LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
AUGUST 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	59,096.91	172,094.16	15,235,780.00	1.1%	89,478.17	171,666.04	15,014,851.75	1.1%
Sales Taxes (Prop C)	525,058.28	1,082,819.63	6,458,498.00	16.8%	539,548.51	1,087,956.25	6,490,203.72	16.8%
Student Activities	83,391.33	141,815.71	1,751,689.00	8.1%	64,756.70	217,215.95	1,496,627.54	14.5%
Other Local Revenue	104,583.47	195,786.55	3,570,296.00	5.5%	161,640.72	297,082.31	4,214,235.25	7.0%
TOTAL LOCAL REVENUE	772,129.99	1,592,516.05	27,016,263.00	5.9%	855,424.10	1,773,920.55	27,215,918.26	6.5%
TOTAL COUNTY REVENUE	169,009.94	169,009.94	1,105,366.00	15.3%	151,072.03	151,072.03	1,079,294.07	14.0%
Basic Formula	1,664,431.33	3,195,825.48	20,621,109.00	15.5%	1,738,043.91	3,348,608.13	21,050,675.19	15.9%
Transportation	156,918.00	313,836.00	1,883,022.00	16.7%	135,563.00	271,125.00	1,883,466.00	14.4%
Other State Revenue	-	172,486.82	4,325,486.00	4.0%	11,080.55	339,203.21	3,698,825.92	9.2%
TOTAL STATE REVENUE	1,821,349.33	3,682,148.30	26,829,617.00	13.7%	1,884,687.46	3,958,936.34	26,632,967.11	14.9%
TOTAL FEDERAL REVENUE	104,539.77	610,184.10	6,468,719.00	9.4%	98,643.16	1,511,779.53	7,398,923.43	20.4%
TOTAL REVENUE	**2,867,029.03**	**6,053,858.39**	**61,419,965.00**	**9.9%**	**2,989,826.75**	**7,395,708.45**	**62,327,102.87**	**11.9%**
EXPENDITURES BY OBJECT								
Salaries	951,782.47	1,544,335.56	37,108,885.00	4.2%	937,391.55	1,480,074.70	37,895,440.61	3.9%
Board Paid Insurance	62,307.43	109,052.32	4,089,707.00	2.7%	67,804.27	116,681.90	3,980,631.39	2.9%
Other Benefits	147,876.77	233,988.40	6,578,293.00	3.6%	143,572.11	223,456.52	6,638,782.11	3.4%
TOTAL EMPLOYEE COSTS	1,161,966.67	1,887,376.28	47,776,885.00	4.0%	1,148,767.93	1,820,213.12	48,514,854.11	3.8%
PURCHASED SERVICES	176,654.80	676,160.29	5,783,852.00	11.7%	246,352.43	886,881.48	5,530,782.10	16.0%
Student Activities	87,415.61	180,694.19	932,571.00	19.4%	56,073.94	83,729.93	1,049,513.85	8.0%
Supplies	448,674.59	906,565.66	4,191,356.00	21.6%	359,312.02	837,416.69	4,166,121.56	20.1%
Utilities	55,867.33	116,964.64	949,117.00	12.3%	59,351.04	117,755.01	936,084.12	12.6%
TOTAL SUPPLIES	591,957.53	1,204,224.49	6,073,044.00	19.8%	474,737.00	1,038,901.63	6,151,719.53	16.9%
CAPITAL OUTLAY	155,675.37	601,927.41	1,109,989.00	54.2%	561,019.09	999,137.38	1,963,875.56	50.9%
OTHER EXPENDITURES	24,428.39	24,428.39	640,252.00	3.8%	168,990.82	168,990.82	1,003,081.40	16.8%
TOTAL EXPENDITURES	**2,110,682.76**	**4,394,116.86**	**61,384,022.00**	**7.2%**	**2,599,867.27**	**4,914,124.43**	**63,164,312.70**	**7.8%**
