General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of April 30, 2023

REVENUES	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 Projected 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	YTD Difference Budget vs.	% of Budget
LOCAL SOURCES:		•	·	•		*	·		•	•				•	•	·		
Current year's levy					32,913,299	5,969,093	372,854	248,224	1,033,791	66,809	181,559	1,048,815	406,385	42,240,829 *	40,634,480	40,604,070	1,606,349	100%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	30,913	52,310	42,073	72,688	35,806	876,902 *	805,000	726,335	71,902	90%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	109,833	92,385	19,567	24,067	10,903	743,828	225,000	689,290	518,828	306%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	58,603		105,472	31,568	132,152	63,952	584,017	492,298	356,345	91,719	72%
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	66,536	57,921	155,633	646,245	665,162	366,155	(18,917)	55%
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			150,000			236,178 *	300,000	86,178	(63,822)	29%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82	602					4,863		4,863	4,863	#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	1,521,358			22,121,363	23,378,834	20,600,005	(1,257,471)	88%
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			226.496	,		366,368 *	500,000	139,871	(133,632)	28%
Unrstd Grants, HCD, Wildfire				,				,			995.702			995,702	967,796	-	27.906	0%
FEDERAL SOURCES:											555,152			0	001,100	-	- ,,,,,,	#DIV/0!
Federal Forest Fees														0 *		-	_	0%
Foster Care Transp Reimb									22.110			74.000		96,110	74.000	22,110	22.110	#REF!
OTHER RESOURCES:									22,110			7 1,000		0	7 1,000	-	-	#DIV/0!
Interfund Transfer														0		-	_	#DIV/0!
Sale of Assets/Ins Proceeds					611		5.114							5,725		5.725	5.725	#DIV/0!
Beginning Fund Balance	17,958,828				011		0,114							17,958,828	15,314,192	17,958,828	2,644,636	117%
Beginning Fund Balance	17,000,020				L	I				I				17,000,020	10,014,102	17,000,020	2,044,000	11770
Total Monthly Revenues CUMULATIVE RESOURCES	21,805,448 21,805,448	2,060,607 23,866,055	2,045,609 25,911,663	2,267,959 28,179,622	34,943,586 63,123,208	8,284,882 71,408,090	2,511,328 73,919,418	2,911,867 76,831,285	3,152,917 79,984,202	2,107,997 82,092,199	3,234,860 85,327,058	1,749,566 87,076,625	672,679 87,749,304	87,749,304	84,080,642	82,092,199	3,668,662	98%
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	2,555,988	6,084,707	0	29,222,113	29,741,290	20,581,418	(519,177)	69%
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	1,639,370	4,046,400	10,685	17,320,747	19,114,087	11,624,292	(1,793,340)	61%
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	1,741,472	1,502,553	377,484	16,246,818	16,981,882	12,625,309	(735,064)	74%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	115,699	286,240	406,749	229,247	2,568,243	3,071,592	1,646,007	(503,349)	54%
Capital outlay (500)	6.228	,	,	11.695		,	,	5.639	(12,466)	,	2.415	997	,	14.508	40.000	11.097	(25,492)	28%
Insurance/Other (600)	711,469	23.480	14.591	22.319	9.070	8.612	4,372	5.908	5.360	8.284	18.321	12,829	14.181	858,797	939,599	813,466	(80.802)	87%
Interfund Transfers (700)	,	1.650.000	,	400.000	5,515	3.550.000	1,01=	2,000	5,000	-,		12,020	,	5.600.000	5,550,000	5,600,000	50.000	101%
Contingency (800)		.,000,000		.00,000		0,000,000								0	3.750.000	-	30,000	0%
Unappropriated Funds (800)														0	4,892,192	-	+	0%
	ļ		ļ.	ļ		ļ	ļ.			!				•	•			
Total Monthly Expenditures CUMULATIVE EXPENDITURES	2,737,560 2,737,560	3,989,863 6,727,423	4,877,814 11,605,238	5,490,282 17,095,520	5,165,888 22,261,407	9,290,561 31,551,969	5,220,237 36,772,206	5,641,379 42,413,584	5,505,516 47,919,101	4,982,488 52,901,589	6,243,806 59,145,395	12,054,234 71,199,629	631,597 71,831,226	71,831,226	84,080,642	52,901,589	(3,607,224)	63%
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	26,181,664	15,876,996	15,918,078	15,918,078			29,190,610	
Revenue Assumptions:									* Local Revenue	e - Projected			44,395,124					
Projection amounts based on Ad-	opted Budget and	avg % received o	during same time	e period over pa	st 6 years				Local Revenue in	ncluded in 4/28/	23 SSF Estimate	Э	42,929,329					
0 6 1 10 1									E 4: 1 0000	/00 00E A II	. (11 000)			(4 405 500)				

Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.

Audited BFB \$1,692,373 higher than estimated in October

Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds

Updated with 4/28/23 SSF Estimate

Anticipated 22/23 Wildfire Funds \$972,556 plus 21/22 Final High Cost Disability Payment \$23,146

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. Estimated 2022/23 SSF Adjustment (May 2024)

14,452,282

(1,465,796) Will depend on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance Less Unappropriated Ending Fund Balance (7% Required) _

(4,892,192) Excess Ending Fund Balance and Contingency 9,560,090

		Monthly AD	M - Prior Years			Monthly	Monthly ADM	YTD ADM
2016/17	<u>2017-18</u>	<u>2018-19</u>	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		
5,357.7	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 April 2023

Actual
Compared to

			Compared to	
REVENUES	Projected**	Actual	Projected	Comments
LOCAL SOURCES:				
Current year's levy	170,343	66,809	(103,534) *	Timing Varies
Prior years' taxes	57,176	52,310	(4,866) *	Timing Varies
Interest on Investments	14,460	92,385	77,925	Rates higher than budgeted
Fees Charged to Grants	54,057	105,472	51,415	Includes March
Rentals			-	
Contributions			-	
Other Local Income	50,473	62,924	12,451	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support		97,500	97,500	Expected in May
County School Fund		,	_ *	•
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:		•	-	
01/112 00011020.				Increase in Est Local Revenue &
SSF- Current Year	1,882,092	1,630,598	(251,494) *	Other Formula Factors Adj
SSF- Prior Year			_ *	
Common School Fund			_ *	
State Timber			-	
Unrestricted Grants			_ *	
FEDERAL SOURCES:				
Federal Forest Fees			_ *	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			_	
Beginning Fund Balance			-	
		•		
Total Monthly Revenue	2,228,600	2,107,997	(120,603)	
EXPENDITURES				
	0.470.440	0.405.000	(070 004)	
Salaries (100) Employee benefits (200)	2,472,443	2,195,839	(276,604) (280,938)	
Purchased services (300)	1,608,808	1,327,870	, ,	
Supplies (400)	1,471,877 223,113	1,334,796 115,699	(137,081) (107,414)	
Capital outlay (500)	2,456	115,699	(2,456)	
Insurance/Other (600)	9,748	8,284	(2,456)	
Interfund Transfers (700)	3,140	0,204	(1,404)	
Contingency (800)	 			
Unappropriated Funds (800)	 			
Chappiophatou i unus (000)	<u> </u>			
Total Monthly Expenditures	5,788,446	4,982,488	(805,957)	

