

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
MARCH 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	174,937.62	14,470,076.54	15,147,987.00	95.5%	233,798.46	13,875,183.42	14,283,128.02	97.1%
Sales Taxes (Prop C)	540,868.89	4,866,737.75	6,484,901.00	75.0%	519,675.44	5,111,916.32	6,479,361.39	78.9%
Student Activities	194,827.23	1,056,804.27	1,662,372.00	63.6%	190,021.95	938,520.30	1,629,105.08	57.6%
Other Local Revenue	<u>115,567.74</u>	<u>3,070,760.81</u>	<u>4,030,286.00</u>	<u>76.2%</u>	<u>112,348.08</u>	<u>2,950,834.05</u>	<u>3,948,002.14</u>	<u>74.7%</u>
TOTAL LOCAL REVENUE	1,026,201.48	23,464,379.37	27,325,546.00	85.9%	1,055,843.93	22,876,454.09	26,339,596.63	86.9%
TOTAL COUNTY REVENUE	-	1,079,294.07	1,079,294.00	100.0%	-	1,039,755.63	1,039,626.75	100.0%
Basic Formula	1,942,598.82	15,592,303.68	21,886,457.00	71.2%	1,618,693.50	14,573,116.69	19,956,792.26	73.0%
Transportation	155,334.00	1,413,407.00	1,886,898.00	74.9%	135,379.00	1,222,527.00	1,630,946.00	75.0%
Other State Revenue	<u>337,742.33</u>	<u>1,272,409.55</u>	<u>3,561,195.00</u>	<u>35.7%</u>	<u>28,759.64</u>	<u>335,815.14</u>	<u>4,399,986.23</u>	<u>7.6%</u>
TOTAL STATE REVENUE	2,435,675.15	18,278,120.23	27,334,550.00	66.9%	1,782,832.14	16,131,458.83	25,987,724.49	62.1%
TOTAL FEDERAL REVENUE	270,241.64	4,307,480.65	7,019,141.00	61.4%	867,776.09	4,670,908.91	5,825,493.40	80.2%
TOTAL REVENUE	3,732,118.27	47,129,274.32	62,758,531.00	75.1%	3,706,452.16	44,718,577.46	59,192,441.27	75.5%
EXPENDITURES BY OBJECT								
Salaries	3,137,164.92	23,352,110.04	37,593,717.22	62.1%	2,862,303.35	22,244,667.74	36,367,945.23	61.2%
Board Paid Insurance	353,978.34	2,594,813.29	3,996,608.00	64.9%	351,686.75	2,554,258.90	4,142,619.69	61.7%
Other Benefits	<u>513,562.71</u>	<u>4,161,702.50</u>	<u>6,636,432.00</u>	<u>62.7%</u>	<u>477,989.51</u>	<u>3,988,371.86</u>	<u>6,365,712.31</u>	<u>62.7%</u>
TOTAL EMPLOYEE COSTS	4,004,705.97	30,108,625.83	48,226,757.22	62.4%	3,691,979.61	28,787,298.50	46,876,277.23	61.4%
PURCHASED SERVICES	354,188.52	4,387,454.39	5,479,780.68	80.1%	192,674.45	4,135,088.88	5,358,164.43	77.2%
Student Activities	83,239.72	766,405.98	932,571.44	82.2%	68,792.23	995,502.03	1,548,868.58	64.3%
Supplies	293,567.34	3,266,840.69	4,602,919.66	71.0%	244,175.06	3,478,106.31	4,466,271.11	77.9%
Utilities	<u>109,253.01</u>	<u>757,559.77</u>	<u>860,085.00</u>	<u>88.1%</u>	<u>97,845.27</u>	<u>673,279.28</u>	<u>860,263.30</u>	<u>78.3%</u>
TOTAL SUPPLIES	486,060.07	4,790,806.44	6,395,576.10	74.9%	410,812.56	5,146,887.62	6,875,402.99	74.9%
CAPITAL OUTLAY	53,517.91	2,237,751.37	2,427,305.00	92.2%	71,177.17	1,595,796.80	1,287,797.16	123.9%
OTHER EXPENDITURES	452,720.30	632,415.07	633,490.00	99.8%	-	362,465.51	1,018,061.33	35.6%
TOTAL EXPENDITURES	5,351,192.77	42,157,053.10	63,162,909.00	66.7%	4,366,643.79	40,027,537.31	61,415,703.14	65.2%
EXPENDITURES BY FUNCTION								
