</u>	<u>7.1%</u>	<u>30,992.49</u>	<u>628,136.14</u>	<u>4,313,679.38</u>	<u>14.6%</u>
TOTAL STATE REVENUE	1,784,453.08	10,679,471.00	24,663,089.00	43.3%	1,732,173.21	10,905,150.49	25,020,072.41	43.6%
TOTAL FEDERAL REVENUE	468,375.17	4,964,080.58	9,415,881.00	52.7%	825,175.70	3,938,495.03	7,810,821.78	50.4%
TOTAL REVENUE	4,908,809.69	23,232,044.43	59,859,931.00	38.8%	8,438,534.91	25,322,740.55	59,845,239.50	42.3%
EXPENDITURES BY OBJECT								
Salaries	2,907,924.83	12,805,596.35	34,278,357.00	37.4%	2,795,995.59	12,006,255.93	32,940,703.35	36.4%
Board Paid Insurance	320,579.49	1,389,324.87	3,407,384.00	40.8%	328,517.29	1,407,042.47	3,530,158.56	39.9%
Other Benefits	<u>792,748.79</u>	<u>2,422,326.34</u>	<u>5,883,078.00</u>	<u>41.2%</u>	<u>463,413.80</u>	<u>1,982,074.17</u>	<u>5,774,711.22</u>	<u>34.3%</u>
TOTAL EMPLOYEE COSTS	4,021,253.11	16,617,247.56	43,568,819.00	38.1%	3,587,926.68	15,395,372.57	42,245,573.13	36.4%
PURCHASED SERVICES	815,960.66	2,794,255.57	5,426,010.00	51.5%	929,578.63	2,750,708.76	4,909,798.61	56.0%
Student Activities	114,670.53	647,429.93	1,200,000.00	54.0%	161,059.27	629,731.98	1,507,787.09	41.8%
Supplies	267,534.87	2,018,342.58	3,845,342.00	52.5%	257,118.82	1,965,036.03	3,688,549.64	53.3%
Utilities	<u>63,364.59</u>	<u>355,454.49</u>	<u>923,081.00</u>	<u>38.5%</u>	<u>49,572.46</u>	<u>346,685.25</u>	<u>864,139.04</u>	<u>40.1%</u>
TOTAL SUPPLIES	445,569.99	3,021,227.00	5,968,423.00	50.6%	467,750.55	2,941,453.26	6,060,475.77	48.5%
CAPITAL OUTLAY	176,202.52	7,347,150.30	4,387,388.00	167.5%	626,095.42	3,958,479.86	9,405,061.64	42.1%
OTHER EXPENDITURES	1,590.00	168,255.36	322,577.00	52.2%	1,590.00	200,476.77	593,385.65	33.8%
TOTAL EXPENDITURES	5,460,576.28	29,948,135.79	59,673,217.00	50.2%	5,612,941.28	25,246,491.22	63,214,294.80	39.9%
EXPENDITURES BY FUNCTION								
Regular Education	1,571,981.63	6,825,541.79	20,448,321.00	33.4%	1,424,018.46	6,438,129.68	19,404,888.79	33.2%
Special Education	650,177.30	2,676,480.41	7,643,926.00	35.0%	695,965.94	2,692,059.04	7,546,575.59	35.7%
Vocational Instruction	130,174.50	740,029.89	1,823,198.00	40.6%	126,044.97	603,621.06	1,709,464.33	35.3%
Student Activities	114,670.53	647,429.93	1,200,000.00	54.0%	161,059.27	629,731.98	1,507,787.09	41.8%
Other (Athletics, Tuition)	<u>51,886.94</u>	<u>462,180.39</u>	<u>1,115,594.00</u>	<u>41.4%</u>	<u>51,733.52</u>	<u>340,967.66</u>	<u>1,040,979.29</u>	<u>32.8%</u>
TOTAL INSTRUCTION	2,518,890.90	11,351,662.41	32,231,039.00	35.2%	2,458,822.16	10,704,509.42	31,209,695.09	34.3%
Attendance	-	-	457.00	0.0%	4,976.61	18,029.94	43,349.40	41.6%
Guidance	90,525.23	459,055.50	1,120,664.00	41.0%	85,878.70	435,442.17	1,082,844.73	40.2%
Health Services	169,830.95	719,679.29	1,760,618.00	40.9%	312,256.11	850,769.72	1,997,707.03	42.6%
Improvement of Instruction	39,047.90	204,328.37	471,155.00	43.4%	31,094.49	140,323.17	472,998.02	29.7%
Professional Development	20,444.12	166,120.02	270,615.00	61.4%	3,345.36	129,090.32	256,756.71	50.3%
Media Services (Library)	57,928.89	269,342.81	740,278.00	36.4%	60,294.76	256,839.35	741,169.53	34.7%
Board of Education Services	11,717.00	44,690.27	102,390.00	43.6%	7,200.00	44,396.54	77,609.99	57.2%
Executive Administration	90,644.34	755,310.40	1,565,664.00	48.2%	85,911.27	772,863.12	1,440,118.35	53.7%
Building Level Admin	252,823.92	1,264,905.05	3,075,027.00	41.1%	246,977.66	1,236,769.95	2,843,412.04	43.5%
Business/Fiscal/Internal Svcs	34,129.97	228,329.24	436,612.00	52.3%	30,004.19	210,429.43	392,057.16	53.7%
Operation of Plant	1,214,614.06	3,195,011.59	4,088,581.00	78.1%	825,585.56	3,610,626.05	4,530,449.02	79.7%
Security Services	8,581.58	141,965.86	218,762.00	64.9%	19,797.12	63,524.25	164,640.98	38.6%
Pupil Transportation	402,340.44	2,277,310.25	4,283,237.00	53.2%	374,888.43	2,448,931.53	4,806,190.13	51.0%
Food Services	241,378.89	1,360,281.68	3,171,919.00	42.9%	250,356.17	1,336,355.90	2,889,728.82	46.2%
Central Office Support Svcs	<u>153,092.02</u>	<u>1,711,080.05</u>	<u>2,389,841.00</u>	<u>71.6%</u>	<u>202,522.62</u>	<u>1,480,715.11</u>	<u>2,598,345.13</u>	<u>57.0%</u>
TOTAL SUPPORT SERVICES	2,787,099.31	12,797,410.38	23,695,820.00	54.0%	2,541,089.05	13,035,106.55	24,337,377.04	53.6%
Community Services	108,544.55	414,581.30	784,445.00	52.9%	113,993.00	381,942.46	973,448.13	39.2%
Facilities Acq & Construct	44,451.52	5,216,226.34	2,639,336.00	197.6%	497,447.07	924,456.02	6,100,388.89	15.2%
Other	<u>1,590.00</u>	<u>168,255.36</u>	<u>322,577.00</u>	<u>52.2%</u>	<u>1,590.00</u>	<u>200,476.77</u>	<u>593,385.65</u>	<u>33.8%</u>
TOTAL OTHER	154,586.07	5,799,063.00	3,746,358.00	154.8%	613,030.07	1,506,875.25	7,667,222.67	19.7%
TOTAL EXPENDITURES	5,460,576.28	29,948,135.79	59,673,217.00	50.2%	5,612,941.28	25,246,491.22	63,214,294.80	39.9%