^{*}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 April 30, 2023

Cleaning Services 164,4 Repairs & Maint 24,5 Rentals		10,282 164,404 99,245	10,200 164,284	24,023 167,168	76,658		91,781		E4 0E0		100.000		100.015	44.044		
Repairs & Maint 24,3 Rentals			,	167,168			31,701		51,058	Н	199,093		102,945	11,211		577,905
Rentals	69	99,245		,	5,369	Ε	350,869		164,284		191,544		164,284	182,755		1,719,246
			55,108	10,392	30,623		27,338		23,539		18,184		13,949	22,613		325,362
I Itilities 7		26	20,964	1,202			142	F	9,867		613		2,328	-		35,142
Otilities 1,	89	31,324	89,077	97,621	126,902		183,308		169,772		176,957		212,067	156,016		1,250,232
Transportation 2,	34	122,421	155,125	384,589	421,158		503,721		402,933		367,952		487,354	483,266		3,331,052
Travel	59 D	3,592	6,047	9,110	12,273		12,255		4,462		5,510		17,753	4,317		75,480
Telephone		8,533	8,688	9,033	8,745		8,851		8,565		8,483		8,644	8,709		78,252
Postage 1,	73 D	913	1,770	3,901	606		3,411		1,864	っ	10,159		4,117	1,822		29,736
Advertising			4,464	1,899	1,200		3,550				16,169		300	505		28,086
Printing & Binding 4,	76	4,076	16,545	8,320	4,251		10,708		5,573	٦	23,489		14,197	9,020		100,255
Data Lines		163	163	163	163		163		163		163		163	166		1,474
Charter School Pmts 846,8	91	423,853	423,853	423,853	423,853		423,853		423,853		423,853		423,853	423,853		4,661,568
Tuition	С	24,909	24,909	24,105	24,909		24,105		31,809		24,909		22,498	24,909		227,062
Audit Services							17,210									17,210
Legal Services B		4,272	7,471	756			,	G	8,110		(673)		5,547	1,415		28,156
Architect/Engr Svcs							9,360						6,375			15,735
Neg/Labor ConsItg																-
Management Services																-
Data Proc/Tech Svcs				1,650			4,500				1,500		6,000	1,500		15,150
Election Services																-
Other Gen Prof Svcs 44,	70	900	6,793	1,019	768	Ī	1,200		1,220		3,927	K	45,091	2,718		108,206

Total Purchased													
Services	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	-	-	12,625,309
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)	-	-	
Less Charter School													
Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	
Balance of Purchased													
Services	246,474	352,640	416,484	360,362	292,468	750,010	480,287	680,028	626,259	427,677	-	-	Α

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)

LINCOLN COUNTY SCHOOL DISTRICT

1,101,756

3,962,156

13,670,355

Special Revenues & Grants (200-285 & 900-994)

Revenues:

Local

State Federal

Intermediate

Fund Tfrs/Asset Sales

YTD Actual **Budget** Encumb'd

Remaining

747,901

3,007,473

8,149,285

353,855

954,683

5,521,070

1,528,514 Beg. Fund Balance * 1,639,679 111,165 20,373,946 8,358,121 **Total Revenues** 12,015,825 Expenditures: Instruction 6,391,696 1,914,275 3,890,692 586,729 Support Services 6,648,856 995,077 2,935,218 2,718,561 Enterprise 559,804 78,976 182,931 297,897 Facilities Acq & Const 6,773,590 1,191,183 3,487,494 2,094,912 End Fund Bal/Tfrs 277,177 (277,177)20,373,946 4,456,688 **Total Expenditures** 10,496,336 5,420,922 **Fund Balance** (2,138,214) * **Indigenous Peoples (286)** Revenues: Local 100,000 100,000 Fund Tfrs/Asset Sales Beg. Fund Balance* 3,316 3,316 0 **Total Revenues** 103,316 103,316 0 Expenditures: Instruction 23,000 23,000 267 9,733 10,000 Support Services **End Fund Balance** 70,316 70,316 0 103,316 70,316 267 32,733 **Total Expenditures Fund Balance** 103,049 70,316 Less Encumbered **Available for Expenditure** 32,733 **Musical Instruments (287)** Revenues: 300,000 300,000 0 Transfers Beg. Fund Balance* 150,000 152,555 (2,555)**Total Revenues** 450,000 452,555 (2,555)Expenditures: Instruction 89,000 122,785 (33,785)**Support Services** 61,000 12,688 48,312 300,000 **End Fund Balance** 300,000 450,000 14,528 **Total Expenditures** 300,000 135,472

