

LEBANON R-3 SCHOOLS  
FINANCIAL STATEMENT - OPERATING FUNDS  
APRIL 2019

|                                 | CURRENT YEAR<br>(2018-19) |                      |                      |               | PRIOR YEAR<br>(2017-18) |                      |                      |               |
|---------------------------------|---------------------------|----------------------|----------------------|---------------|-------------------------|----------------------|----------------------|---------------|
|                                 | Month                     | Year to Date         | Annual Budget        | % of Budget   | Month                   | Year to Date         | Actual Year End      | % of Year End |
| <b>REVENUE SUMMARY</b>          |                           |                      |                      |               |                         |                      |                      |               |
| Current & Delinquent Taxes      | 126,235.62                | 9,658,778.97         | 9,886,561.00         | 97.7%         | 121,488.39              | 8,577,821.98         | 8,695,104.46         | 98.7%         |
| Sales Taxes (Prop C)            | 312,914.22                | 3,596,425.20         | 4,315,406.00         | 83.3%         | 284,696.81              | 3,451,844.15         | 4,232,967.15         | 81.5%         |
| Student Activities              | 90,348.74                 | 869,851.97           | 935,000.00           | 93.0%         | 73,156.07               | 863,932.20           | 1,071,537.73         | 80.6%         |
| Other Local Revenue             | <u>99,968.12</u>          | <u>1,774,766.28</u>  | <u>2,337,741.00</u>  | <u>75.9%</u>  | <u>85,809.02</u>        | <u>1,776,697.72</u>  | <u>2,549,030.77</u>  | <u>69.7%</u>  |
| <b>TOTAL LOCAL REVENUE</b>      | <b>629,466.70</b>         | <b>15,899,822.42</b> | <b>17,474,708.00</b> | <b>91.0%</b>  | <b>565,150.29</b>       | <b>14,670,296.05</b> | <b>16,548,640.11</b> | <b>88.6%</b>  |
| <b>TOTAL COUNTY REVENUE</b>     | <b>-</b>                  | <b>686,672.80</b>    | <b>706,988.00</b>    | <b>97.1%</b>  | <b>-</b>                | <b>685,871.72</b>    | <b>685,871.72</b>    | <b>100.0%</b> |
| Basic Formula                   | 1,548,384.68              | 15,207,563.35        | 19,034,337.00        | 79.9%         | 1,475,081.13            | 14,670,735.06        | 17,630,621.74        | 83.2%         |
| Transportation                  | 37,712.00                 | 368,057.00           | 415,000.00           | 88.7%         | 33,570.00               | 335,952.00           | 403,123.00           | 83.3%         |
| Other State Revenue             | <u>137,604.13</u>         | <u>1,128,088.02</u>  | <u>2,456,407.00</u>  | <u>45.9%</u>  | <u>191,879.70</u>       | <u>1,401,619.34</u>  | <u>2,051,334.92</u>  | <u>68.3%</u>  |
| <b>TOTAL STATE REVENUE</b>      | <b>1,723,700.81</b>       | <b>16,703,708.37</b> | <b>21,905,744.00</b> | <b>76.3%</b>  | <b>1,700,530.83</b>     | <b>16,408,306.40</b> | <b>20,085,079.66</b> | <b>81.7%</b>  |
| <b>TOTAL FEDERAL REVENUE</b>    | <b>267,727.44</b>         | <b>3,508,410.77</b>  | <b>4,663,800.00</b>  | <b>75.2%</b>  | <b>516,618.27</b>       | <b>3,645,482.65</b>  | <b>4,486,491.90</b>  | <b>81.3%</b>  |
| <b>TOTAL REVENUE</b>            | <b>2,620,894.95</b>       | <b>36,798,614.36</b> | <b>44,751,240.00</b> | <b>82.2%</b>  | <b>2,782,299.39</b>     | <b>35,409,956.82</b> | <b>41,806,083.39</b> | <b>84.7%</b>  |
| <b>EXPENDITURES BY OBJECT</b>   |                           |                      |                      |               |                         |                      |                      |               |
| Salaries                        | 1,998,180.51              | 17,407,567.92        | 25,633,720.50        | 67.9%         | 1,976,131.64            | 17,078,606.51        | 24,740,053.57        | 69.0%         |
