

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	966,885	1,033,791	66,906	*
Prior years' taxes	103,003	30,913	(72,090)	*
Interest on Investments	24,978	109,833	84,855	Interest Rates are Climbing Fees entry not completed
Fees Charged to Grants	46,035		(46,035)	
Rentals	2,500		(2,500)	
Contributions			-	
Other Local Income	48,601	48,577	(24)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc		602	602	
STATE SOURCES:				
SSF- Current Year	1,955,687	1,907,092	(48,595)	* Adj for 3/21/23 SSF Estimate
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb		22,110	22,110	Q4 20/21
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	3,147,689	3,152,917	5,229	
EXPENDITURES				
Salaries (100)	2,467,620	2,420,793	(46,827)	
Employee benefits (200)	1,604,491	1,411,650	(192,841)	
Purchased services (300)	1,459,368	1,537,466	78,099	
Supplies (400)	157,568	142,713	(14,855)	
Capital outlay (500)	1,694	(12,466)	(14,160)	
Insurance/Other (600)	5,595	5,360	(235)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,696,336	5,505,516	(190,820)	

*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
March 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				566,694
Cleaning Services	164,284	164,404	164,284	167,168	5,369	E 350,869	164,284	I 191,544	164,284				1,536,491
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623	27,338	23,539	18,184	13,949				302,748
Rentals		26	20,964	1,202		142	F 9,867	613	2,328				35,142
Utilities	7,189	31,324	89,077	97,621	126,902	183,308	169,772	176,957	212,067				1,094,216
Transportation	2,534	122,421	155,125	384,589	421,158	503,721	402,933	367,952	487,354				2,847,786
Travel	159	D 3,592	6,047	9,110	12,273	12,255	4,462	5,510	17,753				71,163
Telephone		8,533	8,688	9,033	8,745	8,851	8,565	8,483	8,644				69,543
Postage	1,173	D 913	1,770	3,901	606	3,411	1,864	J 10,159	4,117				27,914
Advertising			4,464	1,899	1,200	3,550		16,169	300				27,582
Printing & Binding	4,076	4,076	16,545	8,320	4,251	10,708	5,573	J 23,489	14,197				91,235
Data Lines		163	163	163	163	163	163	163	163				1,308
Charter School Payments	846,891	423,853	423,853	423,853	423,853	423,853	423,853	423,853	423,853				4,237,715
Tuition		C 24,909	24,909	24,105	24,909	24,105	31,809	24,909	22,498				202,153
Audit Services						17,210							17,210
Legal Services	B -	4,272	7,471	756		1,258	G 8,110	(673)	5,547				26,741
Architect/Engineer Svcs						9,360			6,375				15,735
Neg/Labor Consultg Svcs													-
Management Services													-
Data Process/Tech Svcs				1,650		4,500		1,500	6,000				13,650
Election Services													-
Other General Prof Svcs	44,570	900	6,793	1,019	768	I 1,200	1,220	3,927	K 45,091				105,488

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	-	-	-	11,290,514
---------------------------------	------------------	----------------	----------------	------------------	------------------	------------------	------------------	------------------	------------------	---	---	---	-------------------

For Reference Only:

Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	(367,952)	(487,354)	-	-	-	
Less Charter School Payments	(846,891)	(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	-	-	-	A
--------------------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	---	---	---	----------