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2023 UNAUDITED

2022-23 SPECIAL R				
	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues: State	540.007		200 700	250 200
Beg. Fund Balance*	549,007		289,708	259,299
Total Revenues	549,007		289,708	259,299
· · · · · · · · · · · · · · · · · · ·	0.0,007		200,100	200,200
Expenditures:				
Instruction	463,427	130,821	290,033	42,574
Support Services	82,580	17,549	29,796	35,235
Enterprise	3,000	73	1,520	1,408
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	549,007	148,443	321,348	79,216
Fund Balance			(31,640)	***
Student Investment Accou	nt (289/989)			
Revenues:				
State	4,776,992		3,675,448	1,101,543
Beg. Fund Balance* Total Revenues	A 776 000		2 675 440	1 101 542
TOTAL NEVERTUES	4,776,992		3,675,448	1,101,543
Expenditures:				
Instruction	1,771,171	465,564	1,109,917	195,690
Support Services	2,833,966	723,192	1,577,744	533,031
Enterprise	3,759	-, -	164,434	(160,675
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
Total Expenditures	4,776,992	1,188,755	3,020,191	568,046
Fund Balance			655,258	***
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				
Capport Corvioco				
End Fund Balance	1,900,000			
End Fund Balance Total Expenditures	1,900,000 1,900,000		0	1,900,000
End Fund Balance			1,900,000	1,900,000
End Fund Balance Total Expenditures				1,900,000

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291)	WHS & Toled	lo 7-12		
Revenues: Local	500		2,716	(2,216)
State	70,000		2,710	70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500	0	193,826	69,674
Expenditures: Instruction	125,394	16,460	84,570	24,364
Support Services	48,106	992	14,678	32,436
Enterprise	40,100	332	14,070	32,430
Facilities Acq & Const End Fund Balance	90,000			90,000
Total Expenditures	263,500	17,452	99,249	146,799
Fund Balance	203,300	17,432	94,577	140,799
Less Encumbered			17,452	
Available for Expenditure			77,125	•
A transaction in Exponential o			,.20	•
High School Success (292)				
Revenues:	4 005 400		747.040	007 004
State Beg. Fund Balance *	1,685,460		747,640	937,821
Total Revenues	1,685,460		747,640	937,821
Expenditures:				
Instruction	858,547	146,174	448,162	264,211
Support Services End Fund Balance	826,913	183,093	452,062	191,758
Total Expenditures	1,685,460	329,267	900,225	455,969
Fund Balance		·	(152,585)	***
Building Maintenance (293	١			
Revenues:)			
Local	5,000		592,549	(587,549)
State	, -		, -	, , -,
Federal	2 440 000		2 000 755	244 245
Fund Tfrs/Asset Sales Beg. Fund Balance *	2,410,000 350,000		2,098,755 498,447	311,245 (148,447)
Total Revenues	2,765,000		3,189,751	(424,751)
Total Novoliuos	2,700,000		0,100,701	(747,101)
Expenditures:				
Support Services Enterprise	1,499,000	311,328	675,980	511,692
Facilities Acq & Const	676,000	263,797	1,155,127	(742,923)
End Fund Bal/Tfrs	590,000	590,000		0
Total Expenditures	2,765,000	1,165,125	1,831,107	(231,231)
Fund Balance			1,358,644	
Less Encumbered			1,165,125	ı
Available for Expenditure			193,519	

