

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
AUGUST 2021

| | CURRENT YEAR (2021-22) | | | | PRIOR YEAR (2020-21) | | | |
|---------------------------------|----------------------------------|---------------------|----------------------|--------------|--------------------------------|---------------------|----------------------|---------------|
| | Month | Year to Date | Annual Budget | % of Budget | Month | Year to Date | Actual Year End | % of Year End |
| REVENUE SUMMARY | | | | | | | | |
| Current & Delinquent Taxes | 47,428.23 | 120,048.66 | 13,330,475.00 | 0.9% | 63,335.39 | 153,298.15 | 12,472,013.44 | 1.2% |
| Sales Taxes (Prop C) | 510,001.02 | 1,039,270.10 | 4,705,533.00 | 22.1% | 416,557.48 | 766,231.15 | 4,786,515.11 | 16.0% |
| Student Activities | 129,757.11 | 182,609.47 | 1,348,633.00 | 13.5% | 23,441.48 | 35,235.11 | 836,848.86 | 4.2% |
| Other Local Revenue | <u>38,865.43</u> | <u>68,655.42</u> | <u>2,745,562.00</u> | <u>2.5%</u> | <u>282,476.10</u> | <u>297,385.29</u> | <u>3,486,794.78</u> | <u>8.5%</u> |
| TOTAL LOCAL REVENUE | 726,051.79 | 1,410,583.65 | 22,130,203.00 | 6.4% | 785,810.45 | 1,252,149.70 | 21,582,172.19 | 5.8% |
| TOTAL COUNTY REVENUE | 100,383.42 | 100,383.42 | 727,030.00 | 13.8% | - | - | 1,083,935.29 | 0.0% |
| Basic Formula | 1,510,954.82 | 3,021,035.34 | 19,689,177.00 | 15.3% | 1,527,054.33 | 2,360,396.61 | 19,747,272.86 | 12.0% |
| Transportation | 33,660.00 | 67,320.00 | 401,204.00 | 16.8% | 33,318.00 | 66,635.00 | 401,803.00 | 16.6% |
| Other State Revenue | - | - | <u>2,216,023.00</u> | <u>0.0%</u> | - | - | <u>2,169,755.99</u> | <u>0.0%</u> |
| TOTAL STATE REVENUE | 1,544,614.82 | 3,088,355.34 | 22,306,404.00 | 13.8% | 1,560,372.33 | 2,427,031.61 | 22,318,831.85 | 10.9% |
| TOTAL FEDERAL REVENUE | 126,376.35 | 240,539.90 | 4,986,210.00 | 4.8% | 4,624.70 | 284,229.38 | 9,843,983.97 | 2.9% |
| TOTAL REVENUE | 2,497,426.38 | 4,839,862.31 | 50,149,847.00 | 9.7% | 2,350,807.48 | 3,963,410.69 | 54,828,923.30 | 7.2% |
| EXPENDITURES BY OBJECT | | | | | | | | |
| Salaries | 692,678.85 | 1,071,098.57 | 28,587,074.87 | 3.7% | 571,222.92 | 1,243,313.57 | 27,287,771.45 | 4.6% |
| Board Paid Insurance | 64,779.48 | 112,490.98 | 4,390,193.00 | 2.6% | 61,595.21 | 107,446.43 | 3,834,579.74 | 2.8% |
| Other Benefits | <u>110,720.24</u> | <u>169,030.17</u> | <u>5,241,362.00</u> | <u>3.2%</u> | <u>99,573.62</u> | <u>203,745.93</u> | <u>4,841,605.50</u> | <u>4.2%</u> |
| TOTAL EMPLOYEE COSTS | 868,178.57 | 1,352,619.72 | 38,218,629.87 | 3.5% | 732,391.75 | 1,554,505.93 | 35,963,956.69 | 4.3% |
| PURCHASED SERVICES | 390,753.21 | 649,411.60 | 3,961,448.20 | 16.4% | 332,344.92 | 629,858.74 | 4,247,430.24 | 14.8% |
| Student Activities | 58,793.78 | 75,333.51 | 1,000,000.00 | 7.5% | 46,299.59 | 87,428.42 | 602,496.74 | 14.5% |
| Supplies | 316,300.08 | 480,627.58 | 3,566,724.39 | 13.5% | 303,554.19 | 447,999.99 | 3,213,869.98 | 13.9% |
| Utilities | <u>65,199.63</u> | <u>119,010.25</u> | <u>900,733.00</u> | <u>13.2%</u> | <u>51,086.56</u> | <u>97,139.94</u> | <u>761,193.06</u> | <u>12.8%</u> |
| TOTAL SUPPLIES | 440,293.49 | 674,971.34 | 5,467,457.39 | 12.3% | 400,940.34 | 632,568.35 | 4,577,559.78 | 13.8% |
| CAPITAL OUTLAY ** | 576,823.53 | 828,135.66 | 1,806,994.54 | 45.8% | 366,721.95 | 456,749.95 | 2,435,628.82 | 18.8% |
| OTHER EXPENDITURES | 74,102.97 | 77,207.13 | 527,804.00 | 14.6% | 11,219.96 | 36,751.27 | 119,396.28 | 30.8% |
