

Lincoln County School District
2025-26 Monthly Comparison - General Fund Projected to Actual
May 2026

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	173,936	165,391	(8,546)	*
Prior years' taxes	36,228	41,636	5,408	*
Interest on Investments	63,910	117,683	53,774	
Fees Charged to Grants	26,897	22,977	(3,920)	Expense/timing varies
Rentals			-	
Contributions			-	
Other Local Income	105,884	3,516	(102,369)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund		124,691	124,691	* Expected in June
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,778,562	2,739,181	960,619	* 24/25 Final SSF \$954,461
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber		199,786	199,786	* Expected in June
Unrestricted Grants	709,701	138,694	(571,007)	*
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	2,895,118	3,553,554	658,436	
EXPENDITURES				
Salaries (100)	3,071,529	3,108,572	37,043	
Employee benefits (200)	1,598,304	1,387,873	(210,431)	
Purchased services (300)	2,096,199	516,513	(1,579,685)	Transportation & Charter Pmts Made in June \$1,132,060
Supplies (400)	184,751	104,931	(79,820)	
Capital outlay (500)	24,132	37,574	13,442	
Insurance/Other (600)	41,954	4,043	(37,911)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	7,016,867	5,159,507	(1,857,361)	

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

** Projections based on budget and average % received/expended during same time period over past 7 years. Updated 12/4/25

Lincoln County School District
2025-26 General Fund - Purchased Services Monthly Comparison
May 2026

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	400	988	29,919	73,764	62,803	47,616	52,822	54,353	51,863	44,871	52,334		471,733
Cleaning Services	195,560	195,560	195,560	195,560	195,560	195,560		391,121	200,876	196,937	195,560		2,157,857
Repairs & Maint	45,180	59,774	28,638	24,319	10,191	17,292	29,105	9,828	26,905	21,189	8,698		281,118
Rentals	1,615	29,368	1,615	8,440	2,403	4,638	3,077	1,702	1,425	2,215	2,998		59,496
Utilities	134	36,667	115,382	120,757	137,600	159,969	182,761	173,014	175,123	164,310	162,925		1,428,643
Transportation	77	3,668	190,620	B 874,441	681,519	508,716	519,057	639,106	126,806	D 1,095,091	E 34,623		4,673,724
Travel	1,862	7,149	756	4,138	8,368	3,163	3,730	15,405	5,988	3,067	9,808		63,436
Telephone		8,522	4,330	12,695	4,688	9,663	17,195	5,530	16,095	24,715	15,522		118,956
Postage	2,042	1,529	3,515	3,879	2,176	5,719	2,060	5,475	2,303	1,706	9,569		39,973
Advertising	115	15							5	700	71		906
Printing & Binding	4,147	4,956	15,655	12,375	10,503	7,273	13,012	4,028	15,400	4,243	9,641		101,234
Data Lines		390	300	492	195	127	231	128	254	197	217		2,532
Charter School Pmts	1,027,152	513,577	513,577	513,577	513,577	513,577	513,577	C 439,315	439,315	439,314	F		5,426,558
Tuition		33,166	33,166	32,096	33,166	32,096	33,166	33,166	29,956	33,166			293,142
Audit Services				15,000			2,925						17,925
Legal Services		300	1,476	19,976	6,974	4,082	4,030	4,292	2,030	151	7,744		51,053
Architect/Engr Svcs				1,065	400								1,465
Neg/Labor Consltg							1,630						1,630
Managemnt Svcs						23,276							23,276
Data/Tech Svcs										2,500			2,500
Election Services													-
Other Gen Prof Svcs	40,537	9,375	112	1,227	838	2,127	8,400	1,084	37,391	619	6,804		108,513
Total	1,318,821	905,005	1,134,622	1,913,800	1,670,961	1,534,895	1,386,778	1,777,548	1,131,734	2,034,992	516,513	-	15,325,670

For Reference Only:

Less Transportation	(77)	(3,668)	(190,620)	(874,441)	(681,519)	(508,716)	(519,057)	(639,106)	(126,806)	(1,095,091)	(34,623)	-	
Charter Sch Pmts	(1,027,152)	(513,577)	(513,577)	(513,577)	(513,577)	(513,577)	(513,577)	(439,315)	(439,315)	(439,314)	-	-	

