

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
DECEMBER 2018

	CURRENT YEAR (2018-19)				PRIOR YEAR (2017-18)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	2,761,376.62	2,998,949.43	9,869,158.00	30.4%	1,630,794.49	1,846,051.37	8,695,104.46	21.2%
Sales Taxes (Prop C)	343,033.32	2,164,608.99	4,346,728.00	49.8%	325,417.88	2,044,904.32	4,232,967.15	48.3%
Student Activities	115,668.97	548,628.29	935,000.00	58.7%	99,044.10	525,343.40	1,071,537.73	49.0%
Other Local Revenue	<u>116,097.59</u>	<u>457,416.85</u>	<u>2,321,772.00</u>	<u>19.7%</u>	<u>652,333.90</u>	<u>988,410.80</u>	<u>2,549,030.77</u>	<u>38.8%</u>
TOTAL LOCAL REVENUE	3,336,176.50	6,169,603.56	17,472,658.00	35.3%	2,707,590.37	5,404,709.89	16,548,640.11	32.7%
TOTAL COUNTY REVENUE	-	115,519.61	690,000.00	16.7%	-	110,801.59	685,871.72	16.2%
Basic Formula	1,468,096.00	8,722,138.27	18,815,019.00	46.4%	1,388,738.26	8,736,694.51	17,630,621.74	49.6%
Transportation	36,191.00	220,324.00	415,000.00	53.1%	27,709.00	201,864.00	403,123.00	50.1%
Other State Revenue	<u>11,658.97</u>	<u>39,802.28</u>	<u>2,456,407.00</u>	<u>1.6%</u>	<u>79,690.00</u>	<u>96,870.00</u>	<u>2,051,334.92</u>	<u>4.7%</u>
TOTAL STATE REVENUE	1,515,945.97	8,982,264.55	21,686,426.00	41.4%	1,496,137.26	9,035,428.51	20,085,079.66	45.0%
TOTAL FEDERAL REVENUE	414,248.88	2,086,529.91	4,417,965.00	47.2%	327,773.88	1,633,421.52	4,486,491.90	36.4%
TOTAL REVENUE	5,266,371.35	17,353,917.63	44,267,049.00	39.2%	4,531,501.51	16,184,361.51	41,806,083.39	38.7%
EXPENDITURES BY OBJECT								
Salaries	2,092,144.95	9,254,010.24	25,615,889.50	36.1%	2,088,241.35	9,149,231.96	24,740,053.57	37.0%
Board Paid Insurance	332,563.97	1,428,591.47	3,794,261.00	37.7%	338,925.63	1,461,554.44	3,756,294.96	38.9%
Other Benefits	<u>560,765.22</u>	<u>1,772,213.31</u>	<u>4,582,427.00</u>	<u>38.7%</u>	<u>577,197.38</u>	<u>1,779,926.14</u>	<u>4,430,666.06</u>	<u>40.2%</u>
TOTAL EMPLOYEE COSTS	2,985,474.14	12,454,815.02	33,992,577.50	36.6%	3,004,364.36	12,390,712.54	32,927,014.59	37.6%
PURCHASED SERVICES	573,444.43	1,907,710.16	3,440,099.15	55.5%	572,646.40	1,713,928.79	3,100,723.93	55.3%
Student Activities	48,260.08	487,832.44	850,000.00	57.4%	55,080.38	394,581.72	984,223.41	40.1%
Supplies	145,571.55	1,670,615.83	3,229,796.59	51.7%	145,020.37	1,553,316.34	2,979,367.96	52.1%
Utilities	<u>56,214.47</u>	<u>380,992.57</u>	<u>801,629.00</u>	<u>47.5%</u>	<u>50,303.27</u>	<u>346,158.46</u>	<u>783,485.71</u>	<u>44.2%</u>
TOTAL SUPPLIES	250,046.10	2,539,440.84	4,881,425.59	52.0%	250,404.02	2,294,056.52	4,747,077.08	48.3%
CAPITAL OUTLAY	23,983.85	684,065.82	982,921.76	69.6%	82,393.23	756,920.07	996,458.64	76.0%
OTHER EXPENDITURES	-	36,763.56	46,948.00	78.3%	1,600.50	12,055.99	13,656.49	88.3%
TOTAL EXPENDITURES	3,832,948.52	17,622,795.40	43,343,972.00	40.7%	3,911,408.51	17,167,673.91	41,784,930.73	41.1%
