

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
JANUARY 2026

	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	8,384,680.64	13,893,582.74	15,044,124.00	92.4%	10,332,249.97	13,382,657.89	14,283,128.02	93.7%
Sales Taxes (Prop C)	539,387.39	3,785,804.59	6,610,133.00	57.3%	490,211.68	4,006,156.46	6,479,361.39	61.8%
Student Activities	97,674.50	775,527.35	1,662,372.00	46.7%	95,592.77	700,517.64	1,629,105.08	43.0%
Other Local Revenue	<u>1,433,969.88</u>	<u>2,797,947.68</u>	<u>4,259,480.00</u>	<u>65.7%</u>	<u>768,178.66</u>	<u>2,412,534.00</u>	<u>3,948,002.14</u>	<u>61.1%</u>
TOTAL LOCAL REVENUE	10,455,712.41	21,252,862.36	27,576,109.00	77.1%	11,686,233.08	20,501,865.99	26,339,596.63	77.8%
TOTAL COUNTY REVENUE	758,560.10	909,632.13	1,097,917.00	82.9%	738,192.10	882,867.93	1,039,626.75	84.9%
Basic Formula	1,740,263.51	11,998,105.56	21,916,517.00	54.7%	1,627,494.57	11,336,739.01	19,956,792.26	56.8%
Transportation	142,581.00	1,104,316.00	1,626,695.00	67.9%	140,649.00	955,204.00	1,630,946.00	58.6%
Other State Revenue	<u>18,010.34</u>	<u>520,972.72</u>	<u>3,541,942.00</u>	<u>14.7%</u>	<u>17,251.28</u>	<u>167,444.10</u>	<u>4,399,986.23</u>	<u>3.8%</u>
TOTAL STATE REVENUE	1,900,854.85	13,623,394.28	27,085,154.00	50.3%	1,785,394.85	12,459,387.11	25,987,724.49	47.9%
TOTAL FEDERAL REVENUE	212,692.73	3,650,412.64	6,999,351.00	52.2%	779,201.73	3,491,103.56	5,825,493.40	59.9%
TOTAL REVENUE	13,327,820.09	39,436,301.41	62,758,531.00	62.8%	14,989,021.76	37,335,224.59	59,192,441.27	63.1%
EXPENDITURES BY OBJECT								
Salaries	3,054,383.80	17,075,165.11	37,652,369.22	45.3%	2,950,960.59	16,374,331.50	36,367,945.23	45.0%
Board Paid Insurance	355,610.25	1,883,604.01	4,002,460.00	47.1%	352,016.43	1,849,034.97	4,142,619.69	44.6%
Other Benefits	<u>501,484.63</u>	<u>3,132,361.11</u>	<u>6,659,455.00</u>	<u>47.0%</u>	<u>490,049.82</u>	<u>3,008,976.11</u>	<u>6,365,712.31</u>	<u>47.3%</u>
TOTAL EMPLOYEE COSTS	3,911,478.68	22,091,130.23	48,314,284.22	45.7%	3,793,026.84	21,232,342.58	46,876,277.23	45.3%
PURCHASED SERVICES	442,226.82	3,726,795.82	5,465,971.68	68.2%	384,712.70	3,631,180.95	5,358,164.43	67.8%
Student Activities	64,819.14	568,414.93	932,571.44	61.0%	85,769.05	776,825.02	1,548,868.58	50.2%
Supplies	272,132.84	2,630,279.02	4,616,728.66	57.0%	326,868.85	2,913,728.39	4,466,271.11	65.2%
Utilities	<u>117,555.12</u>	<u>521,905.98</u>	<u>860,085.00</u>	<u>60.7%</u>	<u>131,763.63</u>	<u>499,117.97</u>	<u>860,263.30</u>	<u>58.0%</u>
TOTAL SUPPLIES	454,507.10	3,720,599.93	6,409,385.10	58.0%	544,401.53	4,189,671.38	6,875,402.99	60.9%
CAPITAL OUTLAY	241,343.88	1,954,624.73	2,339,778.00	83.5%	69,369.05	965,815.73	1,287,797.16	75.0%
OTHER EXPENDITURES	3,621.37	179,694.77	633,490.00	28.4%	1,590.00	174,048.74	1,018,061.33	17.1%
TOTAL EXPENDITURES	5,053,177.85	31,672,845.48	63,162,909.00	50.1%	4,793,100.12	30,193,059.38	61,415,703.14	49.2%
