

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

	<b>CURRENT YEAR</b> (2025-26)				<b>PRIOR YEAR</b> (2024-25)			
	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	319,370.77	14,789,447.31	15,147,987.00	97.6%	174,904.90	14,050,088.32	14,283,128.02	98.4%
Sales Taxes (Prop C)	540,337.95	5,407,075.70	6,484,901.00	83.4%	500,804.07	5,612,720.39	6,479,361.39	86.6%
Student Activities	118,230.07	1,175,034.34	1,662,372.00	70.7%	80,636.55	1,019,156.85	1,629,105.08	62.6%
Other Local Revenue	<u>174,490.02</u>	<u>3,245,250.83</u>	<u>4,030,286.00</u>	<u>80.5%</u>	<u>137,115.34</u>	<u>3,087,949.39</u>	<u>3,948,002.14</u>	<u>78.2%</u>
<b>TOTAL LOCAL REVENUE</b>	<b>1,152,428.81</b>	<b>24,616,808.18</b>	<b>27,325,546.00</b>	<b>90.1%</b>	<b>893,460.86</b>	<b>23,769,914.95</b>	<b>26,339,596.63</b>	<b>90.2%</b>
<b>TOTAL COUNTY REVENUE</b>	<b>-</b>	<b>1,079,294.07</b>	<b>1,079,294.00</b>	<b>100.0%</b>	<b>-</b>	<b>1,039,755.63</b>	<b>1,039,626.75</b>	<b>100.0%</b>
Basic Formula	1,736,686.71	17,328,990.39	21,886,457.00	79.2%	1,764,854.09	16,337,970.78	19,956,792.26	81.9%
Transportation	155,902.00	1,569,309.00	1,886,898.00	83.2%	135,248.00	1,357,775.00	1,630,946.00	83.3%
Other State Revenue	<u>403,749.67</u>	<u>1,676,159.22</u>	<u>3,561,195.00</u>	<u>47.1%</u>	<u>716,841.02</u>	<u>1,052,656.16</u>	<u>4,399,986.23</u>	<u>23.9%</u>
<b>TOTAL STATE REVENUE</b>	<b>2,296,338.38</b>	<b>20,574,458.61</b>	<b>27,334,550.00</b>	<b>75.3%</b>	<b>2,616,943.11</b>	<b>18,748,401.94</b>	<b>25,987,724.49</b>	<b>72.1%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>1,879,070.49</b>	<b>6,186,551.14</b>	<b>7,019,141.00</b>	<b>88.1%</b>	<b>215,683.45</b>	<b>4,886,592.36</b>	<b>5,825,493.40</b>	<b>83.9%</b>
<b>TOTAL REVENUE</b>	<b>5,327,837.68</b>	<b>52,457,112.00</b>	<b>62,758,531.00</b>	<b>83.6%</b>	<b>3,726,087.42</b>	<b>48,444,664.88</b>	<b>59,192,441.27</b>	<b>81.8%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	3,201,481.12	26,553,591.16	37,593,717.22	70.6%	2,917,075.11	25,161,742.85	36,367,945.23	69.2%
Board Paid Insurance	356,921.19	2,951,734.48	3,996,608.00	73.9%	350,884.74	2,905,143.64	4,142,619.69	70.1%
Other Benefits	<u>522,946.96</u>	<u>4,684,649.46</u>	<u>6,636,432.00</u>	<u>70.6%</u>	<u>484,671.99</u>	<u>4,473,043.85</u>	<u>6,365,712.31</u>	<u>70.3%</u>
<b>TOTAL EMPLOYEE COSTS</b>	<b>4,081,349.27</b>	<b>34,189,975.10</b>	<b>48,226,757.22</b>	<b>70.9%</b>	<b>3,752,631.84</b>	<b>32,539,930.34</b>	<b>46,876,277.23</b>	<b>69.4%</b>
<b>PURCHASED SERVICES</b>	<b>435,814.26</b>	<b>4,823,268.65</b>	<b>5,479,780.68</b>	<b>88.0%</b>	<b>595,238.07</b>	<b>4,730,326.95</b>	<b>5,358,164.43</b>	<b>88.3%</b>
Student Activities	92,354.76	858,760.74	932,571.44	92.1%	119,893.48	1,115,395.51	1,548,868.58	72.0%
Supplies	311,294.38	3,578,135.07	4,602,919.66	77.7%	404,904.91	3,883,011.22	4,466,271.11	86.9%
Utilities	<u>58,039.70</u>	<u>815,599.47</u>	<u>860,085.00</u>	<u>94.8%</u>	<u>67,158.10</u>	<u>740,437.38</u>	<u>860,263.30</u>	<u>86.1%</u>
<b>TOTAL SUPPLIES</b>	<b>461,688.84</b>	<b>5,252,495.28</b>	<b>6,395,576.10</b>	<b>82.1%</b>	<b>591,956.49</b>	<b>5,738,844.11</b>	<b>6,875,402.99</b>	<b>83.5%</b>
<b>CAPITAL OUTLAY</b>	<b>3,279.70</b>	<b>2,241,031.07</b>	<b>2,427,305.00</b>	<b>92.3%</b>	<b>121,665.51</b>	<b>1,287,776.16</b>	<b>1,287,776.16</b>	<b>100.0%</b>