| TOTAL EXPENDITURES | 2,350,151.77 | 3,582,345.45 | 49,982,334.00 | 7.2% | 1,843,618.92 | 3,310,434.24 | 47,343,971.81 | 7.0% |
| EXPENDITURES BY FUNCTION | | | | | | | | |
| Regular Education | 273,260.85 | 308,671.64 | 16,212,695.77 | 1.9% | 207,714.32 | 544,421.79 | 16,640,208.85 | 3.3% |
| Special Education | 40,428.76 | 44,418.10 | 7,423,730.00 | 0.6% | 11,821.76 | 15,278.59 | 6,371,997.18 | 0.2% |
| Vocational Instruction | 24,161.30 | 35,965.93 | 1,715,206.03 | 2.1% | 25,228.19 | 40,670.37 | 1,550,488.74 | 2.6% |
| Student Activities | 58,793.78 | 75,333.51 | 1,000,000.00 | 7.5% | 46,299.59 | 87,428.42 | 602,496.74 | 14.5% |
| Other (Athletics, Tuition) | <u>36,617.02</u> | <u>75,160.89</u> | <u>787,044.00</u> | <u>9.5%</u> | <u>32,807.21</u> | <u>70,770.41</u> | <u>829,433.41</u> | <u>8.5%</u> |
| TOTAL INSTRUCTION | 433,261.71 | 539,550.07 | 27,138,675.80 | 2.0% | 323,871.07 | 758,569.58 | 25,994,624.92 | 2.9% |
| Attendance | - | - | 45,935.00 | 0.0% | - | - | 41,875.49 | 0.0% |
| Guidance | 71,301.06 | 75,301.83 | 964,241.10 | 7.8% | 74,465.75 | 81,704.05 | 970,352.04 | 8.4% |
| Health Services | 59,269.07 | 77,284.36 | 1,605,808.00 | 4.8% | 57,634.89 | 60,419.86 | 1,757,068.10 | 3.4% |
| Improvement of Instruction | 11,548.77 | 21,549.04 | 611,758.00 | 3.5% | 10,394.12 | 20,244.74 | 465,685.79 | 4.3% |
| Professional Development | 61,291.29 | 64,983.14 | 154,320.00 | 42.1% | 36,334.27 | 48,403.03 | 146,453.46 | 33.1% |
| Media Services (Library) | 13,330.77 | 17,661.52 | 659,207.00 | 2.7% | 7,992.23 | 9,348.51 | 615,157.51 | 1.5% |
| Board of Education Services | 3,482.54 | 16,729.55 | 90,576.00 | 18.5% | 15,642.53 | 23,032.20 | 71,795.95 | 32.1% |
| Executive Administration | 122,493.06 | 272,509.31 | 1,204,996.00 | 22.6% | 115,821.35 | 275,711.88 | 1,169,212.20 | 23.6% |
| Building Level Admin | 144,390.46 | 206,884.45 | 2,734,687.10 | 7.6% | 144,617.31 | 203,205.30 | 2,497,925.29 | 8.1% |
| Business/Fiscal/Internal Svcs | 29,878.56 | 69,829.85 | 362,636.00 | 19.3% | 23,246.57 | 45,530.04 | 282,976.21 | 16.1% |
| Operation of Plant ** | 351,826.07 | 647,239.05 | 4,405,999.00 | 14.7% | 312,939.36 | 596,034.28 | 4,636,922.09 | 12.9% |
| Security Services | 3,466.73 | 8,257.43 | 91,647.00 | 9.0% | 536.66 | 625.06 | 94,396.94 | 0.7% |
| Pupil Transportation | 181,617.01 | 421,740.76 | 3,805,217.00 | 11.1% | 210,601.80 | 299,726.49 | 3,291,928.30 | 9.1% |
| Food Services | 157,963.52 | 177,372.82 | 2,774,439.00 | 6.4% | 117,858.97 | 211,779.04 | 2,654,509.65 | 8.0% |
| Central Office Support Svcs | <u>267,443.49</u> | <u>524,037.24</u> | <u>1,711,416.00</u> | <u>30.6%</u> | <u>344,679.76</u> | <u>525,627.83</u> | <u>1,723,344.52</u> | <u>30.5%</u> |
| TOTAL SUPPORT SERVICES | 1,479,302.40 | 2,601,380.35 | 21,222,882.20 | 12.3% | 1,472,765.57 | 2,401,392.31 | 20,419,603.54 | 11.8% |
| Community Services | 10,654.69 | 11,377.90 | 740,142.00 | 1.5% | 10,859.20 | 12,349.96 | 677,437.79 | 1.8% |
| Facilities Acq & Construct | 352,830.00 | 352,830.00 | 352,830.00 | 100.0% | 24,903.12 | 101,371.12 | 132,909.28 | 76.3% |
| Other | <u>74,102.97</u> | <u>77,207.13</u> | <u>527,804.00</u> | <u>14.6%</u> | <u>11,219.96</u> | <u>36,751.27</u> | <u>119,396.28</u> | <u>30.8%</u> |
| TOTAL OTHER | 437,587.66 | 441,415.03 | 1,620,776.00 | 27.2% | 46,982.28 | 150,472.35 | 929,743.35 | 16.2% |
| TOTAL EXPENDITURES | 2,350,151.77 | 3,582,345.45 | 49,982,334.00 | 7.2% | 1,843,618.92 | 3,310,434.24 | 47,343,971.81 | 7.0% |