General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of March 31, 2023

	Period 1 Actual	Period 2 Actual	Period 3 Actual	Period 4 Actual	Period 5 Actual	Period 6 Actual	Period 7 Actual	Period 8 Actual	Period 9 Actual	Period 10 Projected	Period 11 Projected	Period 12 Projected	Period 13 Projected	Projected 2022-23	Adopted 2022-23	Year-To-Date 2022-23	YTD Difference	% of
REVENUES LOCAL SOURCES:	July '22	Aug '22	Sept '22	Oct '22	Nov '22	Dec '22	Jan '23	Feb '23	March '23	April '23	May '23	June '23	July '23	Totals	BUDGET	Actuals	Budget vs.	Budget
Current year's levy					32,913,299	5,969,093	372,854	248,224	1,033,791	170,343	181,559	1,048,815	406,385	42,344,362 *	40,634,480	40,537,261	1,709,882	100%
Prior years' taxes	42.064	134,420	89,038	58.690	57,797	139,153	48,655	73,295	30,913	57,176	42,073	72,688	35,806	881,768 *	805,000	674,025	76,768	84%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	109,833	14,460	19,567	24,067	10,903	665,903	225,000	596,905	440,903	265%
Fees Charged to Grants	ŕ	,	34,786	43,900	23,134	56,636	33,815	58,603	· -	54,057	31,568	132,152	63,952	532,603	492,298	250,874	40,305	51%
Rentals			,	,	,		ŕ	,	-	,	,	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	50,473	66,536	57,921	155,633	633,794	665,162	303,231	(31,368)	46%
INTERMEDIATE SOURCES:														0		-	=	#DIV/0!
ESD - Severe Disab Support								97,500			73,000			170,500	146,000	97,500	24,500	67%
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	1,882,092	1,354,103			22,205,602	23,378,834	18,969,407	(1,173,232)	81%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund								337,424				283,940		621,364 *	567,880	337,424	53,484	59%
State Timber				122,000				17,871			226,496			366,368 *	500,000	139,871	(133,632)	28%
Unrestricted Grants, HCD															967,796	-		
FEDERAL SOURCES:														0		-	-	#DIV/0!
Federal Forest Fees														0 *	1	-	-	0%
Foster Care Transp Reimb									22,110			74,000		96,110	74,000	22,110	22,110	#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	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828	15,314,192	17,958,828	2,644,636	117%
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	2,228,600 82,212,802	2,144,904 84,357,705	1,696,082 86,053,788	672,679 86,726,467	86,726,467	84,080,642	79,984,202	3,613,621	95%
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	2,472,443	2,555,988	6,084,707	0	29,498,718	29,741,290	18,385,579	(242,572)	62%
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	1,608,808	1,639,370	4,046,400	10,685	17,601,685	19,114,087	10,296,422	(1,512,402)	54%
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	1,471,877	1,741,472	1,502,553	377,484	16,383,899	16,981,882	11,290,513	(597,983)	66%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	223,113	286,240	406,749	229,247	2,675,656	3,071,592	1,530,308	(395,936)	50%
Capital outlay (500)	6,228			11,695				5,639	(12,466)	2,456	2,415	997		16,964	40,000	11,097	(23,036)	28%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	5,908	5,360	9,748	18,321	12,829	14,181	860,261	939,599	805,182	(79,338)	86%
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 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	5,788,446 53,707,546	6,243,806 59,951,352	12,054,234 72,005,587	631,597 72,637,184	72,637,184	84,080,642	47,919,101	(2,801,266)	57%
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	28,505,255	24,406,353	14,048,201	14,089,283	14,089,283			32,065,101	
Devenue Accumptions								į	* Legal Dayses	o Duoisota-l			44 450 040					
Revenue Assumptions:									* Local Revenu				44,450,040					
Projection amounts based on Ado		•	-		ist 6 years						23 SSF Estimate		42,929,329					
Synergy software report clarificati Audited BFB \$1,692,373 higher tl	nan estimated in O	ctober							Estimated 2022	/23 SSF Adjust	tment (May 2024 Anti	l) cipated Ending	Fund Balance		Will depend on A	Actual Local Rev	enue at Yr End	
Updated with YTD corrections Ne Updated with 3/21/23 SSF Estima		Oct = (\$59,349) D	Due to Interest m	noved to Special	l Funds				Monthly ADM	- Prior Years			_	Monthly	Monthly ADM	YTD ADM		
opulated with orz 1/20 oor Latillia						-			Monthly ADIVI	2040.00				monding	Jonany ADM	I I D ADM		

