

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
DECEMBER 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	5,063,908.29	5,508,902.10	15,044,124.00	36.6%	2,709,596.08	3,050,407.92	14,283,128.02	21.4%
Sales Taxes (Prop C)	539,786.39	3,246,417.20	6,610,133.00	49.1%	416,104.13	3,515,944.78	6,479,361.39	54.3%
Student Activities	63,308.35	677,852.85	1,662,372.00	40.8%	83,119.61	604,924.87	1,629,105.08	37.1%
Other Local Revenue	<u>668,021.31</u>	<u>1,363,977.80</u>	<u>4,259,480.00</u>	<u>32.0%</u>	<u>922,221.32</u>	<u>1,644,355.34</u>	<u>3,948,002.14</u>	<u>41.7%</u>
TOTAL LOCAL REVENUE	6,335,024.34	10,797,149.95	27,576,109.00	39.2%	4,131,041.14	8,815,632.91	26,339,596.63	33.5%
TOTAL COUNTY REVENUE	-	151,072.03	1,097,917.00	13.8%	-	144,675.83	1,039,626.75	13.9%
Basic Formula	1,678,110.25	10,257,842.05	21,916,517.00	46.8%	1,617,315.46	9,709,244.44	19,956,792.26	48.7%
Transportation	175,787.00	961,735.00	1,626,695.00	59.1%	127,244.00	814,555.00	1,630,946.00	49.9%
Other State Revenue	<u>95,265.09</u>	<u>502,962.38</u>	<u>3,541,942.00</u>	<u>14.2%</u>	<u>97,083.47</u>	<u>150,192.82</u>	<u>4,399,986.23</u>	<u>3.4%</u>
TOTAL STATE REVENUE	1,949,162.34	11,722,539.43	27,085,154.00	43.3%	1,841,642.93	10,673,992.26	25,987,724.49	41.1%
TOTAL FEDERAL REVENUE	829,216.57	3,437,719.91	6,999,351.00	49.1%	464,913.82	2,711,901.83	5,825,493.40	46.6%
TOTAL REVENUE	9,113,403.25	26,108,481.32	62,758,531.00	41.6%	6,437,597.89	22,346,202.83	59,192,441.27	37.8%
EXPENDITURES BY OBJECT								
Salaries	3,070,376.05	14,020,781.31	37,651,429.22	37.2%	2,971,125.96	13,423,370.91	36,367,945.23	36.9%
Board Paid Insurance	355,620.35	1,527,993.76	4,002,460.00	38.2%	349,203.65	1,497,018.54	4,142,619.69	36.1%
Other Benefits	<u>858,709.69</u>	<u>2,630,876.48</u>	<u>6,659,455.00</u>	<u>39.5%</u>	<u>808,645.75</u>	<u>2,518,926.29</u>	<u>6,365,712.31</u>	<u>39.6%</u>
TOTAL EMPLOYEE COSTS	4,284,706.09	18,179,651.55	48,313,344.22	37.6%	4,128,975.36	17,439,315.74	46,876,277.23	37.2%
PURCHASED SERVICES	1,159,113.88	3,284,569.00	5,441,117.68	60.4%	1,197,862.39	3,246,468.25	5,358,164.43	60.6%
Student Activities	100,398.14	503,595.79	932,571.44	54.0%	101,353.99	691,055.97	1,548,868.58	44.6%
Supplies	245,363.82	2,358,146.18	4,626,959.66	51.0%	273,525.21	2,586,859.54	4,466,271.11	57.9%
Utilities	<u>60,150.15</u>	<u>404,350.86</u>	<u>860,085.00</u>	<u>47.0%</u>	<u>56,808.81</u>	<u>367,354.34</u>	<u>860,263.30</u>	<u>42.7%</u>
TOTAL SUPPLIES	405,912.11	3,266,092.83	6,419,616.10	50.9%	431,688.01	3,645,269.85	6,875,402.99	53.0%
CAPITAL OUTLAY	78,126.00	1,713,280.85	2,355,341.00	72.7%	49,244.43	1,753,362.85	1,287,797.16	136.2%
OTHER EXPENDITURES	-	176,073.40	633,490.00	27.8%	-	172,458.74	1,018,061.33	16.9%
TOTAL EXPENDITURES	5,927,858.08	26,619,667.63	63,162,909.00	42.1%	5,807,770.19	26,256,875.43	61,415,703.14	42.8%
