

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
JANUARY 2023

| | 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 | 7,540,826.09 | 13,024,959.59 | 13,668,869.00 | 95.3% | 8,363,563.19 | 12,107,656.36 | 12,836,620.64 | 94.3% |
| Sales Taxes (Prop C) | 506,531.03 | 3,568,064.29 | 5,588,051.00 | 63.9% | 519,899.85 | 3,320,778.84 | 5,557,729.47 | 59.8% |
| Student Activities | 215,234.27 | 884,150.14 | 1,098,813.00 | 80.5% | 20,037.34 | 700,994.96 | 1,235,464.84 | 56.7% |
| Other Local Revenue | <u>1,460,420.80</u> | <u>2,618,153.04</u> | <u>3,673,868.00</u> | <u>71.3%</u> | <u>1,432,283.61</u> | <u>2,023,622.47</u> | <u>2,805,171.77</u> | <u>72.1%</u> |
| TOTAL LOCAL REVENUE | 9,723,012.19 | 20,095,327.06 | 24,029,601.00 | 83.6% | 10,335,783.99 | 18,153,052.63 | 22,434,986.72 | 80.9% |
| TOTAL COUNTY REVENUE | 630,724.19 | 737,504.35 | 762,808.00 | 96.7% | 554,366.99 | 656,735.26 | 746,388.34 | 88.0% |
| Basic Formula | 1,591,159.84 | 11,112,912.19 | 19,512,150.00 | 57.0% | 1,687,171.85 | 11,286,830.80 | 19,289,486.67 | 58.5% |
| Transportation | 106,409.00 | 861,671.00 | 1,186,028.00 | 72.7% | 47,615.00 | 317,825.00 | 544,553.00 | 58.4% |
| Other State Revenue | <u>317,550.06</u> | <u>945,686.20</u> | <u>3,301,572.00</u> | <u>28.6%</u> | <u>14,835.50</u> | <u>298,078.94</u> | <u>2,263,570.60</u> | <u>13.2%</u> |
| TOTAL STATE REVENUE | 2,015,118.90 | 12,920,269.39 | 23,999,750.00 | 53.8% | 1,749,622.35 | 11,902,734.74 | 22,097,610.27 | 53.9% |
| TOTAL FEDERAL REVENUE | 165,394.20 | 4,103,889.23 | 7,265,809.00 | 56.5% | 595,601.00 | 2,829,550.39 | 11,727,788.46 | 24.1% |
| TOTAL REVENUE | 12,534,249.48 | 37,856,990.03 | 56,057,968.00 | 67.5% | 13,235,374.33 | 33,542,073.02 | 57,006,773.79 | 58.8% |
| EXPENDITURES BY OBJECT | | | | | | | | |
| Salaries | 2,564,198.22 | 14,570,454.15 | 32,799,828.00 | 44.4% | 2,329,996.29 | 13,095,180.11 | 28,970,742.55 | 45.2% |
| Board Paid Insurance | 327,784.70 | 1,734,827.17 | 3,667,863.00 | 47.3% | 348,634.77 | 1,841,710.13 | 3,862,268.65 | 47.7% |
| Other Benefits | <u>438,130.67</u> | <u>2,420,204.84</u> | <u>5,584,072.00</u> | <u>43.3%</u> | <u>395,546.91</u> | <u>2,402,368.49</u> | <u>5,083,479.54</u> | <u>47.3%</u> |
| TOTAL EMPLOYEE COSTS | 3,330,113.59 | 18,725,486.16 | 42,051,763.00 | 44.5% | 3,074,177.97 | 17,339,258.73 | 37,916,490.74 | 45.7% |
| PURCHASED SERVICES | 517,124.79 | 3,267,833.55 | 4,000,052.00 | 81.7% | 393,653.28 | 2,759,734.37 | 4,718,731.13 | 58.5% |
| Student Activities | 109,782.32 | 739,514.30 | 1,000,000.00 | 74.0% | 110,512.16 | 587,470.18 | 1,014,106.44 | 57.9% |
| Supplies | 339,627.37 | 2,304,663.40 | 3,733,442.00 | 61.7% | 305,243.87 | 2,222,264.46 | 3,745,112.89 | 59.3% |
| Utilities | <u>159,185.99</u> | <u>505,871.24</u> | <u>919,472.00</u> | <u>55.0%</u> | <u>97,226.98</u> | <u>410,750.55</u> | <u>804,132.68</u> | <u>51.1%</u> |
| TOTAL SUPPLIES | 608,595.68 | 3,550,048.94 | 5,652,914.00 | 62.8% | 512,983.01 | 3,220,485.19 | 5,563,352.01 | 57.9% |
| CAPITAL OUTLAY | 617,144.57 | 4,575,624.43 | 10,666,968.00 | 42.9% | 215,788.15 | 1,650,572.83 | 1,919,481.40 | 86.0% |
| OTHER EXPENDITURES | - | 200,476.77 | 359,870.00 | 55.7% | - | 81,420.86 | 149,695.26 | 54.4% |
| TOTAL EXPENDITURES | 5,072,978.63 | 30,319,469.85 | 62,731,567.00 | 48.3% | 4,196,602.41 | 25,051,471.98 | 50,267,750.54 | 49.8% |
| EXPENDITURES BY FUNCTION | | | | | | | | |