Fund Balance

Less Encumbered

Available for Expenditure

317,083 300,000

17,083

^{*} 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

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	156,550		76,938	79,612
State	35,000		280,601	(245,601)
Federal	3,099,460		1,388,082	1,711,378
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		3,275,314	815,696
Even and its upon				
Expenditures: Instruction	113,004	14,720	56,350	41,933
Support Services	32,715	5,411	29,871	(2,566)
Enterprise	3,645,291	1,665,121	1,862,519	117,651
		1,003,121		
Facilities Acq & Const	50,000	250,000	61,366	(11,366)
End Fund Balance	250,000	250,000	0.040.400	0
Total Expenditures	4,091,010	1,935,252	2,010,106	145,652
Fund Balance			1,265,208	
0(1				
Student Activities (295) Revenues:				
Local	1,300,000		882,120	417,880
Beg. Fund Balance *	880,500		1,115,428	(234,928)
Total Revenues	2,180,500		1,997,548	182,952
Total Nevertues	2,100,000		1,337,340	102,332
Expenditures:				
Instruction	1,232,000	63,039	695,680	473,281
Support Services	85,000	1,498	19,010	64,492
Enterprise	20,000	1,275	23,266	(4,542)
End Fund Balance	843,500	843,500	20,200	(4,542)
Total Expenditures	2,180,500	909,313	737,956	533,231
Fund Balance	,,	,-	1,259,592	,
Less Encumbered		:	909,313	
Available for Expenditure		i	350,279	
/ transactor = Aponantaro		:	000,210	
Outdoor School for All (296	6)			
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	2,186	67,950	40,013
Support Services	2,500			
Total Expenditures	112,649	2,186	67,950	42,513
Fund Balance			(67,950)	***

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of April 30, 2023 UNAUDITED

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	653,020		127,220	525,800
Local - Tech Fees	46,800		34,370	12,430
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,368,478	476,342
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	65,915	553,371	521,131
Contingency	300,000	300,000		0
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,732,818	553,371	558,631
Fund Balance			1,815,107	
Less Encumbered			1,732,818	
Available for Expenditure			82,289	
Vehicle Replacement (299)				
Revenues:				
Local	20,500		3,139	17,361
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		163,512	30,488
=			·	·
Expenditures:				
Support Services End Fund Balance	194,000	51,761	68,641	73,598
Total Expenditures	194,000	51,761		73,598
Fund Balance	10 1,000	01,101	163,512	7 0,000
Less Encumbered			51,761	
Available for Expenditure			111,751	
The state of the s			111,101	
PERS Bonds Debt Service	(320)		111,101	
PERS Bonds Debt Service (Revenues:				2 070 250
PERS Bonds Debt Service (Revenues: Local	6,746,068		4,675,809	2,070,259 (125,980)
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance *	6,746,068 9,610,492		4,675,809 9,736,472	(125,980)
PERS Bonds Debt Service (Revenues: Local	6,746,068		4,675,809	
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures:	6,746,068 9,610,492 16,356,560		4,675,809 9,736,472	(125,980) 1,944,279
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service	6,746,068 9,610,492 16,356,560 5,834,753		4,675,809 9,736,472	(125,980) 1,944,279 5,834,753
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807		4,675,809 9,736,472	(125,980) 1,944,279 5,834,753 10,521,807
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	6,746,068 9,610,492 16,356,560 5,834,753		4,675,809 9,736,472 14,412,281	(125,980) 1,944,279 5,834,753
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807		4,675,809 9,736,472 14,412,281	(125,980) 1,944,279 5,834,753 10,521,807
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560		4,675,809 9,736,472 14,412,281	(125,980) 1,944,279 5,834,753 10,521,807
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33)	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560		4,675,809 9,736,472 14,412,281	(125,980) 1,944,279 5,834,753 10,521,807
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560		4,675,809 9,736,472 14,412,281	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33) Revenues:	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560		4,675,809 9,736,472 14,412,281 0 14,412,281	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33) Revenues: Local Intermediate Sources State	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560		4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Intermediate Sources State Beg. Fund Balance *	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 80 & 331) 5,559,380 1,477,485		4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650 1,672,709	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Intermediate Sources State Beg. Fund Balance *	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 80 & 331) 5,559,380		4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650)
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Intermediate Sources State Beg. Fund Balance * Total Revenues	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 80 & 331) 5,559,380 1,477,485		4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650 1,672,709	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0 (195,224)
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33) Revenues: Local Intermediate Sources State Beg. Fund Balance * Total Revenues Expenditures:	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 30 & 331) 5,559,380 1,477,485 7,036,865		4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650 1,672,709 7,321,109	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0 (195,224) (284,244)
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Intermediate Sources State Beg. Fund Balance * Total Revenues Expenditures: Debt Service	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 80 & 331) 5,559,380 1,477,485 7,036,865	926 965	4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650 1,672,709	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0 (195,224)
PERS Bonds Debt Service (Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33) Revenues: Local Intermediate Sources State Beg. Fund Balance * Total Revenues Expenditures:	6,746,068 9,610,492 16,356,560 5,834,753 10,521,807 16,356,560 30 & 331) 5,559,380 1,477,485 7,036,865	826,865 826,865	4,675,809 9,736,472 14,412,281 0 14,412,281 5,647,751 650 1,672,709 7,321,109	(125,980) 1,944,279 5,834,753 10,521,807 16,356,560 (88,371) (650) 0 (195,224) (284,244)

