

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
AUGUST 2022

	CURRENT YEAR (2022-23)				PRIOR YEAR (2021-22)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	63,552.04	162,612.64	13,668,869.00	1.2%	47,428.23	120,048.66	12,836,620.64	0.9%
Sales Taxes (Prop C)	551,672.33	1,159,245.90	5,588,051.00	20.7%	510,001.02	1,039,270.10	5,557,729.47	18.7%
Student Activities	53,879.84	62,418.13	1,098,813.00	5.7%	129,757.11	182,609.47	1,235,464.84	14.8%
Other Local Revenue	<u>108,380.23</u>	<u>146,445.78</u>	<u>3,116,488.00</u>	<u>4.7%</u>	<u>38,865.43</u>	<u>68,655.42</u>	<u>2,805,171.77</u>	<u>2.4%</u>
TOTAL LOCAL REVENUE	777,484.44	1,530,722.45	23,472,221.00	6.5%	726,051.79	1,410,583.65	22,434,986.72	6.3%
TOTAL COUNTY REVENUE	106,780.16	106,780.16	762,808.00	14.0%	100,383.42	100,383.42	746,388.34	13.4%
Basic Formula	1,629,459.99	3,137,385.36	19,512,150.00	16.1%	1,510,954.82	3,021,035.34	19,289,486.67	15.7%
Transportation	45,177.00	90,355.00	1,186,028.00	7.6%	33,660.00	67,320.00	544,553.00	12.4%
Other State Revenue	<u>112,495.32</u>	<u>137,603.67</u>	<u>2,337,153.00</u>	<u>5.9%</u>	-	-	<u>2,263,570.60</u>	<u>0.0%</u>
TOTAL STATE REVENUE	1,787,132.31	3,365,344.03	23,035,331.00	14.6%	1,544,614.82	3,088,355.34	22,097,610.27	14.0%
TOTAL FEDERAL REVENUE	67,044.61	1,589,439.00	5,683,056.00	28.0%	126,376.35	240,539.90	11,727,788.46	2.1%
TOTAL REVENUE	<u>2,738,441.52</u>	<u>6,592,285.64</u>	<u>52,953,416.00</u>	<u>12.4%</u>	<u>2,497,426.38</u>	<u>4,839,862.31</u>	<u>57,006,773.79</u>	<u>8.5%</u>
EXPENDITURES BY OBJECT								
Salaries	755,107.62	1,168,210.61	31,759,380.00	3.7%	692,678.85	1,071,098.57	28,970,742.55	3.7%
Board Paid Insurance	58,555.14	96,721.61	3,667,863.00	2.6%	64,779.48	112,490.98	3,862,268.65	2.9%
Other Benefits	<u>118,582.21</u>	<u>181,473.57</u>	<u>5,584,072.00</u>	<u>3.2%</u>	<u>110,720.24</u>	<u>169,030.17</u>	<u>5,083,479.54</u>	<u>3.3%</u>
TOTAL EMPLOYEE COSTS	932,244.97	1,446,405.79	41,011,315.00	3.5%	868,178.57	1,352,619.72	37,916,490.74	3.6%
PURCHASED SERVICES	263,117.92	699,278.88	4,000,052.00	17.5%	390,753.21	649,411.60	4,718,731.13	13.8%
Student Activities	51,028.90	81,470.05	1,000,000.00	8.1%	58,793.78	75,333.51	1,014,106.44	7.4%
Supplies	394,870.24	576,110.28	3,733,442.00	15.4%	316,300.08	480,627.58	3,745,112.89	12.8%
Utilities	<u>29,151.86</u>	<u>107,589.52</u>	<u>919,472.00</u>	<u>11.7%</u>	<u>65,199.63</u>	<u>119,010.25</u>	<u>804,132.68</u>	<u>14.8%</u>
TOTAL SUPPLIES	475,051.00	765,169.85	5,652,914.00	13.5%	440,293.49	674,971.34	5,563,352.01	12.1%
CAPITAL OUTLAY	133,963.81	807,892.30	1,641,251.00	49.2%	576,823.53	828,135.66	1,919,481.40	43.1%
OTHER EXPENDITURES	188,364.10	188,364.10	359,870.00	52.3%	74,102.97	77,207.13	149,695.26	51.6%
TOTAL EXPENDITURES	<u>1,992,741.80</u>	<u>3,907,110.92</u>	<u>52,665,402.00</u>	<u>7.4%</u>	<u>2,350,151.77</u>	<u>3,582,345.45</u>	<u>50,267,750.54</u>	<u>7.1%</u>