EXPENDITURES BY FUNCTION								
Regular Education	197,037.65	319,943.63	19,795,526.00	1.6%	188,922.01	342,609.98	20,392,983.94	1.7%
Special Education	55,445.37	56,714.42	7,848,603.00	0.7%	36,312.89	42,183.21	7,764,417.49	0.5%
Vocational Instruction	43,183.64	91,646.04	2,394,880.00	3.8%	119,495.05	142,713.78	2,379,164.45	6.0%
Student Activities	87,415.61	180,694.19	932,571.00	19.4%	56,073.94	83,729.93	1,049,513.85	8.0%
Other (Athletics, Tuition)	41,967.28	124,548.29	1,772,757.00	7.0%	38,491.58	177,361.81	1,805,420.85	9.8%
TOTAL INSTRUCTION	425,049.55	773,546.57	32,744,337.00	2.4%	439,295.47	788,598.71	33,391,500.58	2.4%
Guidance	104,186.57	143,557.72	1,365,104.00	10.5%	110,669.13	154,986.98	1,530,025.00	10.1%
Health Services	77,526.75	78,722.59	1,967,695.00	4.0%	69,609.69	70,093.88	1,907,084.06	3.7%
Improvement of Instruction	129,560.14	255,175.63	1,180,771.00	21.6%	49,247.35	160,513.14	921,158.33	17.4%
Professional Development	20,088.93	49,399.14	152,543.00	32.4%	39,846.02	57,268.65	190,282.69	30.1%
Media Services (Library)	4,936.05	4,950.55	593,046.00	0.8%	15,151.89	16,972.22	705,448.30	2.4%
Board of Education Services	2,058.34	3,582.24	110,633.00	3.2%	20,795.11	29,344.11	110,243.31	26.6%
Executive Administration	93,968.29	223,469.52	1,098,340.00	20.3%	40,314.14	183,412.39	1,075,106.19	17.1%
Building Level Admin	170,522.57	231,520.41	3,301,905.00	7.0%	175,748.28	258,061.89	3,396,022.31	7.6%
Business/Fiscal/Internal Svcs	38,450.81	94,395.40	463,426.00	20.4%	55,426.71	108,800.58	511,067.38	21.3%
Operation of Plant	433,633.64	1,027,588.15	5,894,877.00	17.4%	451,473.60	979,127.00	5,658,310.96	17.3%
Security Services	10,388.34	20,675.51	286,981.00	7.2%	42,342.74	67,418.57	186,999.90	36.1%
Pupil Transportation	275,221.49	385,956.84	4,841,038.00	8.0%	411,090.77	541,121.49	5,968,195.66	9.1%
Food Services	108,764.34	180,357.73	3,175,113.00	5.7%	141,729.15	218,578.49	3,074,509.76	7.1%
Central Office Support Svcs	185,993.28	888,646.24	2,106,533.00	42.2%	357,226.70	1,086,847.06	1,917,354.29	56.7%
TOTAL SUPPORT SERVICES	1,655,299.54	3,587,997.67	26,538,005.00	13.5%	1,980,671.28	3,932,546.45	27,151,808.14	14.5%
Community Services	5,905.28	8,144.23	1,461,428.00	0.6%	8,409.70	8,425.45	1,531,102.32	0.6%
Facilities Acq & Construct	-	-	-	0.0%	2,500.00	15,563.00	86,820.26	17.9%
Other	24,428.39	24,428.39	640,252.00	3.8%	168,990.82	168,990.82	1,003,081.40	16.8%
TOTAL OTHER	30,333.67	32,572.62	2,101,680.00	1.5%	179,900.52	192,979.27	2,621,003.98	7.4%
TOTAL EXPENDITURES	**2,110,682.76**	**4,394,116.86**	**61,384,022.00**	**7.2%**	**2,599,867.27**	**4,914,124.43**	**63,164,312.70**	**7.8%**