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

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

Actual Compared to **Projected REVENUES** Projected** **Actual Comments LOCAL SOURCES:** 66,906 Current year's levy 966,885 1,033,791 Prior years' taxes 103,003 30,913 (72.090)Interest on Investments 24,978 109,833 84,855 **Interest Rates are Climbing** Fees Charged to Grants 46,035 (46,035)Fees entry not completed 2,500 (2,500)Rentals Contributions Other Local Income 48,601 48,577 (24)**INTERMEDIATE SOURCES:** ESD - Severe Disability Support County School Fund 602 Other, Hvy Eq Rent Tax, etc 602 STATE SOURCES: 1.955.687 1.907.092 (48.595)Adj for 3/21/23 SSF Estimate SSF- Current Year SSF- Prior Year Common School Fund State Timber **Unrestricted Grants** -**FEDERAL SOURCES:** Federal Forest Fees 22,110 Q4 20/21 Foster Care Transport Reimb 22,110 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)1,537,466 Purchased services (300) 1,459,368 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	Н	199,093		102,945				566,694
Cleaning Services		164,284		164,404	164,284	167,168	5,369	Е	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			С	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	В	-		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	Ш					1,650			4,500				1,500		6,000				13,650
Election Services																			-
Other General Prof Svcs	Ш	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 Poteronce Only																			
For Reference Only: Less Transportation		(2,534)		(122,421)	(155,125)	(384,589)	(421,158)		(503,721)		(402,933)		(367,952)		(487,354)	-	-	-	

(423,853)

750,010

(423,853)

480,287

(423,853)

680,028

Services Notes:

Payments

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

(423,853)

292,468

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

(423,853)

360,362

- C: Special Education Out of State Placement Student Tuition
- D: Updated as of November 30th, after audit. Aug net change \$5,240

(846,891)

246,474

- E: November and December invoiced paid in December
- F: Football Helmet Leases \$9,665
- G: Property Services

Less Charter School

Balance of Purchased

- 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)

(423,853) (423,853)

416,484

352.640

(423,853)