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

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,101,756		340,058	761,698
Intermediate				
State	3,962,156		461,934	3,500,222
Federal	13,670,355		3,479,599	10,190,756
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	18,845,432
Total Revenues	20,373,946		5,810,105	14,563,841
Expenditures:				
Instruction	6,391,696	2,211,662	3,249,234	930,800
Support Services	6,648,856	1,087,663	2,462,372	3,098,821
Enterprise	559,804	71,728	159,810	328,266
Facilities Acq & Const	6,773,590	1,847,184	2,810,620	2,115,786
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	20,373,946	5,495,414	8,682,036	6,196,496
Fund Balance			(2,871,930) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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
Total Expenditures	103,316	0	267	103,049
Fund Balance			103,049	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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	33,710	183,220	(127,930)
Support Services	61,000	374	12,688	47,938
End Fund Balance	300,000			300,000
Total Expenditures	450,000	34,084	195,908	220,008
Fund Balance			256,648	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	549,007		45,155	503,852
Beg. Fund Balance*				
Total Revenues	549,007		45,155	503,852
Expenditures:				
Instruction	463,427	159,893	255,801	47,733
Support Services	82,580	18,509	24,067	40,004
Enterprise	3,000	73	1,520	1,408
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	549,007	178,475	281,388	89,145
Fund Balance			(236,232) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Student Investment Account (289/989)				
Revenues:				
State	4,776,992		3,675,448	1,101,543
Beg. Fund Balance*				
Total Revenues	4,776,992		3,675,448	1,101,543
Expenditures:				
Instruction	1,771,171	583,244	995,209	192,718
Support Services	2,833,966	892,502	1,374,725	566,739
Enterprise	3,759		164,434	(160,675)
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
Total Expenditures	4,776,992	1,475,746	2,702,463	598,782
Fund Balance			972,985 ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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			1,900,000
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			1,900,000	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		2,716	(2,216)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		193,826	69,674
Expenditures:				
Instruction	125,394	15,332	81,532	28,530
Support Services	48,106		14,678	33,428
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
Total Expenditures	263,500	15,332	96,211	151,958
Fund Balance			97,615	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
High School Success (292)				
Revenues:				
State	1,685,460		747,640	937,821
Beg. Fund Balance *				
Total Revenues	1,685,460		747,640	937,821
Expenditures:				
Instruction	858,547	175,230	416,689	266,628
Support Services	826,913	191,849	419,746	215,318
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,685,460	367,079	836,435	481,946
Fund Balance			(88,795) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance (293)				
Revenues:				
Local	5,000		592,267	(587,267)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		1,650,000	760,000
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		2,740,714	24,286
Expenditures:				
Support Services	1,499,000	288,603	608,515	601,882
Enterprise				
Facilities Acq & Const	676,000	295,725	1,036,785	(656,510)
End Fund Bal/Tfrs	590,000			590,000
Total Expenditures	2,765,000	584,328	1,645,300	535,372
Fund Balance			1,095,414	

* 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

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	156,550		75,992	80,558
State	35,000		207,582	(172,582)
Federal	3,099,460		1,164,307	1,935,153
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		2,977,575	1,113,435
Expenditures:				
Instruction	113,004	21,920	49,200	41,883
Support Services	32,715	8,136	27,166	(2,587)
Enterprise	3,645,291	1,828,805	1,662,406	154,081
Facilities Acq & Const	50,000		61,366	(11,366)
End Fund Balance	250,000			250,000
Total Expenditures	4,091,010	1,858,861	1,800,138	432,011
Fund Balance			1,177,438	***

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Student Activities (295)				
Revenues:				
Local	1,300,000		786,349	513,651
Beg. Fund Balance *	880,500		1,115,428	(234,928)
Total Revenues	2,180,500		1,901,777	278,723
Expenditures:				
Instruction	1,232,000	38,352	614,664	578,984
Support Services	85,000	1,198	14,694	69,108
Enterprise	20,000	268	25,011	(5,278)
End Fund Balance	843,500			843,500
Total Expenditures	2,180,500	39,818	654,369	1,486,313
Fund Balance			1,247,408	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	1,612	43,605	64,932
Support Services	2,500			
Total Expenditures	112,649	1,612	43,605	67,432
Fund Balance			(43,605)	***

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology (298)				
Revenues:				
Local	653,020		127,220	525,800
Local - Tech Fees	46,800		27,180	19,620
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,361,288	483,532
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	278,443	331,045	530,928
Contingency	300,000			300,000
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,645,346	331,045	868,428
Fund Balance			2,030,243	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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	194,000	68,604		125,396
End Fund Balance				
Total Expenditures	194,000	68,604		125,396
Fund Balance			163,512	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		4,139,338	2,606,730
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		13,875,810	2,480,750
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			13,875,810	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,630,934	(71,554)
Intermediate Sources			650	(650)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,304,293	(267,428)
Expenditures:				
Debt Service	6,210,000		595,000	5,615,000
End Fund Balance	826,865			826,865
Total Expenditures	7,036,865		595,000	6,441,865
Fund Balance			6,709,293	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	500,000		846,569	(346,569)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,410,268	(510,268)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	805,477	568,704	(29,181)
End Fund Balance	555,000			555,000
Total Expenditures	1,900,000	805,477	568,704	525,819
Fund Balance			1,841,564	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		12,018	(9,518)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
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
End Fund Balance				
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,052,018	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		565,231	273,769
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,620,313	138,437
Expenditures:				
Support Services	953,555		612,739	340,816
End Fund Balance	805,195			805,195
Total Expenditures	1,758,750		612,739	1,146,011
Fund Balance			1,007,575	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
District Medical Group HRA (620)				
Revenues:				
Local	756,500		496,202	260,298
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		2,079,406	142,094
Expenditures:				
Support Services	440,300		223,780	216,520
End Fund Balance	1,781,200			1,781,200
Total Expenditures	2,221,500	0	223,780	1,997,720
Fund Balance			1,855,625	

