

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
MAY 2024

	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	109,316.81	13,947,262.21	13,716,940.00	101.7%	83,140.85	13,753,741.24	13,859,136.59	99.2%
Sales Taxes (Prop C)	421,652.89	6,035,038.56	6,226,133.40	96.9%	456,531.45	5,462,534.09	5,887,335.63	92.8%
Student Activities	195,044.24	1,222,425.48	1,566,474.00	78.0%	263,333.30	1,526,159.63	1,702,565.47	89.6%
Other Local Revenue	<u>184,189.43</u>	<u>3,516,158.94</u>	<u>3,742,539.60</u>	<u>94.0%</u>	<u>227,865.46</u>	<u>3,376,049.78</u>	<u>4,717,961.28</u>	<u>71.6%</u>
TOTAL LOCAL REVENUE	910,203.37	24,720,885.19	25,252,087.00	97.9%	1,030,871.06	24,118,484.74	26,166,998.97	92.2%
TOTAL COUNTY REVENUE	-	1,071,794.66	1,082,124.00	99.0%	-	859,718.03	847,346.34	101.5%
Basic Formula	1,604,929.50	17,664,104.95	19,142,785.00	92.3%	1,596,977.06	17,618,953.56	19,215,929.03	91.7%
Transportation	130,556.17	1,485,564.17	1,641,850.00	90.5%	124,504.00	1,365,733.00	1,490,464.00	91.6%
Other State Revenue	<u>856,570.42</u>	<u>6,132,965.95</u>	<u>6,337,829.00</u>	<u>96.8%</u>	<u>92,081.04</u>	<u>3,151,814.50</u>	<u>4,313,679.38</u>	<u>73.1%</u>
TOTAL STATE REVENUE	2,592,056.09	25,282,635.07	27,122,464.00	93.2%	1,813,562.10	22,136,501.06	25,020,072.41	88.5%
TOTAL FEDERAL REVENUE	1,021,864.95	8,208,806.61	9,558,178.00	85.9%	354,842.39	6,736,934.15	7,810,821.78	86.3%
TOTAL REVENUE	4,524,124.41	59,284,121.53	63,014,853.00	94.1%	3,199,275.55	53,851,637.98	59,845,239.50	90.0%
EXPENDITURES BY OBJECT								
Salaries	3,076,873.25	27,228,631.71	34,955,571.00	77.9%	2,764,581.31	25,432,932.59	32,940,703.35	77.2%
Board Paid Insurance	320,644.31	2,993,884.71	3,443,351.00	86.9%	327,039.10	3,047,229.27	3,530,158.56	86.3%
Other Benefits	<u>506,389.44</u>	<u>4,804,487.67</u>	<u>5,917,028.00</u>	<u>81.2%</u>	<u>456,094.41</u>	<u>4,225,938.24</u>	<u>5,774,711.22</u>	<u>73.2%</u>
TOTAL EMPLOYEE COSTS	3,903,907.00	35,027,004.09	44,315,950.00	79.0%	3,547,714.82	32,706,100.10	42,245,573.13	77.4%
PURCHASED SERVICES	550,323.91	4,758,861.66	5,051,058.52	94.2%	441,439.88	4,731,016.23	4,909,798.61	96.4%
Student Activities	109,756.59	1,213,701.06	1,325,000.00	91.6%	156,498.54	1,394,963.35	1,507,787.09	92.5%
Supplies	374,344.88	3,797,987.68	4,013,682.08	94.6%	314,129.13	3,570,158.94	3,688,549.64	96.8%
Utilities	<u>59,842.02</u>	<u>787,102.49</u>	<u>923,081.00</u>	<u>85.3%</u>	<u>75,937.31</u>	<u>831,627.09</u>	<u>864,139.04</u>	<u>96.2%</u>
TOTAL SUPPLIES	543,943.49	5,798,791.23	6,261,763.08	92.6%	546,564.98	5,796,749.38	6,060,475.77	95.6%
CAPITAL OUTLAY	325,698.88	8,862,844.65	9,197,763.40	96.4%	599,109.46	8,205,310.01	9,405,061.64	87.2%
OTHER EXPENDITURES	1,600.50	315,435.06	316,519.00	99.7%	1,600.50	347,937.96	593,385.65	58.6%
TOTAL EXPENDITURES	5,325,473.78	54,762,936.69	65,143,054.00	84.1%	5,136,429.64	51,787,113.68	63,214,294.80	81.9%
EXPENDITURES BY FUNCTION								
