

**LEBANON R-3 SCHOOLS**  
**FINANCIAL STATEMENT - OPERATING FUNDS**  
**JANUARY 2024**

	<b>CURRENT YEAR</b> (2023-24)				<b>PRIOR YEAR</b> (2022-23)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
<b>REVENUE SUMMARY</b>								
Current & Delinquent Taxes	11,235,033.45	12,936,521.03	13,950,656.00	92.7%	7,540,826.09	13,024,959.59	13,859,136.59	94.0%
Sales Taxes (Prop C)	485,188.65	3,972,640.70	6,064,998.00	65.5%	506,531.03	3,568,064.29	5,887,335.63	60.6%
Student Activities	76,559.14	799,740.39	1,426,374.00	56.1%	215,234.27	884,150.14	1,702,565.47	51.9%
Other Local Revenue	<u>1,008,695.39</u>	<u>2,507,734.03</u>	<u>3,454,627.00</u>	<u>72.6%</u>	<u>1,460,420.80</u>	<u>2,618,153.04</u>	<u>4,717,961.28</u>	<u>55.5%</u>
<b>TOTAL LOCAL REVENUE</b>	<b>12,805,476.63</b>	<b>20,216,636.15</b>	<b>24,896,655.00</b>	<b>81.2%</b>	<b>9,723,012.19</b>	<b>20,095,327.06</b>	<b>26,166,998.97</b>	<b>76.8%</b>
<b>TOTAL COUNTY REVENUE</b>	<b>712,194.00</b>	<b>889,527.33</b>	<b>884,306.00</b>	<b>100.6%</b>	<b>630,724.19</b>	<b>737,504.35</b>	<b>847,346.34</b>	<b>87.0%</b>
Basic Formula	1,604,268.28	11,176,509.18	19,305,788.00	57.9%	1,591,159.84	11,112,912.19	19,215,929.03	57.8%
Transportation	126,274.00	957,415.00	1,490,237.00	64.2%	106,409.00	861,671.00	1,490,464.00	57.8%
Other State Revenue	<u>2,630,384.36</u>	<u>2,906,473.74</u>	<u>3,867,064.00</u>	<u>75.2%</u>	<u>317,550.06</u>	<u>945,686.20</u>	<u>4,313,679.38</u>	<u>21.9%</u>
<b>TOTAL STATE REVENUE</b>	<b>4,360,926.64</b>	<b>15,040,397.92</b>	<b>24,663,089.00</b>	<b>61.0%</b>	<b>2,015,118.90</b>	<b>12,920,269.39</b>	<b>25,020,072.41</b>	<b>51.6%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>296,205.95</b>	<b>5,260,286.53</b>	<b>9,415,881.00</b>	<b>55.9%</b>	<b>165,394.20</b>	<b>4,103,889.23</b>	<b>7,810,821.78</b>	<b>52.5%</b>
<b>TOTAL REVENUE</b>	<b>18,174,803.22</b>	<b>41,406,847.93</b>	<b>59,859,931.00</b>	<b>69.2%</b>	<b>12,534,249.48</b>	<b>37,856,990.03</b>	<b>59,845,239.50</b>	<b>63.3%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	2,744,165.32	15,549,761.67	34,278,357.00	45.4%	2,564,198.22	14,570,454.15	32,940,703.35	44.2%
Board Paid Insurance	320,613.44	1,709,938.31	3,407,384.00	50.2%	327,784.70	1,734,827.17	3,530,158.56	49.1%
Other Benefits	<u>454,429.67</u>	<u>2,876,756.01</u>	<u>5,883,078.00</u>	<u>48.9%</u>	<u>438,130.67</u>	<u>2,420,204.84</u>	<u>5,774,711.22</u>	<u>41.9%</u>
<b>TOTAL EMPLOYEE COSTS</b>	<b>3,519,208.43</b>	<b>20,136,455.99</b>	<b>43,568,819.00</b>	<b>46.2%</b>	<b>3,330,113.59</b>	<b>18,725,486.16</b>	<b>42,245,573.13</b>	<b>44.3%</b>
<b>PURCHASED SERVICES</b>	<b>418,624.44</b>	<b>3,212,880.01</b>	<b>5,426,010.00</b>	<b>59.2%</b>	<b>517,124.79</b>	<b>3,267,833.55</b>	<b>4,909,798.61</b>	<b>66.6%</b>
Student Activities	96,242.04	743,671.97	1,200,000.00	62.0%	109,782.32	739,514.30	1,507,787.09	49.0%
Supplies	233,214.79	2,251,557.37	3,845,342.00	58.6%	339,627.37	2,304,663.40	3,688,549.64	62.5%
Utilities	<u>99,839.69</u>	<u>455,294.18</u>	<u>923,081.00</u>	<u>49.3%</u>	<u>159,185.99</u>	<u>505,871.24</u>	<u>864,139.04</u>	<u>58.5%</u>
<b>TOTAL SUPPLIES</b>	<b>429,296.52</b>	<b>3,450,523.52</b>	<b>5,968,423.00</b>	<b>57.8%</b>	<b>608,595.68</b>	<b>3,550,048.94</b>	<b>6,060,475.77</b>	<b>58.6%</b>
<b>CAPITAL OUTLAY</b>	<b>249,073.66</b>	<b>7,596,223.96</b>	<b>4,387,388.00</b>	<b>173.1%</b>	<b>617,144.57</b>	<b>4,575,624.43</b>	<b>9,405,061.64</b>	<b>48.7%</b>
