

**LEBANON R-3 SCHOOLS**  
**FINANCIAL STATEMENT - OPERATING FUNDS**  
**FEBRUARY 2026**

	<b>CURRENT YEAR (2025-26)</b>				<b>PRIOR YEAR (2024-25)</b>			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
<b>REVENUE SUMMARY</b>								
Current & Delinquent Taxes	401,556.18	14,295,138.92	15,147,987.00	94.4%	258,727.07	13,641,384.96	14,283,128.02	95.5%
Sales Taxes (Prop C)	540,064.27	4,325,868.86	6,484,901.00	66.7%	586,084.42	4,592,240.88	6,479,361.39	70.9%
Student Activities	86,449.69	861,977.04	1,662,372.00	51.9%	47,980.71	748,498.35	1,629,105.08	45.9%
Other Local Revenue	<u>157,245.39</u>	<u>2,955,193.07</u>	<u>4,030,286.00</u>	<u>73.3%</u>	<u>425,951.97</u>	<u>2,838,485.97</u>	<u>3,948,002.14</u>	<u>71.9%</u>
<b>TOTAL LOCAL REVENUE</b>	<b>1,185,315.53</b>	<b>22,438,177.89</b>	<b>27,325,546.00</b>	<b>82.1%</b>	<b>1,318,744.17</b>	<b>21,820,610.16</b>	<b>26,339,596.63</b>	<b>82.8%</b>
<b>TOTAL COUNTY REVENUE</b>	<b>169,661.94</b>	<b>1,079,294.07</b>	<b>1,079,294.00</b>	<b>100.0%</b>	<b>156,887.70</b>	<b>1,039,755.63</b>	<b>1,039,626.75</b>	<b>100.0%</b>
Basic Formula	1,651,599.30	13,649,704.86	21,886,457.00	62.4%	1,617,684.18	12,954,423.19	19,956,792.26	64.9%
Transportation	153,757.00	1,258,073.00	1,886,898.00	66.7%	131,944.00	1,087,148.00	1,630,946.00	66.7%
Other State Revenue	<u>413,694.50</u>	<u>934,667.22</u>	<u>3,561,195.00</u>	<u>26.2%</u>	<u>139,611.40</u>	<u>307,055.50</u>	<u>4,399,986.23</u>	<u>7.0%</u>
<b>TOTAL STATE REVENUE</b>	<b>2,219,050.80</b>	<b>15,842,445.08</b>	<b>27,334,550.00</b>	<b>58.0%</b>	<b>1,889,239.58</b>	<b>14,348,626.69</b>	<b>25,987,724.49</b>	<b>55.2%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>386,826.37</b>	<b>4,037,239.01</b>	<b>7,019,141.00</b>	<b>57.5%</b>	<b>312,029.26</b>	<b>3,803,132.82</b>	<b>5,825,493.40</b>	<b>65.3%</b>
<b>TOTAL REVENUE</b>	<b>3,960,854.64</b>	<b>43,397,156.05</b>	<b>62,758,531.00</b>	<b>69.1%</b>	<b>3,676,900.71</b>	<b>41,012,125.30</b>	<b>59,192,441.27</b>	<b>69.3%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	3,139,780.01	20,214,945.12	37,593,717.22	53.8%	3,008,032.89	19,382,364.39	36,367,945.23	53.3%
Board Paid Insurance	357,230.94	2,240,834.95	3,996,608.00	56.1%	353,537.18	2,202,572.15	4,142,619.69	53.2%
Other Benefits	<u>515,778.68</u>	<u>3,648,139.79</u>	<u>6,636,432.00</u>	<u>55.0%</u>	<u>501,406.24</u>	<u>3,510,382.35</u>	<u>6,365,712.31</u>	<u>55.1%</u>
<b>TOTAL EMPLOYEE COSTS</b>	<b>4,012,789.63</b>	<b>26,103,919.86</b>	<b>48,226,757.22</b>	<b>54.1%</b>	<b>3,862,976.31</b>	<b>25,095,318.89</b>	<b>46,876,277.23</b>	<b>53.5%</b>
<b>PURCHASED SERVICES</b>	<b>306,470.05</b>	<b>4,033,265.87</b>	<b>5,479,780.68</b>	<b>73.6%</b>	<b>311,233.48</b>	<b>3,942,414.43</b>	<b>5,358,164.43</b>	<b>73.6%</b>
Student Activities	114,751.33	683,166.26	932,571.44	73.3%	149,884.78	926,709.80	1,548,868.58	59.8%
Supplies	342,994.33	2,973,273.35	4,602,919.66	64.6%	320,202.86	3,233,931.25	4,466,271.11	72.4%
Utilities	<u>126,400.78</u>	<u>648,306.76</u>	<u>860,085.00</u>	<u>75.4%</u>	<u>76,316.04</u>	<u>575,434.01</u>	<u>860,263.30</u>	<u>66.9%</u>
<b>TOTAL SUPPLIES</b>	<b>584,146.44</b>	<b>4,304,746.37</b>	<b>6,395,576.10</b>	<b>67.3%</b>	<b>546,403.68</b>	<b>4,736,075.06</b>	<b>6,875,402.99</b>	<b>68.9%</b>
<b>CAPITAL OUTLAY</b>	<b>229,608.73</b>	<b>2,184,233.46</b>	<b>2,427,305.00</b>	<b>90.0%</b>	<b>327,955.91</b>	<b>1,245,805.41</b>	<b>1,287,797.16</b>	<b>96.7%</b>
