

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
DECEMBER 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	5,138,794.55	5,484,133.50	13,668,869.00	40.1%	3,266,448.04	3,744,093.17	12,836,620.64	29.2%
Sales Taxes (Prop C)	468,421.12	3,061,533.26	5,588,051.00	54.8%	431,671.45	2,800,878.99	5,557,729.47	50.4%
Student Activities	70,487.32	668,915.87	1,098,813.00	60.9%	72,259.26	680,957.62	1,235,464.84	55.1%
Other Local Revenue	<u>203,483.01</u>	<u>1,157,732.24</u>	<u>3,673,868.00</u>	<u>31.5%</u>	<u>3,831,501.53</u>	<u>4,100,803.86</u>	<u>2,805,171.77</u>	<u>146.2%</u>
TOTAL LOCAL REVENUE	5,881,186.00	10,372,314.87	24,029,601.00	43.2%	7,601,880.28	11,326,733.64	22,434,986.72	50.5%
TOTAL COUNTY REVENUE	-	106,780.16	762,808.00	14.0%	-	102,368.27	746,388.34	13.7%
Basic Formula	1,583,438.72	9,521,752.35	19,512,150.00	48.8%	1,647,628.68	9,599,658.95	19,289,486.67	49.8%
Transportation	117,742.00	755,262.00	1,186,028.00	63.7%	43,994.00	270,210.00	544,553.00	49.6%
Other State Revenue	<u>30,992.49</u>	<u>628,136.14</u>	<u>3,301,572.00</u>	<u>19.0%</u>	<u>73,242.72</u>	<u>283,243.44</u>	<u>2,263,570.60</u>	<u>12.5%</u>
TOTAL STATE REVENUE	1,732,173.21	10,905,150.49	23,999,750.00	45.4%	1,764,865.40	10,153,112.39	22,097,610.27	45.9%
TOTAL FEDERAL REVENUE	825,175.70	3,938,495.03	7,265,809.00	54.2%	180,299.33	2,233,949.39	11,727,788.46	19.0%
TOTAL REVENUE	8,438,534.91	25,322,740.55	56,057,968.00	45.2%	9,547,045.01	23,816,163.69	57,006,773.79	41.8%
EXPENDITURES BY OBJECT								
Salaries	2,795,995.59	12,006,255.93	32,799,828.00	36.6%	2,471,877.45	10,765,183.82	28,970,742.55	37.2%
Board Paid Insurance	328,517.29	1,407,042.47	3,667,863.00	38.4%	348,832.98	1,493,075.36	3,862,268.65	38.7%
Other Benefits	<u>463,413.80</u>	<u>1,982,074.17</u>	<u>5,584,072.00</u>	<u>35.5%</u>	<u>617,562.14</u>	<u>2,006,821.58</u>	<u>5,083,479.54</u>	<u>39.5%</u>
TOTAL EMPLOYEE COSTS	3,587,926.68	15,395,372.57	42,051,763.00	36.6%	3,438,272.57	14,265,080.76	37,916,490.74	37.6%
PURCHASED SERVICES	929,578.63	2,750,708.76	4,000,052.00	68.8%	768,938.96	2,366,081.09	4,718,731.13	50.1%
Student Activities	161,059.27	629,731.98	1,000,000.00	63.0%	91,956.19	476,958.02	1,014,106.44	47.0%
Supplies	257,118.82	1,965,036.03	3,733,442.00	52.6%	210,979.83	1,917,020.59	3,745,112.89	51.2%
Utilities	<u>49,572.46</u>	<u>346,685.25</u>	<u>919,472.00</u>	<u>37.7%</u>	<u>26,805.24</u>	<u>313,523.57</u>	<u>804,132.68</u>	<u>39.0%</u>
TOTAL SUPPLIES	467,750.55	2,941,453.26	5,652,914.00	52.0%	329,741.26	2,707,502.18	5,563,352.01	48.7%
CAPITAL OUTLAY	626,095.42	3,958,479.86	10,666,968.00	37.1%	3,547,991.71	4,944,249.68	1,919,481.40	257.6%
OTHER EXPENDITURES	1,590.00	200,476.77	359,870.00	55.7%	-	81,420.86	149,695.26	54.4%
TOTAL EXPENDITURES	5,612,941.28	25,246,491.22	62,731,567.00	40.2%	8,084,944.50	24,364,334.57	50,267,750.54	48.5%
EXPENDITURES BY FUNCTION								
