

General Fund Revenue & Expenditure Summary (Unaudited)																			
Fiscal Year 2022-23																			
Year To Date Transactions as of May 31, 2023																			
	Period 1 Actual July '22	Period 2 Actual Aug '22	Period 3 Actual Sept '22	Period 4 Actual Oct '22	Period 5 Actual Nov '22	Period 6 Actual Dec '22	Period 7 Actual Jan '23	Period 8 Actual Feb '23	Period 9 Actual March '23	Period 10 Actual April '23	Period 11 Actual May '23	Period 12 Projected June '23	Period 13 Projected July '23	Projected 2022-23 Totals	Adopted 2022-23 BUDGET	Year-To-Date 2022-23 Actuals	Difference Budget vs. Projected	% of Budget	
REVENUES																			
LOCAL SOURCES:																			
Current year's levy					32,913,299	5,969,093	372,854	248,224	1,033,791	66,809	100,678	1,048,815	406,385	42,159,948	*	40,634,480	40,704,748	1,525,468	100%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	30,913	52,310	(895)	72,688	35,806	833,934	*	805,000	725,440	28,934	90%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	109,833	92,385	90,698	24,067	10,903	814,959		225,000	779,988	589,959	347%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	58,603		105,472	736	132,152	63,952	553,185		492,298	357,081	60,887	73%
Rentals												2,500		2,500		10,000	-	(7,500)	0%
Contributions														0		0	-	-	#DIV/0!
Other Local Income	489	7,040	146	51,052	7,782	94,723	34,700	58,723	48,577	62,924	64,262	57,921	155,633	643,971		665,162	430,417	(21,191)	65%
INTERMEDIATE SOURCES:														0		-	-	-	#DIV/0!
ESD - Severe Disab Support								97,500		97,500				195,000		146,000	195,000	49,000	134%
County School Fund				75,167				11,011			53,384			139,562	*	300,000	139,562	(160,438)	47%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82	602		53			4,916		4,916	4,916	4,916	#DIV/0!
STATE SOURCES:														0		-	-	-	#DIV/0!
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,907,092	1,907,092	1,907,092	1,630,598	1,554,641			22,154,646		23,378,834	22,154,646	(1,224,188)	95%
SSF- Prior Year														0		-	-	-	#DIV/0!
Common School Fund								337,424				337,424		674,848	*	567,880	337,424	106,968	59%
State Timber				122,000				17,871			86,645			226,517	*	500,000	226,517	(273,483)	45%
Unrstd Grants, HCD, Wildfire											1,131,766			1,131,766		967,796	1,131,766	163,970	117%
FEDERAL SOURCES:														0		-	-	-	#DIV/0!
Federal Forest Fees											323,238			323,238	*		323,238	323,238	437%
Foster Care Transp Reimb									22,110			51,890		74,000		74,000	22,110	(0)	#REF!
OTHER RESOURCES:														0		-	-	-	#DIV/0!
Interfund Transfer														0		-	-	-	#DIV/0!
Sale of Assets/Ins Proceeds					611		5,114							5,725		5,725	5,725	5,725	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828		15,314,192	17,958,828	2,644,636	117%
Total Monthly Revenues	21,805,448	2,060,607	2,045,609	2,267,959	34,943,586	8,284,882	2,511,328	2,911,867	3,152,917	2,107,997	3,405,208	1,727,456	672,679	87,897,542	84,080,642	85,497,406	3,816,900	102%	
CUMULATIVE REVENUES	21,805,448	23,866,055	25,911,663	28,179,622	63,123,208	71,408,090	73,919,418	76,831,285	79,984,202	82,092,199	85,497,406	87,224,863	87,897,542						
EXPENDITURES																			
Salaries (100)	569,730	740,007	2,353,358	2,392,744	2,555,044	2,426,051	2,377,599	2,550,253	2,420,793	2,195,839	2,528,309	6,084,707	0	29,194,434		29,741,290	23,109,727	(546,856)	78%
Employee benefits (200)	284,254	358,727	1,343,122	1,362,800	1,391,082	1,382,207	1,349,466	1,413,115	1,411,650	1,327,870	1,411,178	4,046,400	10,685	17,092,555		19,114,087	13,035,470	(2,021,532)	68%
Purchased services (300)	1,095,899	898,914	995,461	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,537,466	1,334,796	1,274,638	1,502,553	377,484	15,779,984		16,981,882	13,899,947	(1,201,898)	82%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	115,699	152,974	406,749	229,247	2,434,977		3,071,592	1,798,981	(636,615)	59%
Capital outlay (500)	6,228			11,695				5,639	(12,466)		20,000	997		32,094		40,000	31,097	(7,906)	78%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	5,908	5,360	8,284	108,828	12,829	14,181	949,304		939,599	922,294	9,705	98%
Interfund Transfers (700)		1,650,000		400,000		3,550,000								5,600,000		5,550,000	5,600,000	50,000	101%
Contingency (800)														0		3,750,000	-	-	0%
Unappropriated Funds (800)														0		4,892,192	-	-	0%
Total Monthly Expenditures	2,737,560	3,989,863	4,877,814	5,490,282	5,165,888	9,290,561	5,220,237	5,641,379	5,505,516	4,982,488	5,495,927	12,054,234	631,597	71,083,348	84,080,642	58,397,516	(4,355,102)	69%	
CUMULATIVE EXPENDITURES	2,737,560	6,727,423	11,605,238	17,095,520	22,261,407	31,551,969	36,772,206	42,413,584	47,919,101	52,901,589	58,397,516	70,451,750	71,083,348						
Month-end Fund Balance	19,067,888	17,138,632	14,306,426	11,084,102	40,861,801	39,856,121	37,147,212	34,417,700	32,065,101	29,190,610	27,099,890	16,773,112	16,814,194	16,814,194				27,099,890	