626,259

LINCOLN COUNTY SCHOOL DISTRICT

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

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining		<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (2	200-285 & 900-994)				Pre-School Promise (288)				
Revenues: Local	1,101,756		340,058	761,698	Revenues: State	549,007		45,155	503,852
Intermediate	1,101,756		340,056	701,090	Beg. Fund Balance*	549,007		45,155	503,652
State	3,962,156		461,934	3,500,222	Total Revenues	549,007		45,155	503,852
Federal	13,670,355		3,479,599	10,190,756	=	0.10,007		10,100	000,002
Fund Tfrs/Asset Sales	10,070,000		0,470,000	1,639,679	Expenditures:				
Beg. Fund Balance *	1,639,679		1,528,514	18,845,432	Instruction	463,427	159,893	255,801	47,733
Total Revenues	20,373,946		5,810,105	14,563,841	Support Services	82,580	18,509	24,067	40,004
-	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	<u>, , , , , , , , , , , , , , , , , , , </u>	Enterprise	3,000	73	1,520	1,408
Expenditures:					Facilities Acq & Const	-,		,	,
Instruction	6,391,696	2,211,662	3,249,234	930,800	End Fund Balance				
Support Services	6,648,856	1,087,663	2,462,372	3,098,821	Total Expenditures	549,007	178,475	281,388	89,145
Enterprise	559,804	71,728	159,810	328,266	Fund Balance			(236,232)	***
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)	***	Student Investment Accoun	t (289/989)			
		=			Revenues:				
					State	4,776,992		3,675,448	1,101,543
Indigenous Peoples (286)					Beg. Fund Balance*				
Revenues:					Total Revenues	4,776,992		3,675,448	1,101,543
Local				_					
Fund Tfrs/Asset Sales	100,000		100,000	0	Expenditures:	4 4 4	500 044	005.000	400 740
Beg. Fund Balance*	3,316		3,316	0	Instruction	1,771,171	583,244	995,209	192,718
Total Revenues	103,316	0	103,316	0	Support Services	2,833,966	892,502	1,374,725	566,739
Evpandituras					Enterprise	3,759		164,434	(160,675)
Expenditures: Instruction	23,000			23,000	Facilities Acq & Const End Fund Balance	168,096		168,096	0
Support Services	10,000		267	9,733	Total Expenditures	4,776,992	1,475,746	2,702,463	598,782
End Fund Balance	70,316		201	70,316	Fund Balance	4,110,332	1,473,740	972,985	***
Total Expenditures	103,316	0	267	103,049	i unu balance			312,300	
Fund Balance	103,310	U	103,049	103,043					
i dila Dalalice		-	103,049						
Musical Instruments (287)					Curriculum (290)				
Revenues:					Revenues:				
Transfers	300,000		300,000	0	Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)	Beg. Fund Balance*	900,000		900,000	0
Total Revenues	450,000		452,555	(2,555)	Total Revenues	1,900,000		1,900,000	0
Expenditures:					Expenditures:				
Instruction	89,000	33,710	183,220	(127,930)	Instruction				0
Support Services	61,000	374	12,688	47,938	Support Services				
End Fund Balance	300,000	04.004	405.000	000 000	End Fund Balance	1,900,000			4 000 000
Total Expenditures	450,000	34,084	195,908	220,008	Total Expenditures	1,900,000		0	1,900,000
Fund Balance			256,648		Fund Balance			1,900,000	

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291)	WHS & Toled	lo 7-12		
Revenues:				
Local	500		2,716	(2,216)
State Beg. Fund Balance *	70,000 193,000		101 110	70,000 1,890
Total Revenues			191,110	-
rotal 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	00.000			00.000
End Fund Balance	90,000	45.000	00.044	90,000
Total Expenditures Fund Balance	263,500	15,332	96,211 97,615	151,958
Fullu Balatice			97,013	
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	050 547	175 220	416 690	266 629
Support Services	858,547 826,913	175,230 191,849	416,689 419,746	266,628 215,318
Enterprise	020,010	101,010	110,710	0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,685,460	367,079	836,435	481,946
Fund Balance			(88,795)	***
Duilding Maintenance (202	\			
Building Maintenance (293 Revenues:)			
Local	5,000		592,267	(597 267)
State	3,000		392,207	(587,267)
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
Francis ditament				
Expenditures: Support Services	1,499,000	288,603	608,515	601,882
Enterprise	1,499,000	200,003	000,513	001,002
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

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)	<u> </u>		<u> </u>	- Itomaning
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:	440.004	04.000	40.000	44.000
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 Total Expenditures	250,000 4,091,010	1,858,861	1,800,138	250,000 432,011
Fund Balance	4,091,010	1,030,001	1,177,438	***
O(= 1==(A=('-1)' == (OOF)		=		
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	20000	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	
Outdoor School for All (29	6)			
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)	***
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:				
				37,500
Instruction	37,500			
Instruction Support Services	1,140,417	278,443	331,045	530,928
Instruction Support Services Contingency	1,140,417 300,000		331,045	
Instruction Support Services Contingency End Fund Balance	1,140,417 300,000 1,366,903	1,366,903		530,928 300,000 0
Instruction Support Services Contingency	1,140,417 300,000		331,045 331,045 2,030,243	530,928 300,000

