LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
SEPTEMBER 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	66,189.88	238,284.04	15,235,780.00	1.6%	58,783.28	230,449.32	15,014,851.75	1.5%
Sales Taxes (Prop C)	550,619.51	1,633,439.14	6,458,498.00	25.3%	542,227.97	1,630,184.22	6,490,203.72	25.1%
Student Activities	200,735.76	342,551.47	1,751,689.00	19.6%	152,492.99	369,708.94	1,496,627.54	24.7%
Other Local Revenue	110,589.80	306,376.35	3,570,296.00	8.6%	129,844.16	426,926.47	4,214,235.25	10.1%
TOTAL LOCAL REVENUE	928,134.95	2,520,651.00	27,016,263.00	9.3%	883,348.40	2,657,268.95	27,215,918.26	9.8%
TOTAL COUNTY REVENUE	-	169,009.94	1,105,366.00	15.3%	-	151,072.03	1,079,294.07	14.0%
Basic Formula	1,784,901.73	4,980,727.21	20,621,109.00	24.2%	1,706,644.46	5,055,252.59	21,050,675.19	24.0%
Transportation	156,918.00	470,754.00	1,883,022.00	25.0%	135,563.00	406,688.00	1,883,466.00	21.6%
Other State Revenue	2,661.71	175,148.53	4,325,486.00	4.0%	2,597.11	341,800.32	3,698,825.92	9.2%
TOTAL STATE REVENUE	1,944,481.44	5,626,629.74	26,829,617.00	21.0%	1,844,804.57	5,803,740.91	26,632,967.11	21.8%
TOTAL FEDERAL REVENUE	184,689.48	794,873.58	6,468,719.00	12.3%	1,384.22	1,513,163.75	7,398,923.43	20.5%
TOTAL REVENUE	**3,057,305.87**	**9,111,164.26**	**61,419,965.00**	**14.8%**	**2,729,537.19**	**10,125,245.64**	**62,327,102.87**	**16.2%**
EXPENDITURES BY OBJECT								
Salaries	2,667,018.51	4,211,354.07	37,108,885.00	11.3%	2,873,805.48	4,353,880.18	37,895,440.61	11.5%
Board Paid Insurance	359,020.64	468,072.96	4,089,707.00	11.4%	346,386.26	463,068.16	3,980,631.39	11.6%
Other Benefits	442,880.15	676,868.55	6,578,293.00	10.3%	473,934.84	697,391.36	6,638,782.11	10.5%
TOTAL EMPLOYEE COSTS	3,468,919.30	5,356,295.58	47,776,885.00	11.2%	3,694,126.58	5,514,339.70	48,514,854.11	11.4%
PURCHASED SERVICES	414,436.91	1,090,597.20	5,783,852.00	18.9%	392,308.23	1,279,189.71	5,530,782.10	23.1%
Student Activities	112,778.19	293,472.38	932,571.00	31.5%	106,715.91	190,445.84	1,049,513.85	18.1%
Supplies	469,538.43	1,376,104.09	4,191,356.00	32.8%	522,794.86	1,360,211.55	4,166,121.56	32.6%
Utilities	87,220.45	204,185.09	949,117.00	21.5%	72,486.13	190,241.14	936,084.12	20.3%
TOTAL SUPPLIES	669,537.07	1,873,761.56	6,073,044.00	30.9%	701,996.90	1,740,898.53	6,151,719.53	28.3%
CAPITAL OUTLAY	(282,073.35)	319,854.06	1,109,989.00	28.8%	307,801.99	1,306,939.37	1,963,875.56	66.5%
OTHER EXPENDITURES	580,696.25	605,124.64	640,252.00	94.5%	7,082.58	176,073.40	1,003,081.40	17.6%
TOTAL EXPENDITURES	**4,851,516.18**	**9,245,633.04**	**61,384,022.00**	**15.1%**	**5,103,316.28**	**10,017,440.71**	**63,164,312.70**	**15.9%**
EXPENDITURES BY FUNCTION								