Revenue Assumptions:	* Local Revenue - Projected	44,358,047
Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years	Local Revenue included in 4/28/23 SSF Estimate	42,929,329
Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.	Estimated 2022/23 SSF Adjustment (May 2024)	(1,428,718)
Audited BFB \$1,692,373 higher than estimated in October	Anticipated Ending Fund Balance	15,385,476
Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds	Less Unappropriated Ending Fund Balance (7% Required)	(4,892,192)
Updated with 4/28/23 SSF Estimate	Excess Ending Fund Balance and Contingency	10,493,284
Anticipated 22/23 Wildfire Funds \$972,556 plus 21/22 Final High Cost Disability Payment \$23,146		
22/23 High Cost Disability Prelim Pmt \$1,110,794, 21/22 Final High Cost Disab \$20,972		

Expenditure Assumptions:

Projection amounts based on Adopted Budget and avg % expended during same time period over past 6 years

Updated with YTD corrections, Net Change July to Oct = (\$231,043). Primarily due to SpEd legal fees moved to prior year.

Monthly ADM - Prior Years						Monthly	Monthly ADM	YTD ADM
2016/17	2017-18	2018-19	2019-20	2020-21	2021-22	ADMr Comparison	2022-23	2022-23
5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	September	5,095.5	5,095.5
5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	October	5,120.0	5,111.6
5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	November	5,111.7	5,109.0
5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	December	5,090.0	5,098.5
5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	January	5,099.7	5,095.4
5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	February	5,103.3	5,103.0
5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	March	5,090.5	5,101.0
5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	April	5,071.4	5,097.6
5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	May	5,046.7	5,093.8
5,357.7	5,332.9	5,482.5		5,090.2	5,122.6	June		
5,440.0	5,443.2	5,482.5		5090.2	5122.6	June YTD		

Lincoln County School District
Monthly Comparison - Projected to Actual
May 2023

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	181,559	100,678	(80,881)	* Timing Varies
Prior years' taxes	42,073	(895)	(42,968)	* Timing Varies
Interest on Investments	19,567	90,698	71,131	Rates higher than budgeted
Fees Charged to Grants	31,568	736	(30,832)	JE's not completed
Rentals			-	
Contributions			-	
Other Local Income	66,536	64,262	(2,274)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund	150,000	53,384	(96,616)	*
Other, Hvy Eq Rent Tax, etc		53	53	
STATE SOURCES:				
SSF- Current Year	1,521,358	1,554,641	33,283	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber	226,496	86,645	(139,851)	*
Unrestricted Grants	995,702	1,131,766	136,064	* 22/23 Prelim HCD \$1,110,794 21/22 Final HCD \$20,972
FEDERAL SOURCES:				
Federal Forest Fees		323,238	323,238	*
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	3,234,860	3,405,208	170,348	
EXPENDITURES				
Salaries (100)	2,555,988	2,528,309	(27,679)	
Employee benefits (200)	1,639,370	1,411,178	(228,192)	
Purchased services (300)	1,741,472	1,274,638	(466,834)	
Supplies (400)	286,240	152,974	(133,266)	
Capital outlay (500)	2,415	20,000	17,585	
Insurance/Other (600)	18,321	108,828	90,507	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	6,243,806	5,495,927	(747,879)	

