

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
SEPTEMBER 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 | 47,002.69 | 158,114.29 | 9,869,158.00 | 1.6% | 44,645.63 | 136,663.24 | 8,695,104.46 | 1.6% |
| Sales Taxes (Prop C) | 351,951.11 | 1,068,761.64 | 4,346,728.00 | 24.6% | 294,239.09 | 1,039,610.98 | 4,232,967.15 | 24.6% |
| Student Activities | 102,221.26 | 164,854.23 | 935,000.00 | 17.6% | 146,376.74 | 208,708.52 | 1,071,537.73 | 19.5% |
| Other Local Revenue | <u>75,681.53</u> | <u>169,133.02</u> | <u>2,321,772.00</u> | <u>7.3%</u> | <u>70,822.56</u> | <u>169,606.70</u> | <u>2,549,030.77</u> | <u>6.7%</u> |
| TOTAL LOCAL REVENUE | 576,856.59 | 1,560,863.18 | 17,472,658.00 | 8.9% | 556,084.02 | 1,554,589.44 | 16,548,640.11 | 9.4% |
| TOTAL COUNTY REVENUE | 1,980.89 | 115,519.61 | 690,000.00 | 16.7% | - | 110,801.59 | 685,871.72 | 16.2% |
| Basic Formula | 1,595,776.12 | 4,354,399.51 | 18,815,019.00 | 23.1% | 1,446,698.04 | 4,345,887.99 | 17,630,621.74 | 24.6% |
| Transportation | 38,405.00 | 115,216.00 | 415,000.00 | 27.8% | 32,626.00 | 97,876.00 | 403,123.00 | 24.3% |
| Other State Revenue | - | - | <u>2,456,407.00</u> | <u>0.0%</u> | - | - | <u>2,051,334.92</u> | <u>0.0%</u> |
| TOTAL STATE REVENUE | 1,634,181.12 | 4,469,615.51 | 21,686,426.00 | 20.6% | 1,479,324.04 | 4,443,763.99 | 20,085,079.66 | 22.1% |
| TOTAL FEDERAL REVENUE | 614,152.07 | 719,944.42 | 4,417,965.00 | 16.3% | 184,080.98 | 289,530.29 | 4,486,491.90 | 6.5% |
| TOTAL REVENUE | 2,827,170.67 | 6,865,942.72 | 44,267,049.00 | 15.5% | 2,219,489.04 | 6,398,685.31 | 41,806,083.39 | 15.3% |
| EXPENDITURES BY OBJECT | | | | | | | | |
| Salaries | 2,021,973.44 | 2,903,548.76 | 25,704,206.50 | 11.3% | 1,973,496.69 | 2,823,138.54 | 24,740,053.57 | 11.4% |
| Board Paid Insurance | 315,169.45 | 432,365.92 | 3,772,288.00 | 11.5% | 333,514.36 | 436,560.34 | 3,756,294.96 | 11.6% |
| Other Benefits | <u>344,180.48</u> | <u>486,636.02</u> | <u>4,584,569.00</u> | <u>10.6%</u> | <u>338,382.27</u> | <u>483,562.27</u> | <u>4,430,666.06</u> | <u>10.9%</u> |
| TOTAL EMPLOYEE COSTS | 2,681,323.37 | 3,822,550.70 | 34,061,063.50 | 11.2% | 2,645,393.32 | 3,743,261.15 | 32,927,014.59 | 11.4% |
| PURCHASED SERVICES | 242,623.81 | 750,191.96 | 3,584,029.59 | 20.9% | 230,987.79 | 650,977.32 | 3,100,723.93 | 21.0% |
| Student Activities | 128,352.77 | 204,998.44 | 850,000.00 | 24.1% | 87,791.75 | 133,967.35 | 984,223.41 | 13.6% |
| Supplies | 329,106.28 | 895,381.84 | 3,232,053.15 | 27.7% | 345,490.59 | 813,133.37 | 2,979,367.96 | 27.3% |
| Utilities | <u>62,307.71</u> | <u>180,890.90</u> | <u>777,350.00</u> | <u>23.3%</u> | <u>58,326.61</u> | <u>169,085.46</u> | <u>783,485.71</u> | <u>21.6%</u> |
| TOTAL SUPPLIES | 519,766.76 | 1,281,271.18 | 4,859,403.15 | 26.4% | 491,608.95 | 1,116,186.18 | 4,747,077.08 | 23.5% |
| CAPITAL OUTLAY | 126,487.03 | 435,761.35 | 1,043,397.00 | 41.8% | 171,005.20 | 705,826.77 | 996,458.64 | 70.8% |
| OTHER EXPENDITURES | 3,977.17 | 35,099.71 | 46,948.00 | 74.8% | - | 10,455.49 | 13,656.49 | 76.6% |
| TOTAL EXPENDITURES | 3,574,178.14 | 6,324,874.90 | 43,594,841.24 | 14.5% | 3,538,995.26 | 6,226,706.91 | 41,784,930.73 | 14.9% |
| EXPENDITURES BY FUNCTION | | | | | | | | |
