

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
SEPTEMBER 2025

	CURRENT YEAR (2025-26)				PRIOR YEAR (2024-25)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	58,783.28	230,449.32	15,044,124.00	1.5%	50,015.09	213,823.13	14,283,128.02	1.5%
Sales Taxes (Prop C)	542,227.97	1,630,184.22	6,610,133.00	24.7%	510,653.43	1,927,304.93	6,479,361.39	29.7%
Student Activities	152,492.99	369,708.94	1,662,372.00	22.2%	62,576.22	241,659.80	1,629,105.08	14.8%
Other Local Revenue	<u>129,844.16</u>	<u>426,926.47</u>	<u>3,789,073.00</u>	<u>11.3%</u>	<u>128,722.87</u>	<u>501,574.50</u>	<u>3,947,989.14</u>	<u>12.7%</u>
TOTAL LOCAL REVENUE	883,348.40	2,657,268.95	27,105,702.00	9.8%	751,967.61	2,884,362.36	26,339,583.63	11.0%
TOTAL COUNTY REVENUE	-	151,072.03	1,097,917.00	13.8%	-	144,675.83	1,039,626.75	13.9%
Basic Formula	1,706,644.46	5,055,252.59	21,916,517.00	23.1%	1,781,705.40	4,855,036.31	19,956,792.26	24.3%
Transportation	135,563.00	406,688.00	1,626,695.00	25.0%	136,535.00	409,606.00	1,630,946.00	25.1%
Other State Revenue	<u>2,597.11</u>	<u>341,800.32</u>	<u>3,541,942.00</u>	<u>9.7%</u>	<u>13,409.35</u>	<u>(136,070.65)</u>	<u>4,399,986.23</u>	<u>-3.1%</u>
TOTAL STATE REVENUE	1,844,804.57	5,803,740.91	27,085,154.00	21.4%	1,931,649.75	5,128,571.66	25,987,724.49	19.7%
TOTAL FEDERAL REVENUE	1,384.22	1,513,163.75	6,999,351.00	21.6%	423,798.22	1,333,025.51	5,825,493.40	22.9%
TOTAL REVENUE	2,729,537.19	10,125,245.64	62,288,124.00	16.3%	3,107,415.58	9,490,635.36	59,192,428.27	16.0%
EXPENDITURES BY OBJECT								
Salaries	2,873,805.48	4,353,880.18	37,970,751.37	11.5%	2,785,561.20	4,172,917.64	36,367,878.48	11.5%
Board Paid Insurance	346,386.26	463,068.16	4,075,782.00	11.4%	338,414.74	449,845.79	3,927,489.69	11.5%
Other Benefits	<u>473,934.84</u>	<u>697,391.36</u>	<u>6,646,677.00</u>	<u>10.5%</u>	<u>463,909.22</u>	<u>675,118.17</u>	<u>6,365,779.06</u>	<u>10.6%</u>
TOTAL EMPLOYEE COSTS	3,694,126.58	5,514,339.70	48,693,210.37	11.3%	3,587,885.16	5,297,881.60	46,661,147.23	11.4%
PURCHASED SERVICES	392,308.23	1,279,189.71	5,212,986.96	24.5%	329,974.38	1,114,137.87	5,358,164.43	20.8%
Student Activities	106,715.91	190,445.84	1,200,000.00	15.9%	137,421.20	317,745.28	1,548,868.58	20.5%
Supplies	522,794.86	1,360,211.55	4,507,922.67	30.2%	524,794.04	1,394,276.74	4,466,271.11	31.2%
Utilities	<u>72,486.13</u>	<u>190,241.14</u>	<u>860,697.00</u>	<u>22.1%</u>	<u>35,899.70</u>	<u>177,529.96</u>	<u>860,263.30</u>	<u>20.6%</u>
TOTAL SUPPLIES	701,996.90	1,740,898.53	6,568,619.67	26.5%	698,114.94	1,889,551.98	6,875,402.99	27.5%
CAPITAL OUTLAY	307,801.99	1,306,939.37	1,470,147.00	88.9%	394,591.37	1,516,033.35	1,939,223.39	78.2%
OTHER EXPENDITURES	7,082.58	176,073.40	621,691.00	28.3%	9,561.08	171,055.95	1,018,061.33	16.8%
TOTAL EXPENDITURES	5,103,316.28	10,017,440.71	62,566,655.00	16.0%	5,020,126.93	9,988,660.75	61,851,999.37	16.1%