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Capital Construction Fund				
Revenues:				
Local	500,000		931,022	(431,022
Beg. Fund Balance *	1,400,000		1,563,699	(163,699
Total Revenues	1,900,000		2,494,721	(594,721
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	808,071	649,778	(112,849
End Fund Balance	555,000	555,000		Ċ
Total Expenditures	1,900,000	1,363,071	649,778	(112,849
Fund Balance			1,844,943	
Less Encumbered			1,363,071	1
Available for Expenditure			481,871	
Transis is Expenditure			101,011	
Future Property Purchases	s Reserve (42	0)		
Revenues:				
Local	2,500		12,018	(9,518
Fund Tfrs/Asset Sales	1,050,005		1,050,000	
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,062,018	(9,513
Expenditures:				
Facilities Acq & Const	1,052,505		10,000	1,042,505
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,052,018	
			,,-	
Dental/Vision Self Insuran	ce (610)			
Revenues:	(0.0)			
Local	839,000		642,860	196,140
Beg. Fund Balance *	919,750		1,055,082	(135,332
Total Revenues	1,758,750		1,697,942	60,808
Total Neverlues	1,730,730		1,097,942	00,000
Expenditures:				
Support Services	953,555		678,222	275,333
End Fund Balance	805,195	805,195	010,222	273,333
Total Expenditures	1,758,750	805,195	678,222	275,333
Fund Balance	1,700,700	000,100	1,019,720	2.0,000
Less Encumbered				
			805,195 214,525	
Available for Expenditure			214,525	
District Medical Group HR	A (620)			
Revenues:				
Local	756,500		561,075	195,425
Beg. Fund Balance	1,465,000		1,583,204	(118,204
Total Revenues	2,221,500		2,144,279	77,221
Expenditures:				.=
Support Services	440,300		265,819	174,481
End Fund Balance	1,781,200	1,781,200	005.010	474 404
Total Expenditures	2,221,500	1,781,200	265,819	174,481
Fund Balance			1,878,460	
Less Encumbered			1,781,200	=
Available for Expenditure			97,260	
				•
				D

^{*} 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 Bills & Claims Over \$10,000 - All Funds 2022-2023 Fiscal Year April 2023

