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

	CURRENT YEAR (2025-26)				PRIOR YEAR (2024-25)			
REVENUE SUMMARY	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
Current & Delinquent Taxes	146,058.09	14,935,505.40	15,147,987.00	98.6%	149,303.87	14,199,392.19	14,283,128.02	99.4%
Sales Taxes (Prop C)	540,810.82	5,947,886.52	6,484,901.00	91.7%	544,242.44	6,156,962.83	6,479,361.39	95.0%
Student Activities	122,254.34	1,297,288.68	1,662,372.00	78.0%	251,326.83	1,270,483.68	1,629,105.08	78.0%
Other Local Revenue	221,857.88	3,439,226.31	4,030,286.00	85.3%	273,737.56	3,340,653.21	3,948,002.14	84.6%
TOTAL LOCAL REVENUE	1,030,981.13	25,619,906.91	27,325,546.00	93.8%	1,218,610.70	24,967,491.91	26,339,596.63	94.8%
TOTAL COUNTY REVENUE	(27,999.41)	1,079,177.06	1,079,294.00	100.0%	-	1,060,789.37	1,039,626.75	102.0%
Basic Formula	1,729,824.40	19,058,814.79	21,886,457.00	87.1%	1,835,398.24	18,173,369.02	19,956,792.26	91.1%
Transportation	157,245.00	1,726,554.00	1,886,898.00	91.5%	137,558.00	1,495,333.00	1,630,946.00	91.7%
Other State Revenue	319,698.27	1,995,857.49	3,561,195.00	56.0%	2,489,886.00	3,542,542.16	4,399,986.23	80.5%
TOTAL STATE REVENUE	2,206,767.67	22,781,226.28	27,334,550.00	83.3%	4,462,842.24	23,211,244.18	25,987,724.49	89.3%
TOTAL FEDERAL REVENUE	676,759.25	6,863,310.39	7,019,141.00	97.8%	348,323.22	5,234,915.58	5,825,493.40	89.9%
TOTAL REVENUE	**3,886,508.64**	**56,343,620.64**	**62,758,531.00**	**89.8%**	**6,029,776.16**	**54,474,441.04**	**59,192,441.27**	**92.0%**
EXPENDITURES BY OBJECT								
Salaries	3,125,908.99	29,679,500.15	37,917,972.22	78.3%	3,100,604.20	28,262,347.05	36,367,945.23	77.7%
Board Paid Insurance	354,028.51	3,305,762.99	4,048,560.00	81.7%	346,492.43	3,251,636.07	4,142,619.69	78.5%
Other Benefits	516,126.64	5,200,776.10	6,570,040.97	79.2%	513,473.52	4,986,517.37	6,365,712.31	78.3%
TOTAL EMPLOYEE COSTS	3,996,064.14	38,186,039.24	48,536,573.19	78.7%	3,960,570.15	36,500,500.49	46,876,277.23	77.9%
PURCHASED SERVICES	347,215.37	5,170,484.02	5,182,561.10	99.8%	355,069.15	5,085,396.10	5,358,164.43	94.9%
Student Activities	103,557.11	962,317.85	1,049,801.29	91.7%	211,997.69	1,327,393.20	1,548,868.58	85.7%
Supplies	312,152.44	3,890,287.51	4,542,205.34	85.6%	317,537.25	4,200,548.47	4,466,271.11	94.1%
Utilities	59,641.69	875,241.16	860,085.00	101.8%	59,403.53	799,840.91	860,263.30	93.0%
TOTAL SUPPLIES	475,351.24	5,727,846.52	6,452,091.63	88.8%	588,938.47	6,327,782.58	6,875,402.99	92.0%
CAPITAL OUTLAY	106,048.14	2,347,079.21	2,359,267.08	99.5%	70,230.88	1,778,635.31	1,287,776.16	138.1%
OTHER EXPENDITURES	-	632,415.07	632,416.00	100.0%	-	624,593.92	1,018,061.33	61.4%
TOTAL EXPENDITURES	**4,924,678.89**	**52,063,864.06**	**63,162,909.00**	**82.4%**	**4,974,808.65**	**50,316,908.40**	**61,415,682.14**	**81.9%**