| Regular Education | 1,519,847.78 | 7,957,977.46 | 18,543,279.00 | 42.9% | 1,298,148.40 | 7,113,900.93 | 16,876,785.19 | 42.2% |
| Special Education | 611,202.99 | 3,303,262.03 | 8,037,155.00 | 41.1% | 576,236.23 | 3,077,155.99 | 7,114,454.66 | 43.3% |
| Vocational Instruction | 164,713.53 | 768,334.59 | 1,717,345.00 | 44.7% | 155,095.13 | 735,986.59 | 1,565,352.42 | 47.0% |
| Student Activities | 109,782.32 | 739,514.30 | 1,000,000.00 | 74.0% | 110,512.16 | 587,470.18 | 1,014,106.44 | 57.9% |
| Other (Athletics, Tuition) | <u>182,670.48</u> | <u>523,638.14</u> | <u>963,407.00</u> | <u>54.4%</u> | <u>89,005.85</u> | <u>497,756.89</u> | <u>965,521.36</u> | <u>51.6%</u> |
| TOTAL INSTRUCTION | 2,588,217.10 | 13,292,726.52 | 30,261,186.00 | 43.9% | 2,228,997.77 | 12,012,270.58 | 27,536,220.07 | 43.6% |
| Attendance | 3,471.39 | 21,501.33 | 45,751.00 | 47.0% | 3,646.00 | 21,107.14 | 42,438.67 | 49.7% |
| Guidance | 93,894.17 | 529,336.34 | 1,049,763.00 | 50.4% | 80,844.90 | 479,142.57 | 948,528.84 | 50.5% |
| Health Services | 159,044.60 | 1,009,814.32 | 1,873,730.00 | 53.9% | 193,388.38 | 935,119.82 | 1,956,769.19 | 47.8% |
| Improvement of Instruction | 31,260.90 | 171,584.07 | 536,195.00 | 32.0% | 45,261.19 | 262,489.81 | 557,643.31 | 47.1% |
| Professional Development | 5,125.59 | 134,215.91 | 209,746.00 | 64.0% | 4,127.54 | 116,758.41 | 209,636.28 | 55.7% |
| Media Services (Library) | 56,327.10 | 313,166.45 | 685,450.00 | 45.7% | 53,020.82 | 296,691.06 | 659,947.24 | 45.0% |
| Board of Education Services | 6,878.00 | 51,274.54 | 91,890.00 | 55.8% | 16,223.27 | 73,499.27 | 108,719.39 | 67.6% |
| Executive Administration | 92,295.23 | 865,158.35 | 1,361,293.00 | 63.6% | 84,248.98 | 764,077.46 | 1,373,267.09 | 55.6% |
| Building Level Admin | 242,466.08 | 1,479,236.03 | 2,795,793.00 | 52.9% | 217,324.65 | 1,310,037.06 | 2,547,007.58 | 51.4% |
| Business/Fiscal/Internal Svcs | 30,012.59 | 240,442.02 | 382,403.00 | 62.9% | 28,554.77 | 219,104.50 | 361,654.30 | 60.6% |
| Operation of Plant | 410,971.07 | 4,021,597.12 | 4,439,904.00 | 90.6% | 318,791.74 | 2,475,137.23 | 3,620,017.39 | 68.4% |
| Security Services | 22,928.33 | 86,452.58 | 184,921.00 | 46.8% | 14,054.73 | 61,350.07 | 115,486.31 | 53.1% |
| Pupil Transportation | 337,864.45 | 2,786,795.98 | 4,237,252.00 | 65.8% | 318,319.63 | 2,118,916.43 | 3,824,804.75 | 55.4% |
| Food Services | 306,378.77 | 1,642,734.67 | 2,933,218.00 | 56.0% | 242,877.19 | 1,553,907.02 | 2,895,844.34 | 53.7% |
| Central Office Support Svcs | <u>127,231.95</u> | <u>1,607,947.06</u> | <u>2,098,149.00</u> | <u>76.6%</u> | <u>291,280.52</u> | <u>1,597,722.46</u> | <u>2,306,226.63</u> | <u>69.3%</u> |
| TOTAL SUPPORT SERVICES | 1,926,150.22 | 14,961,256.77 | 22,925,458.00 | 65.3% | 1,911,964.31 | 12,285,060.31 | 21,527,991.31 | 57.1% |
| Community Services | 78,762.87 | 460,705.33 | 760,243.00 | 60.6% | 55,640.33 | 319,890.23 | 701,013.90 | 45.6% |
| Facilities Acq & Construct | 479,848.44 | 1,404,304.46 | 8,424,810.00 | 16.7% | - | 352,830.00 | 352,830.00 | 100.0% |
| Other | <u>-</u> | <u>200,476.77</u> | <u>359,870.00</u> | <u>55.7%</u> | <u>-</u> | <u>81,420.86</u> | <u>149,695.26</u> | <u>54.4%</u> |
| TOTAL OTHER | 558,611.31 | 2,065,486.56 | 9,544,923.00 | 21.6% | 55,640.33 | 754,141.09 | 1,203,539.16 | 62.7% |
| TOTAL EXPENDITURES | 5,072,978.63 | 30,319,469.85 | 62,731,567.00 | 48.3% | 4,196,602.41 | 25,051,471.98 | 50,267,750.54 | 49.8% |