| Board Paid Insurance            | 331,232.23                | 2,752,743.80         | 3,840,614.00         | 71.7%         | 339,264.18              | 2,807,289.39         | 3,756,294.96         | 74.7%         |
| Other Benefits                  | <u>343,348.84</u>         | <u>3,177,594.04</u>  | <u>4,625,651.00</u>  | <u>68.7%</u>  | <u>340,513.87</u>       | <u>3,137,486.88</u>  | <u>4,430,666.06</u>  | <u>70.8%</u>  |
| <b>TOTAL EMPLOYEE COSTS</b>     | <b>2,672,761.58</b>       | <b>23,337,905.76</b> | <b>34,099,985.50</b> | <b>68.4%</b>  | <b>2,655,909.69</b>     | <b>23,023,382.78</b> | <b>32,927,014.59</b> | <b>69.9%</b>  |
| <b>PURCHASED SERVICES</b>       | <b>273,194.21</b>         | <b>2,966,129.15</b>  | <b>3,383,226.15</b>  | <b>87.7%</b>  | <b>383,319.17</b>       | <b>2,683,683.72</b>  | <b>3,100,723.93</b>  | <b>86.6%</b>  |
| Student Activities              | 81,451.10                 | 888,548.31           | 850,000.00           | 104.5%        | 75,296.35               | 769,528.26           | 984,223.41           | 78.2%         |
| Supplies                        | 358,334.65                | 2,744,962.80         | 3,231,645.59         | 84.9%         | 300,475.72              | 2,573,391.68         | 2,979,367.96         | 86.4%         |
| Utilities                       | <u>82,023.39</u>          | <u>716,433.05</u>    | <u>894,307.00</u>    | <u>80.1%</u>  | <u>68,460.05</u>        | <u>641,342.61</u>    | <u>783,485.71</u>    | <u>81.9%</u>  |
| <b>TOTAL SUPPLIES</b>           | <b>521,809.14</b>         | <b>4,349,944.16</b>  | <b>4,975,952.59</b>  | <b>87.4%</b>  | <b>444,232.12</b>       | <b>3,984,262.55</b>  | <b>4,747,077.08</b>  | <b>83.9%</b>  |
| <b>CAPITAL OUTLAY</b>           | <b>18,684.65</b>          | <b>727,610.78</b>    | <b>952,320.76</b>    | <b>76.4%</b>  | <b>141,092.18</b>       | <b>972,112.37</b>    | <b>996,458.64</b>    | <b>97.6%</b>  |
| <b>OTHER EXPENDITURES</b>       | <b>-</b>                  | <b>36,763.56</b>     | <b>46,948.00</b>     | <b>78.3%</b>  | <b>-</b>                | <b>12,055.99</b>     | <b>13,656.49</b>     | <b>88.3%</b>  |
| <b>TOTAL EXPENDITURES</b>       | <b>3,486,449.58</b>       | <b>31,418,353.41</b> | <b>43,458,433.00</b> | <b>72.3%</b>  | <b>3,624,553.16</b>     | <b>30,675,497.41</b> | <b>41,784,930.73</b> | <b>73.4%</b>  |
| <b>EXPENDITURES BY FUNCTION</b> |                           |                      |                      |               |                         |                      |                      |               |
| Regular Education               | 1,200,057.52              | 9,997,944.17         | 15,662,371.86        | 63.8%         | 1,261,535.11            | 10,133,233.45        | 15,420,025.28        | 65.7%         |
| Special Education               | 522,903.53                | 4,362,873.18         | 6,449,464.00         | 67.6%         | 512,939.41              | 4,280,945.35         | 5,998,719.69         | 71.4%         |
| Vocational Instruction          | 130,427.45                | 1,169,360.02         | 1,666,586.74         | 70.2%         | 115,900.98              | 1,198,257.36         | 1,639,346.96         | 73.1%         |
| Student Activities              | 81,451.10                 | 888,548.31           | 850,000.00           | 104.5%        | 75,296.35               | 769,528.26           | 984,223.41           | 78.2%         |
| Other (Athletics, Tuition)      | <u>60,022.00</u>          | <u>527,112.24</u>    | <u>478,885.00</u>    | <u>110.1%</u> | <u>28,620.88</u>        | <u>303,901.55</u>    | <u>375,800.88</u>    | <u>80.9%</u>  |
| <b>TOTAL INSTRUCTION</b>        | <b>1,994,861.60</b>       | <b>16,945,837.92</b> | <b>25,107,307.60</b> | <b>67.5%</b>  | <b>1,994,292.73</b>     | <b>16,685,865.97</b> | <b>24,418,116.22</b> | <b>68.3%</b>  |
| Guidance                        | 74,073.11                 | 715,643.65           | 960,906.00           | 74.5%         | 63,781.38               | 636,702.15           | 853,120.54           | 74.6%         |
