

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
AUGUST 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	52,242.17	111,111.60	9,869,158.00	1.1%	45,986.14	92,017.61	8,695,104.46	1.1%
Sales Taxes (Prop C)	440,187.74	716,810.53	4,346,728.00	16.5%	385,680.48	745,371.89	4,232,967.15	17.6%
Student Activities	60,217.60	62,632.97	935,000.00	6.7%	48,661.41	62,331.78	1,071,537.73	5.8%
Other Local Revenue	88,034.96	93,451.49	2,318,272.00	4.0%	96,153.13	98,784.14	2,549,030.77	3.9%
TOTAL LOCAL REVENUE	640,682.47	984,006.59	17,469,158.00	5.6%	576,481.16	998,505.42	16,548,640.11	6.0%
TOTAL COUNTY REVENUE	113,538.72	113,538.72	690,000.00	16.5%	110,801.59	110,801.59	685,871.72	16.2%
Basic Formula	1,405,748.41	2,758,623.39	18,815,019.00	14.7%	1,521,793.39	2,899,189.95	17,630,621.74	16.4%
Transportation	38,406.00	76,811.00	415,000.00	18.5%	32,625.00	65,250.00	403,123.00	16.2%
Other State Revenue	-	-	2,426,407.00	0.0%	-	-	2,051,334.92	0.0%
TOTAL STATE REVENUE	1,444,154.41	2,835,434.39	21,656,426.00	13.1%	1,554,418.39	2,964,439.95	20,085,079.66	14.8%
TOTAL FEDERAL REVENUE	-	105,792.35	4,705,887.00	2.2%	658.24	105,449.31	4,486,491.90	2.4%
TOTAL REVENUE	2,198,375.60	4,038,772.05	44,521,471.00	9.1%	2,242,359.38	4,179,196.27	41,806,083.39	10.0%
EXPENDITURES BY OBJECT								
Salaries	573,575.92	881,575.32	25,756,145.50	3.4%	548,613.71	849,641.85	24,740,053.57	3.4%
Board Paid Insurance	59,248.91	117,196.47	3,772,288.00	3.1%	57,760.98	103,045.98	3,756,294.96	2.7%
Other Benefits	92,999.39	142,455.54	4,584,569.00	3.1%	92,167.00	145,180.00	4,430,666.06	3.3%
TOTAL EMPLOYEE COSTS	725,824.22	1,141,227.33	34,113,002.50	3.3%	698,541.69	1,097,867.83	32,927,014.59	3.3%
PURCHASED SERVICES	281,017.36	507,568.15	3,082,841.59	16.5%	184,900.32	419,989.53	3,100,723.93	13.5%
Student Activities	40,651.41	76,645.67	850,000.00	9.0%	33,830.53	46,175.60	984,223.41	4.7%
Supplies	421,236.78	566,275.56	3,224,768.15	17.6%	315,690.57	467,642.78	2,979,367.96	15.7%
Utilities	57,138.57	118,583.19	777,350.00	15.3%	54,569.72	110,758.85	783,485.71	14.1%
TOTAL SUPPLIES	519,026.76	761,504.42	4,852,118.15	15.7%	404,090.82	624,577.23	4,747,077.08	13.2%
CAPITAL OUTLAY	187,679.52	309,274.32	1,052,317.00	29.4%	114,672.77	534,821.57	996,458.64	53.7%
OTHER EXPENDITURES	28,237.90	31,122.54	46,792.00	66.5%	4,002.99	10,455.49	13,656.49	76.6%
TOTAL EXPENDITURES	1,741,785.76	2,750,696.76	43,147,071.24	6.4%	1,406,208.59	2,687,711.65	41,784,930.73	6.4%
EXPENDITURES BY FUNCTION								
Regular Education	250,931.93	322,749.76	15,691,594.00	2.1%	147,721.35	273,352.89	15,420,025.28	1.8%
Special Education	38,716.52	43,403.67	6,591,542.00	0.7%	30,235.92	35,042.04	5,998,719.69	0.6%
Vocational Instruction	50,249.04	71,478.00	1,619,727.74	4.4%	88,241.77	108,556.87	1,639,346.96	6.6%
Student Activities	40,651.41	76,645.67	850,000.00	9.0%	33,830.53	46,175.60	984,223.41	4.7%
Other (Adult Ed, Tuition)	57,567.70	86,064.43	456,795.00	18.8%	29,717.08	60,586.47	375,800.88	16.1%
TOTAL INSTRUCTION	438,116.60	600,341.53	25,209,658.74	2.4%	329,746.65	523,713.87	24,418,116.22	2.1%
Guidance	90,556.25	100,743.21	938,618.00	10.7%	63,874.53	75,342.24	853,120.54	8.8%
Health Services	61,392.71	73,719.22	1,157,601.00	6.4%	61,009.54	68,447.00	1,133,368.70	6.0%
Improvement of Instruction	9,049.61	17,444.48	575,256.00	3.0%	8,959.22	24,355.19	443,810.41	5.5%
Professional Development	24,741.29	72,079.38	156,001.00	46.2%	26,648.89	27,426.00	149,263.30	18.4%
Media Services (Library)	6,481.42	13,547.92	551,870.00	2.5%	4,631.47	10,148.63	591,371.52	1.7%
Board of Education Services	527.79	2,554.80	79,705.00	3.2%	525.53	6,158.98	71,822.50	8.6%
Executive Administration	124,472.93	203,254.66	1,044,590.00	19.5%	151,830.09	277,217.49	1,177,771.37	23.5%
Building Level Admin	144,232.31	213,659.66	2,586,159.50	8.3%	163,094.10	232,899.85	2,681,354.80	8.7%
Business/Fiscal/Internal Svcs	23,614.49	44,254.79	305,544.00	14.5%	418.35	(1,253.16)	128,659.22	-1.0%
Operation of Plant	245,551.21	513,513.14	3,481,045.00	14.8%	223,741.39	484,439.68	3,137,347.98	15.4%
Security Services	10,207.17	15,998.44	81,792.00	19.6%	7,133.07	11,545.29	87,004.37	13.3%
Pupil Transportation	135,190.50	281,804.65	2,884,670.00	9.8%	119,223.02	568,803.90	2,729,520.84	20.8%
Food Services	146,920.70	163,339.38	2,180,615.00	7.5%	154,206.57	165,533.54	2,478,867.68	6.7%
Central Office Support Svcs	249,733.59	399,550.51	1,389,858.00	28.7%	78,901.23	171,639.73	1,140,512.25	15.0%
Other Supporting Services	-	-	-	0.0%	-	-	-	0.0%
TOTAL SUPPORT SERVICES	1,272,671.97	2,115,464.24	17,413,324.50	12.1%	1,064,197.00	2,122,704.36	16,803,795.48	12.6%
Community Services	2,759.29	3,768.45	477,296.00	0.8%	8,261.95	10,237.93	426,406.15	2.4%
Facilities Acq & Construct	-	-	-	0.0%	-	20,600.00	122,956.39	16.8%
Other	28,237.90	31,122.54	46,792.00	66.5%	4,002.99	10,455.49	13,656.49	76.6%
TOTAL OTHER	30,997.19	34,890.99	524,088.00	6.7%	12,264.94	41,293.42	563,019.03	7.3%
TOTAL EXPENDITURES	1,741,785.76	2,750,696.76	43,147,071.24	6.4%	1,406,208.59	2,687,711.65	41,784,930.73	6.4%