LEBANON R-3 SCHOOLS

FINANCIAL STATEMENT - OPERATING FUNDS

JULY 2026

	CURRENT YEAR (2026-27)				PRIOR YEAR (2025-26)			
REVENUE SUMMARY	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
Current & Delinquent Taxes	112,997.25	112,997.25	15,235,780.00	0.7%	82,187.87	82,187.87	15,014,851.75	0.5%
Sales Taxes (Prop C)	557,761.35	557,761.35	6,458,498.00	8.6%	548,407.74	548,407.74	6,490,203.72	8.4%
Student Activities	58,424.38	58,424.38	1,751,689.00	3.3%	152,459.25	152,459.25	1,496,627.54	10.2%
Other Local Revenue	91,203.08	91,203.08	3,570,296.00	2.6%	135,441.59	135,441.59	4,214,235.25	3.2%
TOTAL LOCAL REVENUE	820,386.06	820,386.06	27,016,263.00	3.0%	918,496.45	918,496.45	27,215,918.26	3.4%
TOTAL COUNTY REVENUE	-	-	1,105,366.00	0.0%	-	-	1,079,294.07	0.0%
Basic Formula	1,531,394.15	1,531,394.15	20,621,109.00	7.4%	1,610,564.22	1,610,564.22	21,050,675.19	7.7%
Transportation	156,918.00	156,918.00	1,883,022.00	8.3%	135,562.00	135,562.00	1,883,466.00	7.2%
Other State Revenue	172,486.82	172,486.82	4,325,486.00	4.0%	328,122.66	328,122.66	3,698,825.92	8.9%
TOTAL STATE REVENUE	1,860,798.97	1,860,798.97	26,829,617.00	6.9%	2,074,248.88	2,074,248.88	26,632,967.11	7.8%
TOTAL FEDERAL REVENUE	505,644.33	505,644.33	6,468,719.00	7.8%	1,413,136.37	1,413,136.37	7,398,923.43	19.1%
TOTAL REVENUE	**3,186,829.36**	**3,186,829.36**	**61,419,965.00**	**5.2%**	**4,405,881.70**	**4,405,881.70**	**62,327,102.87**	**7.1%**
EXPENDITURES BY OBJECT								
Salaries	592,553.09	592,553.09	37,108,885.00	1.6%	542,683.15	542,683.15	37,895,440.61	1.4%
Board Paid Insurance	46,744.89	46,744.89	4,089,707.00	1.1%	48,877.63	48,877.63	3,980,631.39	1.2%
Other Benefits	86,111.63	86,111.63	6,578,293.00	1.3%	79,884.41	79,884.41	6,638,782.11	1.2%
TOTAL EMPLOYEE COSTS	725,409.61	725,409.61	47,776,885.00	1.5%	671,445.19	671,445.19	48,514,854.11	1.4%
PURCHASED SERVICES	499,505.49	499,505.49	5,783,852.00	8.6%	640,529.05	640,529.05	5,530,782.10	11.6%
Student Activities	93,278.58	93,278.58	932,571.00	10.0%	27,655.99	27,655.99	1,049,513.85	2.6%
Supplies	457,891.07	457,891.07	4,191,356.00	10.9%	478,104.67	478,104.67	4,166,121.56	11.5%
Utilities	61,097.31	61,097.31	949,117.00	6.4%	58,403.97	58,403.97	936,084.12	6.2%
TOTAL SUPPLIES	612,266.96	612,266.96	6,073,044.00	10.1%	564,164.63	564,164.63	6,151,719.53	9.2%
CAPITAL OUTLAY	446,252.04	446,252.04	1,109,989.00	40.2%	438,118.29	438,118.29	1,963,875.56	22.3%
OTHER EXPENDITURES	-	-	640,252.00	0.0%	-	-	1,003,081.40	0.0%
TOTAL EXPENDITURES	**2,283,434.10**	**2,283,434.10**	**61,384,022.00**	**3.7%**	**2,314,257.16**	**2,314,257.16**	**63,164,312.70**	**3.7%**