*Indicates SSF formula revenue -- excesses are returned to the State

** Projections based on budget and average % received/expended during same time period over past 6 years

Lincoln County School District
General Fund Purchased Services Monthly Comparison
May 31, 2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	654	D 10,282	10,200	24,023	76,658	91,781	51,058	H 199,093	102,945	11,211	L 184,359		762,264
Cleaning Services	164,284	164,404	164,284	167,168	5,369	E 350,869	164,284	I 191,544	164,284	182,755	174,159		1,893,405
Repairs & Maint	24,369	99,245	55,108	10,392	30,623	27,338	23,539	18,184	13,949	22,613	15,325		340,687
Rentals		26	20,964	1,202		142	F 9,867	613	2,328	-	540		35,681
Utilities	7,189	31,324	89,077	97,621	126,902	183,308	169,772	176,957	212,067	156,016	139,573		1,389,805
Transportation	2,534	122,421	155,125	384,589	421,158	503,721	402,933	367,952	487,354	483,266	M (321)		3,330,731
Travel	159	D 3,592	6,047	9,110	12,273	12,255	4,462	5,510	17,753	4,317	8,057		83,538
Telephone		8,533	8,688	9,033	8,745	8,851	8,565	8,483	8,644	8,709	8,515		86,768
Postage	1,173	D 913	1,770	3,901	606	3,411	1,864	J 10,159	4,117	1,822	5,587		35,323
Advertising			4,464	1,899	1,200	3,550		16,169	300	505	7,408		35,494
Printing & Binding	4,076	4,076	16,545	8,320	4,251	10,708	5,573	J 23,489	14,197	9,020	13,942		114,197
Data Lines		163	163	163	163	163	163	163	163	166	163		1,638
Charter School Pmts	846,891	423,853	423,853	423,853	423,853	423,853	423,853	423,853	423,853	423,853	N 658,591		5,320,159
Tuition		C 24,909	24,909	24,105	24,909	24,105	31,809	24,909	22,498	24,909	24,105		251,167
Audit Services						17,210					12,400		29,610
Legal Services	B -	4,272	7,471	756		1,258	G 8,110	(673)	5,547	1,415	10,759		38,915
Architect/Engr Svcs						9,360			6,375				15,735
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs				1,650		4,500		1,500	6,000	1,500	1,650		16,800
Election Services													-
Other Gen Prof Svcs	44,570	900	6,793	1,019	768	I 1,200	1,220	3,927	K 45,091	2,718	9,824		118,030
Total	1,095,899	898,914	995,462	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,537,467	1,334,796	1,274,638	-	13,899,947

For Reference Only:

Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	(367,952)	(487,354)	(483,266)	321	-
Charter Sch Pmts	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(658,591)	-

Balance of

Purchased Services	246,474	352,640	416,484	360,362	292,468	750,010	480,287	680,028	626,259	427,677	616,368	-	A
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Notes:

A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.

B: Special Education Legal Fees RE: Out of State Placement. The \$273,387 previously reported was accrued to prior year expenses per the Auditors.

C: Special Education Out of State Placement Student Tuition

D: Updated as of November 30th, after audit. Aug net change \$5,240

E: November and December invoiced paid in December

F: Football Helmet Leases \$9,665

G: Property Services

H: \$185,116 ESS Subs - Includes Jan & Feb

I: Paid extra labor invoices for December & January - rcvd late

J: Centennial Postcards \$2,975 Printing, Postage \$2,500, Copiers Jan & Feb

K: \$45,000 to Lincoln County Sheriff's Office for the Waldport/Toledo School Resource Officer (SRO)

L: \$114,188 ESS Subs, \$52,312 OCCC Dual Cr Courses, \$5,891 SpEd SLP Contract, \$11,968 Prof Dev.