<b>OTHER EXPENDITURES</b>	<b>-</b>	<b>179,694.77</b>	<b>633,490.00</b>	<b>28.4%</b>	<b>188,416.77</b>	<b>362,465.51</b>	<b>1,018,061.33</b>	<b>35.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>5,133,014.85</b>	<b>36,805,860.33</b>	<b>63,162,909.00</b>	<b>58.3%</b>	<b>5,236,986.15</b>	<b>35,382,079.30</b>	<b>61,415,703.14</b>	<b>57.6%</b>
<b>EXPENDITURES BY FUNCTION</b>								
Regular Education	1,574,124.44	9,970,716.27	20,462,250.02	48.7%	1,512,634.90	9,834,192.40	20,246,347.98	48.6%
Special Education	684,446.98	4,136,183.76	8,353,261.00	49.5%	681,294.94	4,135,611.36	7,894,896.24	52.4%
Vocational Instruction	387,438.68	1,402,335.84	2,428,703.98	57.7%	162,162.28	1,252,924.84	2,192,350.26	57.1%
Student Activities	114,751.33	683,166.26	932,571.44	73.3%	149,884.78	926,709.80	1,548,868.58	59.8%
Other (Athletics, Tuition)	<u>153,804.64</u>	<u>1,122,200.27</u>	<u>1,475,779.00</u>	<u>76.0%</u>	<u>152,929.88</u>	<u>953,943.56</u>	<u>1,494,817.60</u>	<u>63.8%</u>
<b>TOTAL INSTRUCTION</b>	<b>2,914,566.07</b>	<b>17,314,602.40</b>	<b>33,652,565.44</b>	<b>51.5%</b>	<b>2,658,906.78</b>	<b>17,103,381.96</b>	<b>33,377,280.66</b>	<b>51.2%</b>
Guidance	112,496.85	858,970.91	1,487,126.00	57.8%	116,954.07	773,960.74	1,363,423.12	56.8%
Health Services	153,957.34	1,071,748.47	1,942,263.00	55.2%	156,712.96	1,029,057.93	1,928,565.79	53.4%
Improvement of Instruction	57,928.75	572,989.32	1,075,072.00	53.3%	47,134.56	710,684.51	1,136,781.30	62.5%
Professional Development	3,613.48	108,638.31	162,100.00	67.0%	5,184.44	151,424.69	175,954.89	86.1%
Media Services (Library)	56,476.63	384,539.55	782,086.56	49.2%	63,588.92	420,668.16	803,428.74	52.4%
Board of Education Services	13,116.87	84,408.03	95,536.00	88.4%	11,864.24	81,315.18	96,552.20	84.2%
Executive Administration	91,982.18	724,103.53	1,085,799.00	66.7%	106,246.55	839,982.02	1,125,118.51	74.7%
Building Level Admin	288,506.92	1,999,277.77	3,354,069.00	59.6%	263,853.93	1,839,164.74	3,151,200.55	58.4%
Business/Fiscal/Internal Svcs	38,018.48	335,592.67	508,421.00	66.0%	36,541.22	323,893.04	482,987.98	67.1%
Operation of Plant	380,816.28	4,304,473.56	5,491,694.00	78.4%	319,783.58	3,963,910.48	5,120,470.64	77.4%
Security Services	11,375.67	137,573.77	314,857.00	43.7%	34,060.33	177,253.08	270,932.77	65.4%
Pupil Transportation	452,845.77	4,037,320.41	5,294,997.00	76.2%	763,435.30	3,476,206.86	5,264,736.32	66.0%
Food Services	329,447.60	2,017,405.35	3,263,409.00	61.8%	252,194.35	2,013,127.40	3,001,428.25	67.1%
Central Office Support Svcs	<u>99,029.70</u>	<u>1,800,615.88</u>	<u>2,437,125.00</u>	<u>73.9%</u>	<u>76,592.51</u>	<u>1,431,791.86</u>	<u>1,902,826.90</u>	<u>75.2%</u>
<b>TOTAL SUPPORT SERVICES</b>	<b>2,089,612.52</b>	<b>18,437,657.53</b>	<b>27,294,554.56</b>	<b>67.6%</b>	<b>2,254,146.96</b>	<b>17,232,440.69</b>	<b>25,824,407.96</b>	<b>66.7%</b>
Community Services	128,836.26	787,085.37	1,427,376.00	55.1%	116,703.64	683,757.32	1,195,919.37	57.2%
Facilities Acq & Construct	-	86,820.26	154,923.00	56.0%	18,812.00	33.82	33.82	100.0%
Other	-	<u>179,694.77</u>	<u>633,490.00</u>	<u>28.4%</u>	<u>188,416.77</u>	<u>362,465.51</u>	<u>1,018,061.33</u>	<u>35.6%</u>
<b>TOTAL OTHER</b>	<b>128,836.26</b>	<b>1,053,600.40</b>	<b>2,215,789.00</b>	<b>47.5%</b>	<b>323,932.41</b>	<b>1,046,256.65</b>	<b>2,214,014.52</b>	<b>47.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>5,133,014.85</b>	<b>36,805,860.33</b>	<b>63,162,909.00</b>	<b>58.3%</b>	<b>5,236,986.15</b>	<b>35,382,079.30</b>	<b>61,415,703.14</b>	<b>57.6%</b>