EXPENDITURES BY FUNCTION								
Regular Education	1,631,964.11	1,974,574.09	21,028,887.37	9.4%	1,559,559.20	1,878,989.57	20,107,946.98	9.3%
Special Education	636,035.44	678,218.65	8,228,566.00	8.2%	672,824.94	725,387.45	7,712,098.24	9.4%
Vocational Instruction	378,595.61	521,309.39	2,093,840.67	24.9%	301,389.79	363,231.11	2,291,675.21	15.9%
Student Activities	106,715.91	190,445.84	1,200,000.00	15.9%	137,421.20	317,745.28	1,548,868.58	20.5%
Other (Athletics, Tuition)	<u>117,916.79</u>	<u>295,278.60</u>	<u>1,273,893.96</u>	<u>23.2%</u>	<u>84,810.55</u>	<u>258,814.91</u>	<u>1,544,417.60</u>	<u>16.8%</u>
TOTAL INSTRUCTION	2,871,227.86	3,659,826.57	33,825,188.00	10.8%	2,756,005.68	3,544,168.32	33,205,006.61	10.7%
Guidance	112,465.44	267,452.42	1,360,728.00	19.7%	151,948.50	247,351.83	1,363,423.12	18.1%
Health Services	166,730.39	236,824.27	2,042,268.00	11.6%	153,843.83	231,803.40	1,963,227.89	11.8%
Improvement of Instruction	129,808.78	290,321.92	1,157,733.00	25.1%	41,750.21	292,433.53	1,136,781.30	25.7%
Professional Development	14,180.66	71,449.31	184,057.00	38.8%	4,034.70	131,042.15	175,954.89	74.5%
Media Services (Library)	68,488.69	85,460.91	744,848.00	11.5%	67,293.29	79,275.41	803,428.74	9.9%
Board of Education Services	2,706.50	32,050.61	94,735.00	33.8%	692.50	28,991.94	96,552.20	30.0%
Executive Administration	94,423.38	277,835.77	1,208,650.00	23.0%	98,487.22	329,883.91	1,121,445.51	29.4%
Building Level Admin	297,296.92	555,358.81	3,363,424.00	16.5%	273,483.37	514,106.24	3,134,088.55	16.4%
Business/Fiscal/Internal Svcs	37,387.35	146,187.93	488,318.00	29.9%	38,416.86	144,716.03	482,987.98	30.0%
Operation of Plant	353,624.36	1,332,751.36	5,484,563.00	24.3%	282,813.19	1,127,700.95	5,265,238.14	21.4%
Security Services	15,790.84	83,209.41	276,580.00	30.1%	24,179.03	60,262.06	270,932.77	22.2%
Pupil Transportation	408,083.03	949,204.52	4,616,701.00	20.6%	394,657.27	913,856.19	5,230,709.32	17.5%
Food Services	305,893.39	524,471.88	3,255,287.00	16.1%	289,668.87	511,160.22	3,001,428.25	17.0%
Central Office Support Svcs	<u>121,610.29</u>	<u>1,208,457.35</u>	<u>2,426,355.00</u>	<u>49.8%</u>	<u>144,796.25</u>	<u>1,067,163.03</u>	<u>1,919,494.29</u>	<u>55.6%</u>
TOTAL SUPPORT SERVICES	2,128,490.02	6,061,036.47	26,704,247.00	22.7%	1,966,065.09	5,679,746.89	25,965,692.95	21.9%
Community Services	96,515.82	104,941.27	1,143,632.00	9.2%	73,132.10	80,418.13	1,195,919.37	6.7%
Facilities Acq & Construct	-	15,563.00	271,897.00	5.7%	215,362.98	513,271.46	467,319.11	109.8%
Other	<u>7,082.58</u>	<u>176,073.40</u>	<u>621,691.00</u>	<u>28.3%</u>	<u>9,561.08</u>	<u>171,055.95</u>	<u>1,018,061.33</u>	<u>16.8%</u>
TOTAL OTHER	103,598.40	296,577.67	2,037,220.00	14.6%	298,056.16	764,745.54	2,681,299.81	28.5%
TOTAL EXPENDITURES	5,103,316.28	10,017,440.71	62,566,655.00	16.0%	5,020,126.93	9,988,660.75	61,851,999.37	16.1%