* 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
March 2023

Date	Payee	Description	Amount
3/3/2023	KCDA	NHS GRANDSTANDS	306,613.83
3/3/2023	ESS WEST, LLC	CONTRACTED SUBSTITUTE SERVICES	18,388.75
3/3/2023	DSL BUILDERS, LLC	YVE GYM	353,823.00
3/10/2023	SODEXO, INC & AFFILIATES (CAFE)	CONTRACTED MONTHLY SERVICES	244,792.95
3/10/2023	RK CONSTRUCTION	NHS GRANDSTANDS & TAHS FORESTRY FOUNDATIONS	48,576.20
3/10/2023	CARPET ONE FLOOR & HOME	YVE GYM & TAHS FORESTRY CLASSROOM FLOORING	13,957.00
3/10/2023	BSN SPORTS	K-6 PE EQUIPMENT	23,440.85
3/10/2023	BARRELHEAD	SUPPLIES VARIOUS LOCATIONS	11,637.99
3/10/2023	EDDYVILLE CHARTER SCHOOL	SIA GRANT REIMBURSEMENT	50,654.94
3/10/2023	SODEXO, INC & AFFILIATES (CUST)	CONTRACTED MONTHLY SERVICES	164,284.26
3/17/2023	ZCS ENGINEERING INC	YVE GYM & TOES SEISMIC PROJECT	77,971.25
3/17/2023	UW COLLEGE OF EDUCATION	PROFESSIONAL DEVELOPMENT	17,100.00
3/17/2023	SCHOOL OUTFITTERS LLC	SCHOOL & GARDEN FURNITURE	18,181.46
3/17/2023	LATHAM CENTERS, INC.	SPECIAL EDUCATION OUT OF STATE PLACEMENT TUITION	22,498.28
3/17/2023	B'NAI B'RITH	OUTDOOR SCHOOL PRE-PAYMENT/DEPOSIT- TAES	13,900.00
3/17/2023	SHIFFLER EQUIPMENT SALES	YVE GYM - RESTROOM PARTITIONS	11,177.00
3/24/2023	ZCS ENGINEERING INC	YVE & TOES SEISMIC PROJECTS	72,711.25
3/24/2023	LINCOLN COUNTY SHERIFFS DEPARTMENT	WALDPOR/TOLEDO SCHOOL RESOURCE OFFICER	45,000.00
3/24/2023	GLAS ARCHITECTS	YVE CONSTRUCTION DOCS & CVH OFFICE REMODEL CONSULT	16,485.90
3/24/2023	DSL BUILDERS, LLC	YVE GYM	301,673.88
3/24/2023	#ICANHELP	PROFESSIONAL DEVELOPMENT	13,000.00
3/24/2023	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	19,157.00
3/24/2023	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS & ESSER GRANT REIMBURSEMENT	268,229.16
3/24/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	448,245.03
3/24/2023	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	172,232.91
3/31/2023	ULTRASONIC INC	TOHS CAFETERIA & YVE GYM SOUND SYSTEM	30,529.00
3/31/2023	OMSI UNIT #85	OUTDOOR SCHOOL PRE-PAYMENT/DEPOSIT - TOES	24,420.00
3/31/2023	ESS WEST, LLC	CONTRACTED SUBSTITUTE SERVICES	74,963.93
3/31/2023	EPIC SPORTS	TAHS BLEACHERS	14,884.88
3/31/2023	AMAZON	SUPPLIES VARIOUS LOCATIONS	33,480.86
3/31/2023	ROAD & DRIVEWAY CO	TAHS SIDEWALK PREP, YVE & NHS ROCK	10,838.21

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 49,184,113
Additions	2,744,517
Reductions	0
Ending Balance	\$ 51,928,630

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 13,539,023
Additions	38,438
Reductions	4,500,000
Ending Balance	\$ 9,077,461

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,258
Additions	
Reductions	-
Ending Balance	\$ 46,258

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 377,237
Additions	279
Reductions	-
Ending Balance	\$ 377,516

Monthly Totals	
Beginning Balance	\$ 63,146,631
Additions	2,783,234
Reductions	4,500,000
Ending Balance	\$ 61,429,865

<u>Interest Rates</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>
LGIP	3.37%	3.75%	3.75%
Oregon Coast Bank	3.41%	3.87%	3.87%