Balance of Purchased Services	291,593	387,760	430,425	525,782	475,865	512,602	354,144	699,127	565,613	500,587	481,891	-	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: Includes July - Sept Invoices with Fixed Costs
- C: Adjusted payments to 2/20/26 SSF Estimate
- D: Includes February Transportation Invoice paid April 1st
- E: April Transportation invoices will be paid in June \$639,037
- F: Charter School May 25-26 payments and 24-25 final reconciled payment should have been made in May but were paid out the first week of June. \$493,023

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	2,644,752		1,458,830	1,185,922
Intermediate				
State	4,950,873		1,103,728	3,847,145
Federal	8,052,924		3,344,814	4,708,110
Beg. Fund Balance *	2,946,543		2,830,894	115,649
Total Revenues	18,595,092		8,738,266	9,856,826
Expenditures:				
Instruction	5,493,536	957,546	2,805,125	1,730,865
Support Services	8,397,531	571,582	2,648,428	5,177,521
Enterprise	854,442	42,429	291,873	520,140
Facilities Acq & Const	3,849,584	128,258	262,467	3,458,859
End Fund Bal/Tfrs				0
Total Expenditures	18,595,092	1,699,814	6,007,893	10,887,385
Fund Balance			2,730,373 ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	86,279		186,279	(100,000)
Total Revenues	86,279	0	186,279	(100,000)
Expenditures:				
Instruction	86,279	3,008	5,014	78,258
Support Services			1,682	(1,682)
End Fund Balance				0
Total Expenditures	86,279	3,008	6,696	76,575
Fund Balance			179,583	
Less Encumbered			3,008	
Available for Expenditure			176,575	
Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	433,661		533,656	(99,995)
Total Revenues	433,661		533,656	(99,995)
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	433,661	0	0	433,661
Fund Balance			533,656	
Less Encumbered			0	
Available for Expenditure			533,656	

* 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

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of May 31, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	596,080		380,415	215,665
Beg. Fund Balance*			0	0
Total Revenues	596,080		380,415	215,665
Expenditures:				
Instruction	525,968	96,415	384,020	45,532
Support Services	50,996	11,485	36,506	3,006
Enterprise	19,116			19,116
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	596,080	107,900	420,526	67,655
Fund Balance			(40,111) ***	
Student Investment Account (289/989)				
Revenues:				
State	5,037,550		3,778,162	1,259,387
Beg. Fund Balance*				0
Total Revenues	5,037,550		3,778,162	1,259,387
Expenditures:				
Instruction	2,541,627	526,010	1,700,835	314,783
Support Services	2,231,186	592,011	1,693,132	(53,957)
Enterprise	264,736	196	247,699	16,841
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,037,550	1,118,217	3,641,665	277,667
Fund Balance			136,497 ***	
Curriculum (290)				
Revenues:				
Local	80,000		175,841	(95,841)
Transfers	500,000			500,000
Beg. Fund Balance*	5,440,952		4,908,824	532,128
Total Revenues	6,020,952		5,084,665	936,287
Expenditures:				
Instruction	1,098,000	441,569	578,648	77,783
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	441,569	578,648	5,000,735
Fund Balance			4,506,016	
Less Encumbered			0	
Available for Expenditure			4,506,016	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local			6,545	(6,545)
State	72,519		83,439	(10,920)
Beg. Fund Balance *	205,142		172,991	32,151
Total Revenues	277,661		262,975	14,686
Expenditures:				
Instruction	180,216	3,747	26,890	149,580
Support Services	24,926	775	18,166	5,985
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	4,522	45,056	228,084
Fund Balance			217,920	
Less Encumbered			4,522	
Available for Expenditure			213,398	
High School Success (292)				
Revenues:				
State	1,534,608		1,150,956	383,652
Beg. Fund Balance *				0
Total Revenues	1,534,608		1,150,956	383,652
Expenditures:				
Instruction	812,675	224,743	485,409	102,524
Support Services	721,933	86,179	310,574	325,179
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,534,608	310,922	795,983	427,703
Fund Balance			354,973 ***	
Building Maintenance (293)				
Revenues:				
Local	50,000		95,673	(45,673)
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	2,235,005		2,529,021	(294,016)
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	109,493	139,611	425,896
Facilities Acq & Const	1,185,005	15,004	324,281	845,719
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	124,498	463,892	1,646,615
Fund Balance			2,065,129	
Less Encumbered			124,498	
Available for Expenditure			1,940,631	