M: Corrections to prev inv, April Invoices received late May, pd Friday June 2nd due to timing of AP schedule

N: May payment adjusted to April 30 ADM, Charter School rate increase

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,101,756		774,455	327,301
Intermediate				
State	3,962,156		1,159,209	2,802,947
Federal	13,670,355		6,113,131	7,557,224
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,639,679		1,528,514	111,165
Total Revenues	20,373,946		9,575,310	10,798,636
Expenditures:				
Instruction	6,391,696	1,541,116	4,510,029	340,551
Support Services	6,648,856	819,919	3,377,298	2,451,639
Enterprise	559,804	51,784	224,629	283,391
Facilities Acq & Const	6,773,590	812,339	3,963,609	1,997,642
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	20,373,946	3,502,336	12,075,565	4,796,045
Fund Balance			(2,500,256)	***

Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	3,316		3,316	0
Total Revenues	103,316	0	103,316	0
Expenditures:				
Instruction	23,000			23,000
Support Services	10,000		267	9,733
End Fund Balance	70,316	70,316		0
Total Expenditures	103,316	70,316	267	32,733
Fund Balance			103,049	
Less Encumbered			70,316	
Available for Expenditure			32,733	

Musical Instruments (287)				
Revenues:				
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
Total Revenues	450,000		452,555	(2,555)
Expenditures:				
Instruction	89,000		141,851	(52,851)
Support Services	61,000			61,000
End Fund Balance	300,000	300,000		
Total Expenditures	450,000	300,000	141,851	8,149
Fund Balance			310,704	
Less Encumbered			300,000	
Available for Expenditure			10,704	

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	549,007		289,708	259,299
Beg. Fund Balance*				
Total Revenues	549,007		289,708	259,299
Expenditures:				
Instruction	463,427	108,086	336,189	19,152
Support Services	82,580	16,591	31,380	34,608
Enterprise	3,000	73	1,520	1,408
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	549,007	124,750	369,089	55,168
Fund Balance			(79,381)	***

Student Investment Account (289/989)				
Revenues:				
State	4,776,992		4,776,992	0
Beg. Fund Balance*				
Total Revenues	4,776,992		4,776,992	0
Expenditures:				
Instruction	1,771,171	360,283	1,303,974	106,915
Support Services	2,833,966	546,189	1,780,652	507,125
Enterprise	3,759		1,759	2,000
Facilities Acq & Const	168,096		330,771	(162,675)
End Fund Balance				
Total Expenditures	4,776,992	906,472	3,417,156	453,364
Fund Balance			1,359,836	***

Curriculum (290)				
Revenues:				
Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		1,900,000	0
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			1,900,000	
Less Encumbered			1,900,000	
Available for Expenditure			0	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		3,480	(2,980)
State	70,000		64,349	5,651
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		258,939	4,561
Expenditures:				
Instruction	125,394	9,276	99,291	16,826
Support Services	48,106		15,670	32,436
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000	90,000		0
Total Expenditures	263,500	99,276	114,962	49,262
Fund Balance			143,978	
Less Encumbered			99,276	
Available for Expenditure			44,701	

High School Success (292)				
Revenues:				
State	1,685,460		907,244	778,216
Beg. Fund Balance *				
Total Revenues	1,685,460		907,244	778,216
Expenditures:				
Instruction	858,547	132,081	735,638	(9,172)
Support Services	826,913	137,248	529,098	160,567
End Fund Balance				
Total Expenditures	1,685,460	269,330	1,264,736	151,395
Fund Balance			(357,492)	***

Building Maintenance (293)				
Revenues:				
Local	5,000		601,068	(596,068)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		2,098,755	311,245
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		3,198,269	(433,269)
Expenditures:				
Support Services	1,499,000	326,885	678,742	493,373
Enterprise				
Facilities Acq & Const	676,000	324,857	1,276,919	(925,776)
End Fund Bal/Tfrs	590,000	590,000		0
Total Expenditures	2,765,000	1,241,743	1,955,661	(432,403)
Fund Balance			1,242,609	
Less Encumbered			1,241,743	
Available for Expenditure			866	