EXPENDITURES BY FUNCTION								
Regular Education	1,203,378.76	5,217,622.01	15,649,133.86	33.3%	1,230,635.55	5,255,335.20	15,420,025.28	34.1%
Special Education	549,210.93	2,229,710.30	6,535,852.00	34.1%	575,066.65	2,237,225.55	5,998,719.69	37.3%
Vocational Instruction	117,932.98	691,340.59	1,626,517.74	42.5%	129,844.06	708,267.90	1,639,346.96	43.2%
Student Activities	48,260.08	487,832.44	850,000.00	57.4%	55,080.38	394,581.72	984,223.41	40.1%
Other (Athletics, Tuition)	<u>36,670.11</u>	<u>274,706.66</u>	<u>475,128.00</u>	<u>57.8%</u>	<u>26,058.54</u>	<u>182,201.94</u>	<u>375,800.88</u>	<u>48.5%</u>
TOTAL INSTRUCTION	1,955,452.86	8,901,212.00	25,136,631.60	35.4%	2,016,685.18	8,777,612.31	24,418,116.22	35.9%
Guidance	72,192.08	421,032.15	962,943.00	43.7%	70,407.65	371,605.23	853,120.54	43.6%
Health Services	132,029.83	582,261.68	1,462,526.00	39.8%	98,845.52	480,784.84	1,133,368.70	42.4%
Improvement of Instruction	34,285.49	169,340.98	576,256.00	29.4%	34,286.57	170,909.14	443,810.41	38.5%
Professional Development	11,654.55	130,033.73	156,001.00	83.4%	10,543.94	74,535.76	149,263.30	49.9%
Media Services (Library)	46,408.44	203,573.04	551,870.00	36.9%	46,018.20	205,847.58	591,371.52	34.8%
Board of Education Services	5,768.54	34,916.28	83,305.00	41.9%	1,730.66	26,061.60	71,822.50	36.3%
Executive Administration	83,255.94	505,727.10	1,042,490.00	48.5%	100,231.70	715,932.42	1,177,771.37	60.8%
Building Level Admin	205,394.54	1,052,975.11	2,589,819.64	40.7%	220,910.60	1,162,383.74	2,681,354.80	43.4%
Business/Fiscal/Internal Svcs	20,589.73	134,459.26	306,434.00	43.9%	4,910.21	35,638.25	128,659.22	27.7%
Operation of Plant	723,919.04	1,942,609.11	3,401,138.76	57.1%	752,067.81	1,841,504.64	3,137,347.98	58.7%
Security Services	11,681.57	44,294.34	81,792.00	54.2%	-	37,640.41	87,004.37	43.3%
Pupil Transportation	243,177.03	1,375,104.64	2,883,786.00	47.7%	219,421.99	1,252,786.29	2,729,520.84	45.9%
Food Services	200,199.27	1,134,379.39	2,184,115.00	51.9%	178,558.36	1,141,559.41	2,478,867.68	46.1%
Central Office Support Svcs	47,876.77	778,027.87	1,389,858.00	56.0%	94,882.72	627,083.79	1,140,512.25	55.0%
Other Supporting Services	-	-	-	0.0%	-	-	-	0.0%
TOTAL SUPPORT SERVICES	1,838,432.82	8,508,734.68	17,672,334.40	48.1%	1,832,815.93	8,144,273.10	16,803,795.48	48.5%
Community Services	39,062.84	166,393.42	478,366.00	34.8%	36,997.67	155,168.33	426,406.15	36.4%
Facilities Acq & Construct	-	9,691.74	9,692.00	0.0%	23,309.23	78,564.18	122,956.39	63.9%
Other	-	36,763.56	46,948.00	78.3%	1,600.50	12,055.99	13,656.49	88.3%
TOTAL OTHER	39,062.84	212,848.72	535,006.00	39.8%	61,907.40	245,788.50	563,019.03	43.7%
TOTAL EXPENDITURES	3,832,948.52	17,622,795.40	43,343,972.00	40.7%	3,911,408.51	17,167,673.91	41,784,930.73	41.1%