<b>OTHER EXPENDITURES</b>	<b>-</b>	<b>168,255.36</b>	<b>322,577.00</b>	<b>52.2%</b>	<b>-</b>	<b>200,476.77</b>	<b>593,385.65</b>	<b>33.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,616,203.05</b>	<b>34,564,338.84</b>	<b>59,673,217.00</b>	<b>57.9%</b>	<b>5,072,978.63</b>	<b>30,319,469.85</b>	<b>63,214,294.80</b>	<b>48.0%</b>
<b>EXPENDITURES BY FUNCTION</b>								
Regular Education	1,458,944.06	8,284,485.85	20,448,321.00	40.5%	1,519,847.78	7,957,977.46	19,404,888.79	41.0%
Special Education	598,344.43	3,274,824.84	7,643,926.00	42.8%	611,202.99	3,303,262.03	7,546,575.59	43.8%
Vocational Instruction	140,926.17	880,956.06	1,823,198.00	48.3%	164,713.53	768,334.59	1,709,464.33	44.9%
Student Activities	96,242.04	743,671.97	1,200,000.00	62.0%	109,782.32	739,514.30	1,507,787.09	49.0%
Other (Athletics, Tuition)	<u>183,041.64</u>	<u>645,222.03</u>	<u>1,115,594.00</u>	<u>57.8%</u>	<u>182,670.48</u>	<u>523,638.14</u>	<u>1,040,979.29</u>	<u>50.3%</u>
<b>TOTAL INSTRUCTION</b>	<b>2,477,498.34</b>	<b>13,829,160.75</b>	<b>32,231,039.00</b>	<b>42.9%</b>	<b>2,588,217.10</b>	<b>13,292,726.52</b>	<b>31,209,695.09</b>	<b>42.6%</b>
Attendance	-	-	457.00	0.0%	3,471.39	21,501.33	43,349.40	49.6%
Guidance	89,353.34	548,408.84	1,120,664.00	48.9%	93,894.17	529,336.34	1,082,844.73	48.9%
Health Services	140,911.33	860,590.62	1,760,618.00	48.9%	159,044.60	1,009,814.32	1,997,707.03	50.5%
Improvement of Instruction	39,093.28	243,421.65	471,155.00	51.7%	31,260.90	171,584.07	472,998.02	36.3%
Professional Development	4,834.41	170,954.43	270,615.00	63.2%	5,125.59	134,215.91	256,756.71	52.3%
Media Services (Library)	60,862.23	330,205.04	740,278.00	44.6%	56,327.10	313,166.45	741,169.53	42.3%
Board of Education Services	4,236.05	48,926.32	102,390.00	47.8%	6,878.00	51,274.54	77,609.99	66.1%
Executive Administration	101,569.14	856,879.54	1,565,664.00	54.7%	92,295.23	865,158.35	1,440,118.35	60.1%
Building Level Admin	249,039.53	1,513,944.58	3,075,027.00	49.2%	242,466.08	1,479,236.03	2,843,412.04	52.0%
Business/Fiscal/Internal Svcs	33,048.87	261,378.11	436,612.00	59.9%	30,012.59	240,442.02	392,057.16	61.3%
Operation of Plant	371,322.67	3,566,334.26	4,088,581.00	87.2%	410,971.07	4,021,597.12	4,530,449.02	88.8%
Security Services	32,602.75	174,568.61	218,762.00	79.8%	22,928.33	86,452.58	164,640.98	52.5%
Pupil Transportation	323,446.87	2,600,757.12	4,283,237.00	60.7%	337,864.45	2,786,795.98	4,806,190.13	58.0%
Food Services	227,999.75	1,588,281.43	3,171,919.00	50.1%	306,378.77	1,642,734.67	2,889,728.82	56.8%
Central Office Support Svcs	151,049.84	1,862,129.89	2,389,841.00	77.9%	127,231.95	1,607,947.06	2,598,345.13	61.9%
<b>TOTAL SUPPORT SERVICES</b>	<b>1,829,370.06</b>	<b>14,626,780.44</b>	<b>23,695,820.00</b>	<b>61.7%</b>	<b>1,926,150.22</b>	<b>14,961,256.77</b>	<b>24,337,377.04</b>	<b>61.5%</b>
Community Services	111,981.80	526,563.10	784,445.00	67.1%	78,762.87	460,705.33	973,448.13	47.3%
Facilities Acq & Construct	197,352.85	5,413,579.19	2,639,336.00	205.1%	479,848.44	1,404,304.46	6,100,388.89	23.0%
Other	-	168,255.36	322,577.00	52.2%	-	200,476.77	593,385.65	33.8%
<b>TOTAL OTHER</b>	<b>309,334.65</b>	<b>6,108,397.65</b>	<b>3,746,358.00</b>	<b>163.0%</b>	<b>558,611.31</b>	<b>2,065,486.56</b>	<b>7,667,222.67</b>	<b>26.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,616,203.05</b>	<b>34,564,338.84</b>	<b>59,673,217.00</b>	<b>57.9%</b>	<b>5,072,978.63</b>	<b>30,319,469.85</b>	<b>63,214,294.80</b>	<b>48.0%</b>