* Beginning Fund Balances are Audited
** Fund Balances do NOT include encumbered expenditures
*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	156,550		121,756	34,794
State	35,000		280,601	(245,601)
Federal	3,099,460		1,415,001	1,684,459
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		3,347,051	743,959
Expenditures:				
Instruction	113,004	7,100	63,451	42,453
Support Services	32,715	2,685	32,975	(2,945)
Enterprise	3,645,291	1,220,410	2,451,615	(26,734)
Facilities Acq & Const	50,000		61,625	(11,625)
End Fund Balance	250,000	250,000		0
Total Expenditures	4,091,010	1,480,195	2,609,666	1,149
Fund Balance			737,384	***

Student Activities (295)				
Revenues:				
Local	1,300,000		988,308	311,692
Beg. Fund Balance *	880,500		1,115,428	(234,928)
Total Revenues	2,180,500		2,103,736	76,764
Expenditures:				
Instruction	1,232,000	73,871	841,122	317,007
Support Services	85,000	4,781	27,493	52,726
Enterprise	20,000	88	25,917	(6,005)
End Fund Balance	843,500	843,500		0
Total Expenditures	2,180,500	922,240	894,532	363,728
Fund Balance			1,209,204	
Less Encumbered			922,240	
Available for Expenditure			286,964	

Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	38,118	70,708	1,323
Support Services	2,500	827		
Total Expenditures	112,649	38,945	70,708	2,996
Fund Balance			(70,708)	***

* Beginning Fund Balances are Audited

** Fund Balances do NOT include encumbered expenditures

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	653,020		138,181	514,839
Local - Tech Fees	46,800		38,805	7,995
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance *	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,383,874	460,946
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	82,008	608,609	449,800
Contingency	300,000	300,000		0
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,748,911	608,609	487,300
Fund Balance			1,775,265	
Less Encumbered			1,748,911	
Available for Expenditure			26,354	

Vehicle Replacement (299)				
Revenues:				
Local	20,500		23,570	(3,070)
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		183,943	10,057
Expenditures:				
Support Services	194,000	1,572	141,832	50,596
End Fund Balance				
Total Expenditures	194,000	1,572	141,832	50,596
Fund Balance			42,111	
Less Encumbered			1,572	
Available for Expenditure			40,539	

PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		5,322,594	1,423,474
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		15,059,066	1,297,494
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
Total Expenditures	16,356,560		0	16,356,560
Fund Balance			15,059,066	

GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,702,679	(143,299)
Intermediate Sources			650	(650)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,376,037	(339,172)
Expenditures:				
Debt Service	6,210,000		255,720	5,954,280
End Fund Balance	826,865	826,865		0
Total Expenditures	7,036,865	826,865	255,720	5,954,280
Fund Balance			7,120,318	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	500,000		979,574	(479,574)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,543,273	(643,273)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	859,015	779,764	(293,779)
End Fund Balance	555,000	555,000		0
Total Expenditures	1,900,000	1,414,015	779,764	(293,779)
Fund Balance			1,763,510	
Less Encumbered			1,414,015	
Available for Expenditure			349,495	

Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		18,738	(16,238)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,068,738	(16,233)
Expenditures:				
Facilities Acq & Const	1,052,505		10,000	1,042,505
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,058,738	

Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		742,713	96,287
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,797,795	(39,045)
Expenditures:				
Support Services	953,555		749,620	203,935
End Fund Balance	805,195	805,195		0
Total Expenditures	1,758,750	805,195	749,620	203,935
Fund Balance			1,048,175	
Less Encumbered			805,195	
Available for Expenditure			242,980	

District Medical Group HRA (620)				
Revenues:				
Local	756,500		640,045	116,455
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		2,223,249	(1,749)
Expenditures:				
Support Services	440,300		289,520	150,780
End Fund Balance	1,781,200	1,781,200		0
Total Expenditures	2,221,500	1,781,200	289,520	150,780
Fund Balance			1,933,729	
Less Encumbered			1,781,200	
Available for Expenditure			152,529	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$10,000 - All Funds
2022-2023 Fiscal Year
May 2023