| Health Services                 | 159,705.69                | 1,128,439.81         | 1,469,025.00         | 76.8%         | 97,762.58               | 861,672.58           | 1,133,368.70         | 76.0%         |
| Improvement of Instruction      | 35,778.62                 | 311,065.12           | 576,256.00           | 54.0%         | 34,224.57               | 308,621.68           | 443,810.41           | 69.5%         |
| Professional Development        | 5,164.61                  | 169,182.37           | 156,001.00           | 108.4%        | 13,335.38               | 115,274.22           | 149,263.30           | 77.2%         |
| Media Services (Library)        | 39,786.59                 | 374,197.65           | 555,082.00           | 67.4%         | 52,776.60               | 395,295.18           | 591,371.52           | 66.8%         |
| Board of Education Services     | 513.08                    | 38,866.02            | 69,791.00            | 55.7%         | 5,878.15                | 39,214.61            | 71,822.50            | 54.6%         |
| Executive Administration        | 84,183.57                 | 848,238.82           | 1,036,612.00         | 81.8%         | 64,227.24               | 1,005,861.84         | 1,177,771.37         | 85.4%         |
| Building Level Admin            | 206,296.48                | 1,875,703.95         | 2,579,757.64         | 72.7%         | 222,543.09              | 2,040,714.15         | 2,681,354.80         | 76.1%         |
| Business/Fiscal/Internal Svcs   | 20,199.83                 | 238,789.97           | 301,997.00           | 79.1%         | 22,524.41               | 82,382.08            | 128,659.22           | 64.0%         |
| Operation of Plant              | 214,585.66                | 2,804,363.19         | 3,460,881.76         | 81.0%         | 242,521.53              | 2,735,257.26         | 3,137,347.98         | 87.2%         |
| Security Services               | 7,344.94                  | 75,748.73            | 81,792.00            | 92.6%         | 8,405.74                | 71,014.49            | 87,004.37            | 81.6%         |
| Pupil Transportation            | 269,597.12                | 2,381,523.65         | 2,958,736.00         | 80.5%         | 222,649.69              | 2,133,913.55         | 2,729,520.84         | 78.2%         |
| Food Services                   | 278,445.51                | 2,106,427.28         | 2,253,932.00         | 93.5%         | 279,470.88              | 2,117,641.98         | 2,478,867.68         | 85.4%         |
| Central Office Support Svcs     | <u>55,379.96</u>          | <u>1,034,399.58</u>  | <u>1,350,251.00</u>  | <u>76.6%</u>  | <u>260,705.98</u>       | <u>1,014,348.83</u>  | <u>1,140,512.25</u>  | <u>88.9%</u>  |
| <b>TOTAL SUPPORT SERVICES</b>   | <b>1,451,054.77</b>       | <b>14,102,589.79</b> | <b>17,811,020.40</b> | <b>79.2%</b>  | <b>1,590,807.22</b>     | <b>13,557,914.60</b> | <b>16,803,795.48</b> | <b>80.7%</b>  |
| Community Services              | 40,533.21                 | 323,470.40           | 483,465.00           | 66.9%         | 37,747.63               | 296,857.46           | 426,406.15           | 69.6%         |
| Facilities Acq & Construct      | -                         | 9,691.74             | 9,692.00             | 100.0%        | 1,705.58                | 122,803.39           | 122,956.39           | 99.9%         |
| Other                           | -                         | <u>36,763.56</u>     | <u>46,948.00</u>     | <u>78.3%</u>  | -                       | <u>12,055.99</u>     | <u>13,656.49</u>     | <u>88.3%</u>  |
| <b>TOTAL OTHER</b>              | <b>40,533.21</b>          | <b>369,925.70</b>    | <b>540,105.00</b>    | <b>68.5%</b>  | <b>39,453.21</b>        | <b>431,716.84</b>    | <b>563,019.03</b>    | <b>76.7%</b>  |
| <b>TOTAL EXPENDITURES</b>       | <b>3,486,449.58</b>       | <b>31,418,353.41</b> | <b>43,458,433.00</b> | <b>72.3%</b>  | <b>3,624,553.16</b>     | <b>30,675,497.41</b> | <b>41,784,930.73</b> | <b>73.4%</b>  |