EXPENDITURES BY FUNCTION								
Regular Education	1,560,733.65	8,396,591.83	20,425,749.02	41.1%	1,511,447.70	8,321,557.50	20,246,347.98	41.1%
Special Education	648,815.35	3,451,736.78	8,353,261.00	41.3%	650,743.28	3,456,291.66	7,894,896.24	43.8%
Vocational Instruction	269,281.10	1,014,897.16	2,428,703.98	41.8%	190,633.10	1,090,762.56	2,192,350.26	49.8%
Student Activities	64,819.14	568,414.93	932,571.44	61.0%	85,769.05	776,825.02	1,548,868.58	50.2%
Other (Athletics, Tuition)	<u>168,061.98</u>	<u>968,395.63</u>	<u>1,475,779.00</u>	<u>65.6%</u>	<u>121,711.29</u>	<u>801,013.68</u>	<u>1,494,817.60</u>	<u>53.6%</u>
TOTAL INSTRUCTION	2,711,711.22	14,400,036.33	33,616,064.44	42.8%	2,560,304.42	14,446,450.42	33,377,280.66	43.3%
Guidance	92,910.22	746,474.06	1,487,126.00	50.2%	103,250.74	657,006.67	1,363,423.12	48.2%
Health Services	160,215.02	917,791.13	2,029,790.00	45.2%	152,796.79	872,344.97	1,928,565.79	45.2%
Improvement of Instruction	37,928.42	515,060.57	1,125,882.00	45.7%	44,673.41	663,549.95	1,136,781.30	58.4%
Professional Development	11,936.33	105,024.83	162,100.00	64.8%	4,999.53	146,240.25	175,954.89	83.1%
Media Services (Library)	60,412.31	328,062.92	782,086.56	41.9%	66,926.13	357,079.24	803,428.74	44.4%
Board of Education Services	10,355.00	71,291.16	95,536.00	74.6%	1,304.00	69,450.94	96,552.20	71.9%
Executive Administration	84,982.38	632,121.35	1,085,299.00	58.2%	105,857.27	733,735.47	1,125,118.51	65.2%
Building Level Admin	282,834.02	1,710,770.85	3,354,069.00	51.0%	260,737.10	1,575,310.81	3,151,200.55	50.0%
Business/Fiscal/Internal Svcs	37,241.04	297,574.19	494,612.00	60.2%	34,711.78	287,351.82	482,987.98	59.5%
Operation of Plant	443,668.39	3,923,657.28	5,491,694.00	71.4%	475,056.83	3,671,305.89	5,120,470.64	71.7%
Security Services	10,998.91	126,198.10	314,857.00	40.1%	8,131.80	143,192.75	270,932.77	52.9%
Pupil Transportation	578,108.20	3,584,474.64	5,294,997.00	67.7%	437,155.02	2,712,771.56	5,264,736.32	51.5%
Food Services	283,087.40	1,687,957.75	3,263,409.00	51.7%	279,713.87	1,760,933.05	3,001,428.25	58.7%
Central Office Support Svcs	<u>97,828.60</u>	<u>1,701,586.18</u>	<u>2,437,125.00</u>	<u>69.8%</u>	<u>125,314.36</u>	<u>1,355,199.35</u>	<u>1,902,826.90</u>	<u>71.2%</u>
TOTAL SUPPORT SERVICES	2,192,506.24	16,348,045.01	27,418,582.56	59.6%	2,100,628.63	15,005,472.72	25,824,407.96	58.1%
Community Services	125,914.76	658,249.11	1,407,951.74	46.8%	129,407.86	567,053.68	1,195,919.37	47.4%
Facilities Acq & Construct	19,424.26	86,820.26	86,820.26	100.0%	1,169.21	33.82	33.82	100.0%
Other	<u>3,621.37</u>	<u>179,694.77</u>	<u>633,490.00</u>	<u>28.4%</u>	<u>1,590.00</u>	<u>174,048.74</u>	<u>1,018,061.33</u>	<u>17.1%</u>
TOTAL OTHER	148,960.39	924,764.14	2,128,262.00	43.5%	132,167.07	741,136.24	2,214,014.52	33.5%
TOTAL EXPENDITURES	5,053,177.85	31,672,845.48	63,162,909.00	50.1%	4,793,100.12	30,193,059.38	61,415,703.14	49.2%