Regular Education	1,553,494.03	11,524,210.30	20,462,250.02	56.3%	1,485,694.17	11,319,886.57	20,246,347.98	55.9%
Special Education	682,183.03	4,818,366.79	8,353,261.00	57.7%	632,422.86	4,770,009.46	7,894,896.24	60.4%
Vocational Instruction	207,086.87	1,609,422.71	2,428,703.98	66.3%	151,655.31	1,404,580.15	2,192,350.26	64.1%
Student Activities	83,239.72	766,405.98	932,571.44	82.2%	68,792.23	995,502.03	1,548,868.58	64.3%
Other (Athletics, Tuition)	<u>163,776.58</u>	<u>1,285,976.85</u>	<u>1,475,779.00</u>	<u>87.1%</u>	<u>57,159.33</u>	<u>1,011,102.89</u>	<u>1,494,817.60</u>	<u>67.6%</u>
TOTAL INSTRUCTION	2,689,780.23	20,004,382.63	33,652,565.44	59.4%	2,395,723.90	19,501,081.10	33,377,280.66	58.4%
Guidance	107,462.51	966,433.42	1,487,126.00	65.0%	99,700.26	873,661.00	1,363,423.12	64.1%
Health Services	156,247.85	1,227,996.32	1,942,263.00	63.2%	156,725.74	1,185,783.67	1,928,565.79	61.5%
Improvement of Instruction	39,786.99	612,776.31	1,075,072.00	57.0%	46,652.67	757,337.18	1,136,781.30	66.6%
Professional Development	15,192.15	123,830.46	162,100.00	76.4%	3,233.04	154,657.73	175,954.89	87.9%
Media Services (Library)	62,087.41	446,626.96	782,086.56	57.1%	61,605.90	482,274.06	803,428.74	60.0%
Board of Education Services	2,579.50	86,987.53	95,536.00	91.1%	770.00	82,085.18	96,552.20	85.0%
Executive Administration	83,906.93	808,010.46	1,085,799.00	74.4%	84,577.24	924,559.26	1,125,118.51	82.2%
Building Level Admin	283,773.40	2,283,051.17	3,354,069.00	68.1%	255,166.93	2,094,331.67	3,151,200.55	66.5%
Business/Fiscal/Internal Svcs	50,173.68	385,766.35	508,421.00	75.9%	35,225.20	359,118.24	482,987.98	74.4%
Operation of Plant	342,091.37	4,646,564.93	5,491,694.00	84.6%	305,036.22	4,304,162.69	5,120,470.64	84.1%
Security Services	10,014.46	147,588.23	314,857.00	46.9%	20,193.08	197,446.16	270,932.77	72.9%
Pupil Transportation	481,257.45	4,518,577.86	5,294,997.00	85.3%	382,222.09	3,858,428.95	5,264,736.32	73.3%
Food Services	299,057.06	2,316,462.41	3,263,409.00	71.0%	231,589.94	2,244,717.34	3,001,428.25	74.8%
Central Office Support Svcs	<u>116,402.79</u>	<u>1,917,018.67</u>	<u>2,437,125.00</u>	<u>78.7%</u>	<u>118,182.65</u>	<u>1,857,274.67</u>	<u>1,902,826.90</u>	<u>97.6%</u>
TOTAL SUPPORT SERVICES	2,050,033.55	20,487,691.08	27,294,554.56	75.1%	1,800,880.96	19,375,837.80	25,824,407.96	75.0%
Community Services	158,658.69	945,744.06	1,427,376.00	66.3%	104,361.76	788,119.08	1,195,919.37	65.9%
Facilities Acq & Construct	-	86,820.26	154,923.00	56.0%	65,677.17	33.82	33.82	100.0%
Other	<u>452,720.30</u>	<u>632,415.07</u>	<u>633,490.00</u>	<u>99.8%</u>	<u>-</u>	<u>362,465.51</u>	<u>1,018,061.33</u>	<u>35.6%</u>
TOTAL OTHER	611,378.99	1,664,979.39	2,215,789.00	75.1%	170,038.93	1,150,618.41	2,214,014.52	52.0%
TOTAL EXPENDITURES	5,351,192.77	42,157,053.10	63,162,909.00	66.7%	4,366,643.79	40,027,537.31	61,415,703.14	65.2%