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	269,150		134,461	134,689
State	125,000		46,721	78,279
Federal	3,326,636		2,203,922	1,122,714
Sale/Loss of Assets			76,537	(76,537)
Beg. Fund Balance *	100,000		196,889	(96,889)
Total Revenues	3,820,786		2,658,530	1,162,256
Expenditures:				
Instruction	68,210	8,166	27,895	32,150
Support Services	37,724	3,140	32,081	2,503
Enterprise	3,714,852	850,984	2,431,801	432,067
Total Expenditures	3,820,786	862,290	2,491,777	466,719
Fund Balance			166,753	***
Student Activities (295)				
Revenues:				
Local	1,380,723		1,441,317	(60,594)
Beg. Fund Balance *	1,500,000		1,303,089	196,911
Total Revenues	2,880,723		2,744,406	136,317
Expenditures:				
Instruction	1,500,723	94,996	1,264,630	141,097
Support Services	110,000	1,715	26,025	82,260
Enterprise	100,000		51,738	48,262
Facilities Acq & Const		31,470		(31,470)
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	128,181	1,342,392	1,410,149
Fund Balance			1,402,014	
Less Encumbered			<u>128,181</u>	
Available for Expenditure			1,273,832	
Outdoor School for All (296)				
Revenues:				
State	186,114		1,000	185,114
Total Revenues	186,114		1,000	185,114
Expenditures:				
Instruction	173,391	23,413	64,448	85,531
Support Services	12,722		179	12,543
Total Expenditures	186,114	23,413	64,627	98,074
Fund Balance			(63,627)	***
Technology (298)				
Revenues:				
Local	20,515		182,252	(161,737)
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,438,189	36,811
Total Revenues	4,995,515		4,620,441	375,074
Expenditures:				
Instruction	334,000	101,444		232,556
Support Services	463,989	407,573	405,893	(349,478)
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526	3,197,526		0
Total Expenditures	4,995,515	3,706,543	405,893	883,079
Fund Balance			4,214,548	
Less Encumbered			<u>3,706,543</u>	
Available for Expenditure			508,005	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of May 31, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	128,500		4,138	124,362
Sale of Assets			3,500	(3,500)
Beg. Fund Balance *	96,557		163,144	(66,587)
Total Revenues	225,057		170,782	54,275
Expenditures:				
Support Services	225,057	0	75,376	149,681
End Fund Balance				
Total Expenditures	225,057	0	75,376	149,681
Fund Balance			95,406	
Less Encumbered			<u>0</u>	
Available for Expenditure			95,406	
PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		3,414,994	1,435,642
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)
Total Revenues	12,013,202		12,258,131	(244,929)
Expenditures:				
Debt Service	6,167,240		401,120	5,766,120
End Fund Balance	5,845,962			5,845,962
Total Expenditures	12,013,202	0	401,120	11,612,082
Fund Balance			11,857,011	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420		6,270,204	(90,784)
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)
Total Revenues	21,737,005		15,717,509	6,019,496
Expenditures:				
Debt Service	15,042,000		20,426	15,021,574
Transfers	6,695,005			6,695,005
End Fund Balance				0
Total Expenditures	21,737,005	0	20,426	21,716,579
Fund Balance			15,697,083	
Capital Construction Fund (405)				
Revenues:				
Local	620,000		630,390	(10,390)
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)
Total Revenues	2,564,505		2,602,160	(37,655)
Expenditures:				
Support Services	510,000		42,999	467,001
Facilities Acq & Const	2,054,505	500,000	392,246	1,162,259
Total Expenditures	2,564,505	500,000	435,245	1,629,260
Fund Balance			2,166,915	
Less Encumbered			<u>500,000</u>	
Available for Expenditure			1,666,915	
OSCIM Grant - Capital Construction Fund (426)				
Revenues:				
State				0
Beg. Fund Balance *				0
Total Revenues	0		0	0
Expenditures:				
Support Services				0
Facilities Acq & Const				0
Total Expenditures	0	0	0	0
Fund Balance			0	
Less Encumbered			<u>0</u>	
Available for Expenditure			0	
Future Property Purchases Reserve (420)				
Revenues:				
Local	25,000		47,486	(22,486)
Fund Trfs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Total Revenues	1,181,355		1,230,051	(48,696)
Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Transfers	5			
Total Expenditures	1,181,355			1,181,355
Fund Balance			1,230,051	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		779,100	232,483
Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	2,368,211		2,111,971	256,240
Expenditures:				
Support Services	988,107		919,454	68,653
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		919,454	1,448,757
Fund Balance			1,192,517	
Less Encumbered			<u>0</u>	
Available for Expenditure			1,192,517	
District Medical Group HRA (620)				
Revenues:				
Local	910,000		904,106	5,894
Beg. Fund Balance	3,217,270		3,438,617	(221,347)
Total Revenues	4,127,270		4,342,723	(215,453)
Expenditures:				
Support Services	1,114,655		578,704	535,951
Contingency	3,012,615			3,012,615
Total Expenditures	4,127,270	0	578,704	3,548,566
Fund Balance			3,764,019	
Less Encumbered			<u>0</u>	
Available for Expenditure			3,764,019	