<b>OTHER EXPENDITURES</b>	<b>-</b>	<b>632,415.07</b>	<b>633,490.00</b>	<b>99.8%</b>	<b>262,128.41</b>	<b>624,593.92</b>	<b>1,018,061.33</b>	<b>61.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,982,132.07</b>	<b>47,139,185.17</b>	<b>63,162,909.00</b>	<b>74.6%</b>	<b>5,323,620.32</b>	<b>44,921,471.48</b>	<b>61,415,682.14</b>	<b>73.1%</b>
<b>EXPENDITURES BY FUNCTION</b>								
Regular Education	1,697,306.39	13,221,516.69	20,462,250.02	64.6%	1,709,387.28	13,029,273.85	20,246,326.98	64.4%
Special Education	697,859.01	5,516,225.80	8,353,261.00	66.0%	552,998.03	5,321,032.25	7,894,896.24	67.4%
Vocational Instruction	139,491.21	1,748,913.92	2,428,703.98	72.0%	190,881.64	1,595,461.79	2,192,350.26	72.8%
Student Activities	92,354.76	858,760.74	932,571.44	92.1%	119,893.48	1,115,395.51	1,548,868.58	72.0%
Other (Athletics, Tuition)	<u>168,911.00</u>	<u>1,454,887.85</u>	<u>1,475,779.00</u>	<u>98.6%</u>	<u>232,346.87</u>	<u>1,193,849.76</u>	<u>1,494,817.60</u>	<u>79.9%</u>
<b>TOTAL INSTRUCTION</b>	<b>2,795,922.37</b>	<b>22,800,305.00</b>	<b>33,652,565.44</b>	<b>67.8%</b>	<b>2,805,507.30</b>	<b>22,255,013.16</b>	<b>33,377,259.66</b>	<b>66.7%</b>
Guidance	113,564.91	1,079,998.33	1,487,126.00	72.6%	99,641.72	973,302.72	1,363,423.12	71.4%
Health Services	157,871.29	1,385,867.61	1,942,263.00	71.4%	247,857.34	1,433,641.01	1,928,565.79	74.3%
Improvement of Instruction	40,308.31	653,084.62	1,075,072.00	60.7%	44,953.27	802,290.45	1,136,781.30	70.6%
Professional Development	3,207.47	127,037.93	162,100.00	78.4%	11,166.17	165,823.90	175,954.89	94.2%
Media Services (Library)	63,441.82	510,068.78	782,086.56	65.2%	107,388.95	589,663.01	803,428.74	73.4%
Board of Education Services	1,676.98	88,664.51	95,536.00	92.8%	283.21	82,368.39	96,552.20	85.3%
Executive Administration	88,827.71	896,838.17	1,085,799.00	82.6%	97,044.21	1,021,603.47	1,125,118.51	90.8%
Building Level Admin	289,245.52	2,572,296.69	3,354,069.00	76.7%	260,212.74	2,354,544.41	3,151,200.55	74.7%
Business/Fiscal/Internal Svcs	37,417.35	423,183.70	508,421.00	83.2%	33,208.13	392,326.37	482,987.98	81.2%
Operation of Plant	344,337.34	4,990,902.27	5,491,694.00	90.9%	310,601.68	4,579,548.38	5,120,470.64	89.4%
Security Services	11,950.53	159,538.76	314,857.00	50.7%	34,847.45	232,293.61	270,932.77	85.7%
Pupil Transportation	474,346.52	4,992,924.38	5,294,997.00	94.3%	398,610.75	4,257,039.70	5,264,736.32	80.9%
Food Services	318,642.66	2,635,105.07	3,263,409.00	80.7%	329,567.08	2,574,284.42	3,001,428.25	85.8%
Central Office Support Svcs	<u>94,389.29</u>	<u>2,011,407.96</u>	<u>2,437,125.00</u>	<u>82.5%</u>	<u>138,995.56</u>	<u>1,662,433.19</u>	<u>1,902,826.90</u>	<u>87.4%</u>
<b>TOTAL SUPPORT SERVICES</b>	<b>2,039,227.70</b>	<b>22,526,918.78</b>	<b>27,294,554.56</b>	<b>82.5%</b>	<b>2,114,378.26</b>	<b>21,121,163.03</b>	<b>25,824,407.96</b>	<b>81.8%</b>
Community Services	146,982.00	1,092,726.06	1,427,376.00	76.6%	132,548.47	920,667.55	1,195,919.37	77.0%
Facilities Acq & Construct	-	86,820.26	154,923.00	56.0%	9,057.88	33.82	33.82	100.0%
Other	-	<u>632,415.07</u>	<u>633,490.00</u>	<u>99.8%</u>	<u>262,128.41</u>	<u>624,593.92</u>	<u>1,018,061.33</u>	<u>61.4%</u>
<b>TOTAL OTHER</b>	<b>146,982.00</b>	<b>1,811,961.39</b>	<b>2,215,789.00</b>	<b>81.8%</b>	<b>403,734.76</b>	<b>1,545,295.29</b>	<b>2,214,014.52</b>	<b>69.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,982,132.07</b>	<b>47,139,185.17</b>	<b>63,162,909.00</b>	<b>74.6%</b>	<b>5,323,620.32</b>	<b>44,921,471.48</b>	<b>61,415,682.14</b>	<b>73.1%</b>