| Regular Education | 1,235,987.66 | 1,558,737.42 | 15,721,594.00 | 9.9% | 1,229,832.07 | 1,503,184.96 | 15,420,025.28 | 9.7% |
| Special Education | 506,676.25 | 550,079.92 | 6,547,977.00 | 8.4% | 486,442.24 | 521,484.28 | 5,998,719.69 | 8.7% |
| Vocational Instruction | 192,791.04 | 264,269.04 | 1,619,727.74 | 16.3% | 207,929.58 | 316,486.45 | 1,639,346.96 | 19.3% |
| Student Activities | 128,352.77 | 204,998.44 | 850,000.00 | 24.1% | 87,791.75 | 133,967.35 | 984,223.41 | 13.6% |
| Other (Athletics, Tuition) | <u>52,647.89</u> | <u>138,712.32</u> | <u>446,394.00</u> | <u>31.1%</u> | <u>36,201.02</u> | <u>96,787.49</u> | <u>375,800.88</u> | <u>25.8%</u> |
| TOTAL INSTRUCTION | 2,116,455.61 | 2,716,797.14 | 25,185,692.74 | 10.8% | 2,048,196.66 | 2,571,910.53 | 24,418,116.22 | 10.5% |
| Guidance | 96,571.06 | 197,314.27 | 938,618.00 | 21.0% | 89,507.60 | 164,849.84 | 853,120.54 | 19.3% |
| Health Services | 107,441.10 | 181,160.32 | 1,634,601.00 | 11.1% | 94,652.30 | 163,099.30 | 1,133,368.70 | 14.4% |
| Improvement of Instruction | 38,757.08 | 56,201.56 | 575,256.00 | 9.8% | 13,217.22 | 37,572.41 | 443,810.41 | 8.5% |
| Professional Development | 24,123.83 | 96,203.21 | 156,001.00 | 61.7% | 21,492.06 | 48,918.06 | 149,263.30 | 32.8% |
| Media Services (Library) | 40,935.76 | 54,483.68 | 551,870.00 | 9.9% | 45,311.97 | 55,460.60 | 591,371.52 | 9.4% |
| Board of Education Services | 20,393.25 | 22,948.05 | 79,705.00 | 28.8% | 15,045.50 | 21,204.48 | 71,822.50 | 29.5% |
| Executive Administration | 75,451.29 | 278,705.95 | 1,044,590.00 | 26.7% | 130,725.18 | 407,942.67 | 1,177,771.37 | 34.6% |
| Building Level Admin | 214,767.19 | 428,426.85 | 2,586,159.50 | 16.6% | 239,236.34 | 472,136.19 | 2,681,354.80 | 17.6% |
| Business/Fiscal/Internal Svcs | 21,197.33 | 65,452.12 | 305,544.00 | 21.4% | 1,532.55 | 279.39 | 128,659.22 | 0.2% |
| Operation of Plant | 213,784.22 | 727,297.36 | 3,481,045.00 | 20.9% | 247,583.39 | 732,023.07 | 3,137,347.98 | 23.3% |
| Security Services | 8,490.83 | 24,489.27 | 81,792.00 | 29.9% | 8,385.93 | 19,931.22 | 87,004.37 | 22.9% |
| Pupil Transportation | 247,269.26 | 529,073.91 | 2,875,750.00 | 18.4% | 175,420.22 | 744,224.12 | 2,729,520.84 | 27.3% |
| Food Services | 237,968.85 | 401,308.23 | 2,184,115.00 | 18.4% | 232,515.59 | 398,049.13 | 2,478,867.68 | 16.1% |
| Central Office Support Svcs | 68,758.86 | 468,309.37 | 1,389,858.00 | 33.7% | 133,442.23 | 305,081.96 | 1,140,512.25 | 26.7% |
| Other Supporting Services | - | - | - | 0.0% | - | - | - | 0.0% |
| TOTAL SUPPORT SERVICES | 1,415,909.91 | 3,531,374.15 | 17,884,904.50 | 19.7% | 1,448,068.08 | 3,570,772.44 | 16,803,795.48 | 21.2% |
| Community Services | 37,835.45 | 41,603.90 | 477,296.00 | 8.7% | 35,983.04 | 46,220.97 | 426,406.15 | 10.8% |
| Facilities Acq & Construct | - | - | - | 0.0% | 6,747.48 | 27,347.48 | 122,956.39 | 22.2% |
| Other | <u>3,977.17</u> | <u>35,099.71</u> | <u>46,948.00</u> | <u>74.8%</u> | <u>-</u> | <u>10,455.49</u> | <u>13,656.49</u> | <u>76.6%</u> |
| TOTAL OTHER | 41,812.62 | 76,703.61 | 524,244.00 | 14.6% | 42,730.52 | 84,023.94 | 563,019.03 | 14.9% |
| TOTAL EXPENDITURES | 3,574,178.14 | 6,324,874.90 | 43,594,841.24 | 14.5% | 3,538,995.26 | 6,226,706.91 | 41,784,930.73 | 14.9% |