Regular Education	1,424,018.46	6,438,129.68	18,543,279.00	34.7%	1,337,856.96	5,815,752.53	16,876,785.19	34.5%
Special Education	695,965.94	2,692,059.04	8,037,155.00	33.5%	636,648.43	2,500,919.76	7,114,454.66	35.2%
Vocational Instruction	126,044.97	603,621.06	1,717,345.00	35.1%	151,256.27	580,891.46	1,565,352.42	37.1%
Student Activities	161,059.27	629,731.98	1,000,000.00	63.0%	91,956.19	476,958.02	1,014,106.44	47.0%
Other (Athletics, Tuition)	<u>51,733.52</u>	<u>340,967.66</u>	<u>963,407.00</u>	<u>35.4%</u>	<u>85,988.36</u>	<u>408,751.04</u>	<u>965,521.36</u>	<u>42.3%</u>
TOTAL INSTRUCTION	2,458,822.16	10,704,509.42	30,261,186.00	35.4%	2,303,706.21	9,783,272.81	27,536,220.07	35.5%
Attendance	4,976.61	18,029.94	45,751.00	39.4%	4,778.73	17,461.14	42,438.67	41.1%
Guidance	85,878.70	435,442.17	1,049,763.00	41.5%	77,060.33	398,297.67	948,528.84	42.0%
Health Services	312,256.11	850,769.72	1,873,730.00	45.4%	230,269.84	741,731.44	1,956,769.19	37.9%
Improvement of Instruction	31,094.49	140,323.17	536,195.00	26.2%	46,087.73	217,228.62	557,643.31	39.0%
Professional Development	3,345.36	129,090.32	209,746.00	61.5%	3,405.36	112,630.87	209,636.28	53.7%
Media Services (Library)	60,294.76	256,839.35	685,450.00	37.5%	57,735.64	243,670.24	659,947.24	36.9%
Board of Education Services	7,200.00	44,396.54	91,890.00	48.3%	4,292.78	57,276.00	108,719.39	52.7%
Executive Administration	85,911.27	772,863.12	1,361,293.00	56.8%	93,217.59	679,828.48	1,373,267.09	49.5%
Building Level Admin	246,977.66	1,236,769.95	2,795,793.00	44.2%	222,294.16	1,092,712.41	2,547,007.58	42.9%
Business/Fiscal/Internal Svcs	30,004.19	210,429.43	382,403.00	55.0%	31,668.83	190,549.73	361,654.30	52.7%
Operation of Plant	825,585.56	3,610,626.05	4,439,904.00	81.3%	749,600.81	2,156,345.49	3,620,017.39	59.6%
Security Services	19,797.12	63,524.25	184,921.00	34.4%	598.94	47,295.34	115,486.31	41.0%
Pupil Transportation	374,888.43	2,448,931.53	4,237,252.00	57.8%	331,923.88	1,800,596.80	3,824,804.75	47.1%
Food Services	250,356.17	1,336,355.90	2,933,218.00	45.6%	200,732.75	1,311,029.83	2,895,844.34	45.3%
Central Office Support Svcs	<u>202,522.62</u>	<u>1,480,715.11</u>	<u>2,098,149.00</u>	<u>70.6%</u>	<u>151,375.04</u>	<u>1,306,441.94</u>	<u>2,306,226.63</u>	<u>56.6%</u>
TOTAL SUPPORT SERVICES	2,541,089.05	13,035,106.55	22,925,458.00	56.9%	2,205,042.41	10,373,096.00	21,527,991.31	48.2%
Community Services	113,993.00	381,942.46	760,243.00	50.2%	66,730.88	264,249.90	701,013.90	37.7%
Facilities Acq & Construct	497,447.07	924,456.02	8,424,810.00	11.0%	3,509,465.00	3,862,295.00	352,830.00	1094.7%
Other	<u>1,590.00</u>	<u>200,476.77</u>	<u>359,870.00</u>	<u>55.7%</u>	-	<u>81,420.86</u>	<u>149,695.26</u>	<u>54.4%</u>
TOTAL OTHER	613,030.07	1,506,875.25	9,544,923.00	15.8%	3,576,195.88	4,207,965.76	1,203,539.16	349.6%
TOTAL EXPENDITURES	5,612,941.28	25,246,491.22	62,731,567.00	40.2%	8,084,944.50	24,364,334.57	50,267,750.54	48.5%