Date	Payee	Description	Amount
5/5/2023	COPELAND LUMBER YARDS, INC	SUPPLIES VARIOUS LOCATIONS	12,099.42
5/5/2023	DSL BUILDERS, LLC	YVE GYM	253,238.65
5/5/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES	45,490.50
5/5/2023	PAULY, ROGERS AND CO., P.C.	JUNE 30, 2023 AUDIT - SPRING INTERIM WORK	12,400.00
5/5/2023	ROAD & DRIVEWAY CO	YVE GYM, CVH REPAIRS, NHS GRANDSTANDS	44,119.65
5/5/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	239,404.53
5/5/2023	UW COLLEGE OF EDUCATION	PROF DEVELOPMENT - PLC'S	17,100.00
5/9/2023	CASCADE TRUCK BODY	2022 TRACTOR	13,309.98
5/12/2023	COPELAND LUMBER YARDS, INC	SUPPLIES VARIOUS LOCATIONS	12,694.68
5/12/2023	DSL BUILDERS, LLC	ELECTRICAL - YVE GYM	57,362.40
5/12/2023	EDDYVILLE CHARTER SCHOOL	SIA GRANT REIMBURSEMENTS	21,645.29
5/12/2023	EDNETICS	TECHNOLOGY BACKUP SERVICES	42,500.08
5/12/2023	IRS ENVIRONMENTAL OF PORTLAND, INC.	YVE ASBESTOS ABATEMENT - CAFETERIA/HALL	38,500.00
5/12/2023	J&J COASTAL ELECTRIC, INC	ELECTRICAL - NHS GRANDSTANDS, TLC, YVE	12,514.58
5/12/2023	LATHAM CENTERS, INC.	SPECIAL PLACEMENT TUITION - OUT OF STATE	24,105.30
5/12/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	164,284.26
5/12/2023	ZCS ENGINEERING INC	YAQUINA VIEW SEISMIC RETROFIT	14,580.50
5/15/2023	POWER FORD-LINCOLN-MERCURY	2023 2500 CARGO VAN - F/M	59,881.20
5/19/2023	LEARNING A-Z	CURRICULUM & PROFESSIONAL DEVELOPMENT	14,898.20
5/19/2023	OREGON COAST COMMUNITY COLLEGE	GROW YOUR OWN GRANT - TUITION	19,252.70
5/19/2023	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	81,823.79
5/19/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	14,118.47
5/19/2023	ULINE	SUPPLIES - NHS GRANDSTANDS & CLASSROOMS	11,627.36
5/26/2023	BSN SPORTS	UNIFORMS VARIOUS LOCATIONS	25,110.00
5/26/2023	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENTS	70,062.00
5/26/2023	DELL MARKETING, LP	STAFF COMPUTERS & STUDENT REFRESH	35,203.52
5/26/2023	DSL BUILDERS, LLC	YAQUINA VIEW GYM	139,441.52
5/26/2023	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENTS	183,810.68
5/26/2023	EDUCATION NORTHWEST	MULTILINGUAL LEARNER PROGS SERVICES	40,502.00
5/26/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES	61,085.02
5/26/2023	IDEA PRINT WORKS, INC	CLOTHING VARIOUS LOCATIONS	13,674.75
5/26/2023	OFFICE DEPOT	SUPPLIES VARIOUS LOCATIONS	\$ 10,605.11
5/26/2023	OREGON COAST COMMUNITY COLLEGE	DUAL CREDIT, EARLY COLLEGE TUITION, WELDING PROGRAM	254,322.45
5/26/2023	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	\$ 351,572.53
5/31/2023	AMAZON CAPITAL SERVICES	SUPPLIES VARIOUS LOCATIONS	90,468.48

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
May 2023**

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$ 45,711,418
Additions	2,163,005
Reductions	8,945,717
Ending Balance	\$ 38,928,706

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 12,867,249
Additions	3,039,379
Reductions	6,150,000
Ending Balance	\$ 9,756,628

Oregon Coast Bank - 12 Month Time CD (HELP Program)

.50% APY

Beginning Balance	\$ 46,343
Additions	-
Reductions	-
Ending Balance	\$ 46,343

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)

1.66% APY

Beginning Balance	\$ 377,516
Additions	-
Reductions	-
Ending Balance	\$ 377,516

Monthly Totals

Beginning Balance	\$ 59,002,526
Additions	5,202,384
Reductions	15,095,717
Ending Balance	\$ 49,109,192

Interest Rates

	<u>Mar</u>	<u>Apr</u>	<u>May</u>
LGIP	3.75%	3.75%	3.88%
Oregon Coast Bank	3.87%	3.87%	3.98%