Regular Education	1,645,917.62	14,253,817.64	19,363,820.20	73.6%	1,796,083.69	14,317,318.20	19,404,888.79	73.8%
Special Education	737,292.59	6,242,020.22	7,604,176.00	82.1%	669,833.02	5,928,530.55	7,546,575.59	78.6%
Vocational Instruction	134,867.63	1,425,450.80	1,977,124.00	72.1%	154,373.78	1,295,572.37	1,709,464.33	75.8%
Student Activities	109,756.59	1,213,701.06	1,325,000.00	91.6%	156,498.54	1,394,963.35	1,507,787.09	92.5%
Other (Athletics, Tuition)	<u>133,829.43</u>	<u>1,175,205.37</u>	<u>1,313,128.00</u>	<u>89.5%</u>	<u>96,745.75</u>	<u>908,495.43</u>	<u>1,040,979.29</u>	<u>87.3%</u>
TOTAL INSTRUCTION	2,761,663.86	24,310,195.09	31,583,248.20	77.0%	2,873,534.78	23,844,879.90	31,209,695.09	76.4%
Attendance	-	-	232.00	0.0%	4,857.64	39,766.91	43,349.40	91.7%
Guidance	92,515.82	921,592.87	1,044,593.00	88.2%	83,646.49	876,734.93	1,082,844.73	81.0%
Health Services	164,226.61	1,484,048.53	2,083,956.28	71.2%	171,167.60	1,679,141.88	1,997,707.03	84.1%
Improvement of Instruction	39,273.33	409,508.61	454,402.00	90.1%	40,979.60	361,384.21	472,998.02	76.4%
Professional Development	20,589.12	212,751.71	277,988.12	76.5%	21,912.04	187,514.99	256,756.71	73.0%
Media Services (Library)	69,776.35	595,754.62	760,414.00	78.3%	64,949.60	562,545.47	741,169.53	75.9%
Board of Education Services	16,264.32	105,433.07	107,390.00	98.2%	10,914.00	75,806.99	77,609.99	97.7%
Executive Administration	172,535.38	1,278,524.41	1,618,906.00	79.0%	106,100.49	1,275,430.55	1,440,118.35	88.6%
Building Level Admin	260,152.64	2,566,715.59	3,044,664.00	84.3%	241,713.14	2,370,889.86	2,843,412.04	83.4%
Business/Fiscal/Internal Svcs	34,888.90	383,261.57	439,112.00	87.3%	29,513.95	359,920.24	392,057.16	91.8%
Operation of Plant	291,186.37	4,793,799.19	5,085,051.00	94.3%	287,719.71	4,290,596.56	4,530,449.02	94.7%
Security Services	20,174.71	413,233.68	470,857.00	87.8%	16,989.46	157,033.59	164,640.98	95.4%
Pupil Transportation	500,533.85	4,573,418.84	4,856,500.00	94.2%	404,278.95	4,390,637.95	4,806,190.13	91.4%
Food Services	259,138.57	2,930,871.02	3,147,919.00	93.1%	246,517.93	2,704,146.51	2,889,728.82	93.6%
Central Office Support Svcs	<u>211,572.18</u>	<u>2,406,727.58</u>	<u>2,439,927.00</u>	<u>98.6%</u>	<u>148,516.93</u>	<u>2,128,220.69</u>	<u>2,598,345.13</u>	<u>81.9%</u>
TOTAL SUPPORT SERVICES	2,152,828.15	23,075,641.29	25,831,911.40	89.3%	1,879,777.53	21,459,771.33	24,337,377.04	88.2%
Community Services	159,619.20	1,044,213.40	1,175,099.00	88.9%	108,386.57	830,261.87	973,448.13	85.3%
Facilities Acq & Construct	249,762.07	6,017,451.85	6,236,276.40	96.5%	273,130.26	5,304,262.62	6,100,388.89	86.9%
Other	<u>1,600.50</u>	<u>315,435.06</u>	<u>316,519.00</u>	<u>99.7%</u>	<u>1,600.50</u>	<u>347,937.96</u>	<u>593,385.65</u>	<u>58.6%</u>
TOTAL OTHER	410,981.77	7,377,100.31	7,727,894.40	95.5%	383,117.33	6,482,462.45	7,667,222.67	84.5%
TOTAL EXPENDITURES	5,325,473.78	54,762,936.69	65,143,054.00	84.1%	5,136,429.64	51,787,113.68	63,214,294.80	81.9%