Regular Education	1,528,100.15	1,848,043.78	19,795,526.00	9.3%	1,631,964.11	1,974,574.09	20,392,983.94	9.7%
Special Education	587,480.36	644,194.78	7,848,603.00	8.2%	636,035.44	678,218.65	7,764,417.49	8.7%
Vocational Instruction	203,800.96	295,447.00	2,394,880.00	12.3%	378,595.61	521,309.39	2,379,164.45	21.9%
Student Activities	112,778.19	293,472.38	932,571.00	31.5%	106,715.91	190,445.84	1,049,513.85	18.1%
Other (Athletics, Tuition)	98,543.65	223,091.94	1,772,757.00	12.6%	117,916.79	295,278.60	1,805,420.85	16.4%
TOTAL INSTRUCTION	2,530,703.31	3,304,249.88	32,744,337.00	10.1%	2,871,227.86	3,659,826.57	33,391,500.58	11.0%
Guidance	114,645.91	258,203.63	1,365,104.00	18.9%	112,465.44	267,452.42	1,530,025.00	17.5%
Health Services	151,983.82	230,706.41	1,967,695.00	11.7%	166,730.39	236,824.27	1,907,084.06	12.4%
Improvement of Instruction	70,076.22	325,251.85	1,180,771.00	27.5%	129,808.78	290,321.92	921,158.33	31.5%
Professional Development	7,938.91	57,338.05	152,543.00	37.6%	14,180.66	71,449.31	190,282.69	37.5%
Media Services (Library)	53,847.06	58,797.61	593,046.00	9.9%	68,488.69	85,460.91	705,448.30	12.1%
Board of Education Services	24,995.94	28,578.18	110,633.00	25.8%	2,706.50	32,050.61	110,243.31	29.1%
Executive Administration	88,408.60	311,878.12	1,098,340.00	28.4%	94,423.38	277,835.77	1,075,106.19	25.8%
Building Level Admin	289,206.33	520,726.74	3,301,905.00	15.8%	297,296.92	555,358.81	3,396,022.31	16.4%
Business/Fiscal/Internal Svcs	59,514.30	153,909.70	463,426.00	33.2%	37,387.35	146,187.93	511,067.38	28.6%
Operation of Plant	373,402.25	1,400,990.40	5,894,877.00	23.8%	353,624.36	1,332,751.36	5,658,310.96	23.6%
Security Services	14,598.56	35,274.07	286,981.00	12.3%	15,790.84	83,209.41	186,999.90	44.5%
Pupil Transportation	365,930.67	751,887.51	4,841,038.00	15.5%	408,083.03	949,204.52	5,968,195.66	15.9%
Food Services	297,291.33	477,649.06	3,175,113.00	15.0%	305,893.39	524,471.88	3,074,509.76	17.1%
Central Office Support Svcs	(265,975.26)	622,670.98	2,106,533.00	29.6%	121,610.29	1,208,457.35	1,917,354.29	63.0%
TOTAL SUPPORT SERVICES	1,645,864.64	5,233,862.31	26,538,005.00	19.7%	2,128,490.02	6,061,036.47	27,151,808.14	22.3%
Community Services	94,251.98	102,396.21	1,461,428.00	7.0%	96,515.82	104,941.27	1,531,102.32	6.9%
Facilities Acq & Construct	-	-	-	0.0%	-	15,563.00	86,820.26	17.9%
Other	580,696.25	605,124.64	640,252.00	94.5%	7,082.58	176,073.40	1,003,081.40	17.6%
TOTAL OTHER	674,948.23	707,520.85	2,101,680.00	33.7%	103,598.40	296,577.67	2,621,003.98	11.3%
TOTAL EXPENDITURES	**4,851,516.18**	**9,245,633.04**	**61,384,022.00**	**15.1%**	**5,103,316.28**	**10,017,440.71**	**63,164,312.70**	**15.9%**