* 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 \$25,000 - All Funds
2025-26 Fiscal Year
May 2026

Date	Payee	Description	Amount
5/1/26	KUBOTA CREDIT CORPORATION USA	EQUIPMENT PURCHASE-EXCAVATOR	\$ 37,574.20
5/1/26	SILETZ VALLEY CHARTER SCHOOL	TITLE I & CSI-TSI GRANT REIMBURSEMENTS	\$ 33,274.20
5/8/26	EDDYVILLE CHARTER SCHOOL	SIA & CSI-TSI GRANT REIMBURSEMENTS	\$ 48,845.31
5/8/26	SODEXO, INC & AFFILIATES (CUST)	25-26 CONTRACTED SERVICES	\$ 197,294.67
5/1/26	STRUCTURED COMMUNICATIONS SYSTEMS	COMPUTER HARDWARE - FIREWALL	\$ 38,930.03
5/1/26	PBS ENGINEERING & ENVIRONMENTAL	ASBESTOS SURVEY-ARC, SVC, EVC, ECC	\$ 31,343.08
5/8/26	SPRINGHOUSE PROFESSIONALS LLC	PROF SVCS SPED-EAST AREA	\$ 29,055.50
5/8/26	DIGITAL INSURANCE LLC	EMPLOYEE HEALTH SVCS MNGT FEE	\$ 34,575.00
5/8/26	APPLE INC.	STAFF COMPUTER HARDWARE	\$ 146,850.00
5/15/26	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 299,797.30
5/22/26	APPTEGY INC	WEBSITE & COMM SYSTEM	\$ 34,135.50

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
May 31, 2026**

**Piper Sandler & Co Brokerage Account, Bank of New York - Pershing
US Treasury Fixed Income Securities 3.54%**

Beginning Balance	\$	20,289,678
Additions		108,702
Reductions		15,000,000
Ending Balance	\$	5,398,380

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$	46,014,035
Additions		3,562,078
Reductions		19,041,349
Ending Balance	\$	30,534,764

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds

Beginning Balance	\$	2,762,643
Additions		9,385
Reductions		-
Ending Balance	\$	2,772,028

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds

Beginning Balance	\$	3,135,585
Additions		10,652
Reductions		-
Ending Balance	\$	3,146,237

Oregon Coast Bank - Money Market Account

Beginning Balance	\$	12,075,503
Additions		19,303,012
Reductions		5,847,284
Ending Balance	\$	25,531,231

**Oregon Coast Bank - 9 Month Time CD (Fund 331 QSCB Sinking Fund)
3.94%**

Beginning Balance	\$	-
Additions		-
Reductions		-
Ending Balance	\$	-

Monthly Totals

Beginning Balance	\$	63,987,766
Additions	\$	22,885,128
Reductions	\$	24,888,633
Ending Balance	\$	61,984,261

Interest Rates

	<u>Mar</u>	<u>Apr</u>	<u>May</u>
LGIP	4.00%	4.00%	4.00%
Oregon Coast Bank	4.05%	4.05%	4.05%