EXPENDITURES BY FUNCTION								
Regular Education	1,543,103.18	6,835,858.18	20,437,180.02	33.4%	1,559,777.59	6,810,109.80	20,246,347.98	33.6%
Special Education	665,501.02	2,802,921.43	8,353,261.00	33.6%	667,769.47	2,805,548.38	7,894,896.24	35.5%
Vocational Instruction	152,340.93	745,616.06	2,428,703.98	30.7%	177,452.79	900,129.46	2,192,350.26	41.1%
Student Activities	100,398.14	503,595.79	932,571.44	54.0%	101,353.99	691,055.97	1,548,868.58	44.6%
Other (Athletics, Tuition)	<u>139,534.99</u>	<u>800,333.65</u>	<u>1,475,483.00</u>	<u>54.2%</u>	<u>115,748.81</u>	<u>679,302.39</u>	<u>1,494,817.60</u>	<u>45.4%</u>
TOTAL INSTRUCTION	2,600,878.26	11,688,325.11	33,627,199.44	34.8%	2,622,102.65	11,886,146.00	33,377,280.66	35.6%
Guidance	108,263.11	653,563.84	1,487,126.00	43.9%	97,446.09	553,755.93	1,363,423.12	40.6%
Health Services	192,626.75	757,576.11	2,028,590.00	37.3%	157,756.17	719,548.18	1,928,565.79	37.3%
Improvement of Instruction	45,120.55	477,132.15	1,125,882.00	42.4%	49,077.74	618,876.54	1,136,781.30	54.4%
Professional Development	748.53	93,088.50	156,800.00	59.4%	(52.94)	141,240.72	175,954.89	80.3%
Media Services (Library)	51,745.92	267,650.61	782,086.56	34.2%	65,462.61	290,153.11	803,428.74	36.1%
Board of Education Services	11,827.55	60,936.16	95,536.00	63.8%	23,713.50	68,146.94	96,552.20	70.6%
Executive Administration	83,968.06	547,138.97	1,085,308.00	50.4%	91,970.78	627,878.20	1,125,118.51	55.8%
Building Level Admin	280,970.22	1,427,936.83	3,354,069.00	42.6%	258,686.14	1,314,573.71	3,151,200.55	41.7%
Business/Fiscal/Internal Svcs	35,302.50	260,333.15	494,603.00	52.6%	30,969.26	252,640.04	482,987.98	52.3%
Operation of Plant	1,467,398.71	3,479,988.89	5,491,776.00	63.4%	1,401,870.80	3,204,286.06	5,120,470.64	62.6%
Security Services	10,183.61	115,199.19	314,783.00	36.6%	25,968.34	135,060.95	270,932.77	49.9%
Pupil Transportation	419,261.19	3,006,366.44	5,294,997.00	56.8%	401,402.70	2,275,616.54	5,264,736.32	43.2%
Food Services	237,765.02	1,404,870.35	3,263,409.00	43.0%	280,339.14	1,481,219.18	3,001,428.25	49.4%
Central Office Support Svcs	<u>181,902.48</u>	<u>1,603,757.58</u>	<u>2,416,919.00</u>	<u>66.4%</u>	<u>175,413.48</u>	<u>1,537,185.15</u>	<u>1,902,826.90</u>	<u>80.8%</u>
TOTAL SUPPORT SERVICES	3,127,084.20	14,155,538.77	27,391,884.56	51.7%	3,060,023.81	13,220,181.25	25,824,407.96	51.2%
Community Services	132,499.62	532,334.35	1,427,376.00	37.3%	110,678.38	437,645.82	1,195,919.37	36.6%
Facilities Acq & Construct	67,396.00	67,396.00	82,959.00	81.2%	14,965.35	540,443.62	33.82	#####
Other	-	<u>176,073.40</u>	<u>633,490.00</u>	<u>27.8%</u>	-	<u>172,458.74</u>	<u>1,018,061.33</u>	<u>16.9%</u>
TOTAL OTHER	199,895.62	775,803.75	2,143,825.00	36.2%	125,643.73	1,150,548.18	2,214,014.52	52.0%
TOTAL EXPENDITURES	5,927,858.08	26,619,667.63	63,162,909.00	42.1%	5,807,770.19	26,256,875.43	61,415,703.14	42.8%