EXPENDITURES BY FUNCTION								
Regular Education	122,905.98	122,905.98	19,795,526.00	0.6%	153,687.97	153,687.97	20,392,983.94	0.8%
Special Education	1,269.05	1,269.05	7,848,603.00	0.0%	5,870.32	5,870.32	7,764,417.49	0.1%
Vocational Instruction	48,462.40	48,462.40	2,394,880.00	2.0%	23,218.73	23,218.73	2,379,164.45	1.0%
Student Activities	93,278.58	93,278.58	932,571.00	10.0%	27,655.99	27,655.99	1,049,513.85	2.6%
Other (Athletics, Tuition)	82,581.01	82,581.01	1,772,757.00	4.7%	138,870.23	138,870.23	1,805,420.85	7.7%
TOTAL INSTRUCTION	348,497.02	348,497.02	32,744,337.00	1.1%	349,303.24	349,303.24	33,391,500.58	1.0%
Guidance	39,371.15	39,371.15	1,365,104.00	2.9%	44,317.85	44,317.85	1,530,025.00	2.9%
Health Services	1,195.84	1,195.84	1,967,695.00	0.1%	484.19	484.19	1,907,084.06	0.0%
Improvement of Instruction	125,615.49	125,615.49	1,180,771.00	10.6%	111,265.79	111,265.79	921,158.33	12.1%
Professional Development	29,310.21	29,310.21	152,543.00	19.2%	17,422.63	17,422.63	190,282.69	9.2%
Media Services (Library)	14.50	14.50	593,046.00	0.0%	1,820.33	1,820.33	705,448.30	0.3%
Board of Education Services	1,523.90	1,523.90	110,633.00	1.4%	8,549.00	8,549.00	110,243.31	7.8%
Executive Administration	129,501.23	129,501.23	1,098,340.00	11.8%	143,098.25	143,098.25	1,075,106.19	13.3%
Building Level Admin	60,997.84	60,997.84	3,301,905.00	1.8%	82,313.61	82,313.61	3,396,022.31	2.4%
Business/Fiscal/Internal Svcs	55,944.59	55,944.59	463,426.00	12.1%	53,373.87	53,373.87	511,067.38	10.4%
Operation of Plant	593,954.51	593,954.51	5,894,877.00	10.1%	527,653.40	527,653.40	5,658,310.96	9.3%
Security Services	10,287.17	10,287.17	286,981.00	3.6%	25,075.83	25,075.83	186,999.90	13.4%
Pupil Transportation	110,735.35	110,735.35	4,841,038.00	2.3%	130,030.72	130,030.72	5,968,195.66	2.2%
Food Services	71,593.39	71,593.39	3,175,113.00	2.3%	76,849.34	76,849.34	3,074,509.76	2.5%
Central Office Support Svcs	702,652.96	702,652.96	2,106,533.00	33.4%	729,620.36	729,620.36	1,917,354.29	38.1%
TOTAL SUPPORT SERVICES	1,932,698.13	1,932,698.13	26,538,005.00	7.3%	1,951,875.17	1,951,875.17	27,151,808.14	7.2%
Community Services	2,238.95	2,238.95	1,461,428.00	0.2%	15.75	15.75	1,531,102.32	0.0%
Facilities Acq & Construct	-	-	-	0.0%	13,063.00	13,063.00	86,820.26	15.0%
Other	-	-	640,252.00	0.0%	-	-	1,003,081.40	0.0%
TOTAL OTHER	2,238.95	2,238.95	2,101,680.00	0.1%	13,078.75	13,078.75	2,621,003.98	0.5%
TOTAL EXPENDITURES	**2,283,434.10**	**2,283,434.10**	**61,384,022.00**	**3.7%**	**2,314,257.16**	**2,314,257.16**	**63,164,312.70**	**3.7%**