Date	Payee	Description	Amount
4/7/2023	WAXIE	CUSTODIAL SUPPLIES	24,483.55
4/7/2023	LINN-BENTON-LINCOLN ESD	BUDGET SOFTWARE	11,380.00
4/7/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - ARCADIA CAMPUS	42,000.00
4/7/2023	EDNETICS	NON ERATE NETWORK/WIRELESS PROJECT	167,691.93
4/14/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACTED SERVICES	164,284.26
4/14/2023	UNIVERSITY OF WEST FLORIDA	TUITION REIMB - GROW YOUR OWN GRANT	22,800.00
4/14/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	181,156.27
4/14/2023	PEARSON CLINCAL ASSESSMENT	SPECIAL PGMS DIGITAL ASSESSMENT LIBRARY	13,331.25
4/14/2023	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	24,908.81
4/14/2023	KCDA (ALL PLAY BLEACHERS)	GRANDSTANDS - NHS	660,857.79
4/14/2023	EDNETICS	NON ERATE NETWORK/WIRELESS PROJECT	15,663.98
4/21/2023	DELL MARKETING, LP	CHROMEBOOKS	31,148.80
4/21/2023	EDDYVILLE CHARTER SCHOOL	SIA REIMBURSEMENT	20,440.39
4/21/2023	CONSOLIDATED SUPPLY CO	COMMERCIAL WATER HEATER - WHS	11,404.82
4/21/2023	ROAD & DRIVEWAY CO	ASPHALT - YVE & NHS	31,054.82
4/21/2023	MINDWORKS RESOURCES	AFTER SCHOOL PROGRAM STEAM KITS	10,161.00
4/21/2023	EDNETICS	ERATE - SWITCHES	30,157.13
4/21/2023	COYLE OUTSIDE LLC	OUTDOOR SCHOOL - NMS	21,350.00
4/21/2023	COPELAND LUMBER YARDS, INC	SUPPLIES - VARIOUS LOCATIONS	10,374.89
4/21/2023	AIRBORNE ATHLETICS INC	BASKETBALL SHOOTING MACHINES - NHS	10,480.00
4/21/2023	AIR REPS	HEATING UNITS - ECC	18,474.00
4/25/2023	WILSON MOTORS	2500 CARGO VAN - FACILITIES	68,640.87
4/28/2023	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	19,157.00
4/28/2023	DELL MARKETING, LP	LAPTOPS - EARLY CHILDHOOD & STEM PGMS	11,181.59
4/28/2023	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	211,897.45
4/28/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	487,198.56
4/28/2023	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	172,451.12
4/28/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACTED SERVICES	24,206.54
4/28/2023	DAKTRONICS, INC	ELECTRONIC READER BOARD - NMS	20,755.00
4/28/2023	LINN-BENTON-LINCOLN ESD	SPRING 2022 MEDICAID ADMIN CHARGES	28,300.88
4/28/2023	LINCOLN GLASS CO., INC	VESTIBULE DOORS - SAM CASE	24,207.00
4/28/2023	GLAS ARCHITECTS	YVE GYM & CVH OFFICE REMODEL	\$ 13,112.20
4/28/2023	CLASSLINK, INC.	EDUCATIONAL SOFTWARE	11,500.00
4/30/2023	AMAZON CAPITAL SERVICES	SUPPLIES - VARIOUS LOCATIONS	\$ 34,397.20

LINCOLN COUNTY SCHOOL DISTRICT INVESTMENT REPORT April 2023

Oregon State Treasury - Local Government Inv	vestment Pool			
Beginning Balance			\$ 5°	1,928,630
Additions				1,382,788
Reductions				7,600,000
Ending Balance				5,711,418
Oregon Coast Bank - Money Market Account				
Beginning Balance				9,077,461
Additions				7,631,888
Reductions				3,842,100
Ending Balance			\$ 12	2,867,249
Overen Coast Book 42 Month Time CD /UEL	Due anem)			
Oregon Coast Bank - 12 Month Time CD (HELI .50% APY	Program)			
Beginning Balance			\$	46,258
Additions			Φ	40,236 85
Reductions				-
Ending Balance			\$	46,343
			_	10,010
Oregon Coast Bank - 13 Month Time CD (Fund	l 331 QSCB Sinki	ng Fund)		
1.66% APY		3,		
Beginning Balance			\$	377,516
Additions				
Reductions				-
Ending Balance			\$	377,516
Monthly Totals				
Beginning Balance				1,429,865
Additions				9,014,761
Reductions				1,442,100
Ending Balance			\$ 59	9,002,526
Interest Rates	<u>Feb</u>	<u>Mar</u>		<u>Apr</u>
interest Nates	<u> 1 GD</u>	<u>iviai</u>		Api
LGIP	3.75%	3.75%	:	3.75%
Oregon Coast Bank	3.87%	3.87%		3.87%
-				