EXPENDITURES BY FUNCTION								
Regular Education	256,337.62	518,653.75	17,741,739.00	2.9%	273,260.85	308,671.64	16,876,785.19	1.8%
Special Education	43,631.73	49,524.45	8,037,155.00	0.6%	40,428.76	44,418.10	7,114,454.66	0.6%
Vocational Instruction	28,959.99	58,128.23	1,717,345.00	3.4%	24,161.30	35,965.93	1,565,352.42	2.3%
Student Activities	51,028.90	81,470.05	1,000,000.00	8.1%	58,793.78	75,333.51	1,014,106.44	7.4%
Other (Athletics, Tuition)	<u>34,729.18</u>	<u>78,114.24</u>	<u>963,407.00</u>	<u>8.1%</u>	<u>36,617.02</u>	<u>75,160.89</u>	<u>965,521.36</u>	<u>7.8%</u>
TOTAL INSTRUCTION	414,687.42	785,890.72	29,459,646.00	2.7%	433,261.71	539,550.07	27,536,220.07	2.0%
Attendance	-	-	45,751.00	0.0%	-	-	42,438.67	0.0%
Guidance	80,991.06	87,692.08	1,049,763.00	8.4%	71,301.06	75,301.83	948,528.84	7.9%
Health Services	71,567.14	80,496.69	1,813,730.00	4.4%	59,269.07	77,284.36	1,956,769.19	3.9%
Improvement of Instruction	13,991.31	24,048.48	536,195.00	4.5%	11,548.77	21,549.04	557,643.31	3.9%
Professional Development	41,021.77	62,799.62	109,746.00	57.2%	61,291.29	64,983.14	209,636.28	31.0%
Media Services (Library)	17,504.18	21,405.05	685,450.00	3.1%	13,330.77	17,661.52	659,947.24	2.7%
Board of Education Services	15,590.86	25,000.86	91,890.00	27.2%	3,482.54	16,729.55	108,719.39	15.4%
Executive Administration	111,657.30	315,004.95	1,361,293.00	23.1%	122,493.06	272,509.31	1,373,267.09	19.8%
Building Level Admin	154,312.49	213,971.07	2,795,793.00	7.7%	144,390.46	206,884.45	2,547,007.58	8.1%
Business/Fiscal/Internal Svcs	29,631.24	74,819.69	382,403.00	19.6%	29,878.56	69,829.85	361,654.30	19.3%
Operation of Plant	275,422.07	726,861.42	4,144,283.00	17.5%	351,826.07	647,239.05	3,620,017.39	17.9%
Security Services	250.00	3,417.32	106,013.00	3.2%	3,466.73	8,257.43	115,486.31	7.2%
Pupil Transportation	224,431.37	299,538.54	3,779,872.00	7.9%	181,617.01	421,740.76	3,824,804.75	11.0%
Food Services	159,982.79	187,186.23	2,933,218.00	6.4%	157,963.52	177,372.82	2,895,844.34	6.1%
Central Office Support Svcs	<u>182,887.83</u>	<u>575,069.18</u>	<u>2,026,310.00</u>	<u>28.4%</u>	<u>267,443.49</u>	<u>524,037.24</u>	<u>2,306,226.63</u>	<u>22.7%</u>
TOTAL SUPPORT SERVICES	1,379,241.41	2,697,311.18	21,861,710.00	12.3%	1,479,302.40	2,601,380.35	21,527,991.31	12.1%
Community Services	10,448.87	11,612.42	760,243.00	1.5%	10,654.69	11,377.90	701,013.90	1.6%
Facilities Acq & Construct	-	223,932.50	223,933.00	100.0%	352,830.00	352,830.00	352,830.00	100.0%
Other	<u>188,364.10</u>	<u>188,364.10</u>	<u>359,870.00</u>	<u>52.3%</u>	<u>74,102.97</u>	<u>77,207.13</u>	<u>149,695.26</u>	<u>51.6%</u>
TOTAL OTHER	198,812.97	423,909.02	1,344,046.00	31.5%	437,587.66	441,415.03	1,203,539.16	36.7%
TOTAL EXPENDITURES	<u>1,992,741.80</u>	<u>3,907,110.92</u>	<u>52,665,402.00</u>	<u>7.4%</u>	<u>2,350,151.77</u>	<u>3,582,345.45</u>	<u>50,267,750.54</u>	<u>7.1%</u>