EXPENDITURES BY FUNCTION								
Regular Education	1,640,727.04	14,862,243.73	20,462,250.02	72.6%	1,565,790.83	14,595,064.68	20,246,326.98	72.1%
Special Education	635,817.77	6,152,043.57	8,041,887.15	76.5%	705,306.54	6,028,314.03	7,894,896.24	76.4%
Vocational Instruction	251,090.95	2,000,004.87	2,428,703.98	82.3%	202,709.97	1,798,171.76	2,192,350.26	82.0%
Student Activities	103,557.11	962,317.85	1,049,801.29	91.7%	211,997.69	1,327,393.20	1,548,868.58	85.7%
Other (Athletics, Tuition)	150,373.41	1,605,261.26	1,669,923.00	96.1%	154,647.68	1,398,097.44	1,494,817.60	93.5%
TOTAL INSTRUCTION	2,781,566.28	25,581,871.28	33,652,565.44	76.0%	2,840,452.71	25,147,041.11	33,377,259.66	75.3%
Guidance	110,054.45	1,190,052.78	1,487,126.00	80.0%	102,091.04	1,075,393.76	1,363,423.12	78.9%
Health Services	158,828.04	1,544,695.65	1,942,263.00	79.5%	168,901.26	1,602,542.27	1,928,565.79	83.1%
Improvement of Instruction	52,208.34	705,292.96	875,072.00	80.6%	97,949.08	900,239.53	1,136,781.30	79.2%
Professional Development	14,260.36	141,298.29	162,100.00	87.2%	6,819.61	172,643.51	175,954.89	98.1%
Media Services (Library)	49,923.84	559,992.62	782,086.56	71.6%	56,474.92	646,137.93	803,428.74	80.4%
Board of Education Services	11,796.10	100,460.61	95,536.00	105.2%	10,139.50	92,507.89	96,552.20	95.8%
Executive Administration	90,134.19	986,972.36	1,085,799.00	90.9%	99,000.27	1,120,603.74	1,125,118.51	99.6%
Building Level Admin	298,123.66	2,870,420.35	3,354,069.00	85.6%	267,124.86	2,621,669.27	3,151,200.55	83.2%
Business/Fiscal/Internal Svcs	37,949.69	461,133.39	508,421.00	90.7%	38,055.91	430,382.28	482,987.98	89.1%
Operation of Plant	348,443.92	5,339,346.19	5,491,694.00	97.2%	285,697.07	4,900,461.44	5,120,470.64	95.7%
Security Services	13,420.66	172,959.42	314,857.00	54.9%	25,548.09	257,841.70	270,932.77	95.2%
Pupil Transportation	478,662.45	5,471,586.83	5,494,997.00	99.6%	468,418.20	4,725,457.90	5,264,736.32	89.8%
Food Services	235,554.19	2,870,659.26	3,263,409.00	88.0%	242,595.29	2,816,879.71	3,001,428.25	93.9%
Central Office Support Svcs	83,717.64	2,095,125.60	2,437,125.00	86.0%	126,353.01	2,122,623.24	1,902,826.90	111.6%
TOTAL SUPPORT SERVICES	1,983,077.53	24,509,996.31	27,294,554.56	89.8%	1,995,168.11	23,485,384.17	25,824,407.96	90.9%
Community Services	160,035.08	1,252,761.14	1,427,376.00	87.8%	139,187.83	1,059,855.38	1,195,919.37	88.6%
Facilities Acq & Construct	-	86,820.26	154,923.00	56.0%	-	33.82	33.82	100.0%
Other	-	632,415.07	633,490.00	99.8%	-	624,593.92	1,018,061.33	61.4%
TOTAL OTHER	160,035.08	1,971,996.47	2,215,789.00	89.0%	139,187.83	1,684,483.12	2,214,014.52	76.1%
TOTAL EXPENDITURES	**4,924,678.89**	**52,063,864.06**	**63,162,909.00**	**82.4%**	**4,974,808.65**	**50,316,908.40**	**61,415,682.14**	**81.9%**