Vahiala Danlasamant (200)	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Vehicle Replacement (299)				
Revenues:	20 500		2.420	47.004
Local Sale of Assets	20,500		3,139	17,361
	470 500		400.070	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	68,604		125,396
Total Expenditures	194,000	68,604		125,396
Fund Balance			163,512	
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
			0	16,356,560
Total Expenditures	16,356,560			10,330,300
Fund Balance			13,875,810	
GO Bonds Debt Service (33 Revenues: Local	·		E 620 024	(71.55/
Intermediate Sources	5,559,380		5,630,934 650	(71,554 (650
State				C
				_
Beg. Fund Balance *	1,477,485		1,672,709	(195,224
Total Revenues	1,477,485 7,036,865		1,672,709 7,304,293	(195,224
Total Revenues				(195,224
Total Revenues Expenditures:	7,036,865		7,304,293	(195,224 (267,428
Total Revenues Expenditures: Debt Service	7,036,865 6,210,000			(195,224 (267,428 5,615,000
Total Revenues Expenditures: Debt Service End Fund Balance	7,036,865 6,210,000 826,865		7,304,293 595,000	(195,224 (267,428 5,615,000 826,865
Total Revenues Expenditures: Debt Service	7,036,865 6,210,000		7,304,293	(195,224 (267,428 5,615,000 826,865
Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	7,036,865 6,210,000 826,865		7,304,293 595,000 595,000	(195,224 (267,428 5,615,000 826,865
Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	7,036,865 6,210,000 826,865 7,036,865		7,304,293 595,000 595,000	(195,224 (267,428 5,615,000 826,865
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance	7,036,865 6,210,000 826,865 7,036,865		7,304,293 595,000 595,000	(195,224 (267,428 5,615,000 826,865
Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund	7,036,865 6,210,000 826,865 7,036,865		7,304,293 595,000 595,000	(195,224 (267,428 5,615,000 826,865 6,441,865
Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local	7,036,865 6,210,000 826,865 7,036,865 (405)		7,304,293 595,000 595,000 6,709,293	(195,224 (267,428 5,615,000 826,865 6,441,865
Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues:	7,036,865 6,210,000 826,865 7,036,865 (405)		7,304,293 595,000 595,000 6,709,293	(195,224 (267,428 5,615,000 826,865 6,441,865 (346,569 (163,699
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local Beg. Fund Balance * Total Revenues Expenditures:	7,036,865 6,210,000 826,865 7,036,865 (405) 500,000 1,400,000		7,304,293 595,000 595,000 6,709,293 846,569 1,563,699	(195,224 (267,428 5,615,000 826,865 6,441,865 (346,569 (163,699
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Support Services	7,036,865 6,210,000 826,865 7,036,865 (405) 500,000 1,400,000 1,900,000		7,304,293 595,000 595,000 6,709,293 846,569 1,563,699 2,410,268	(195,224 (267,428 5,615,000 826,865 6,441,865 (346,569 (163,699 (510,268
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Support Services Facilities Acq & Const	7,036,865 6,210,000 826,865 7,036,865 7,036,865 (405) 500,000 1,400,000 1,900,000	805,477	7,304,293 595,000 595,000 6,709,293 846,569 1,563,699	(195,224 (267,428 5,615,000 826,865 6,441,865 (346,569 (163,699 (510,268
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Support Services Facilities Acq & Const End Fund Balance	7,036,865 6,210,000 826,865 7,036,865 (405) 500,000 1,400,000 1,900,000	805,477	7,304,293 595,000 595,000 6,709,293 846,569 1,563,699 2,410,268	(195,224 (267,428 5,615,000 826,865 6,441,865 (163,699 (510,268
Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance Capital Construction Fund Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Support Services Facilities Acq & Const	7,036,865 6,210,000 826,865 7,036,865 7,036,865 (405) 500,000 1,400,000 1,900,000	805,477 805,477	7,304,293 595,000 595,000 6,709,293 846,569 1,563,699 2,410,268	(346,569 (195,224 (267,428 5,615,000 826,865 6,441,865 (163,699 (510,268 (29,181 555,000 525,819

		Encumb'd	YTD Actual	Remaining
Future Property Purchases	Reserve (420)			
Revenues:				(0.740)
Local	2,500		12,018	(9,518)
Fund Tfrs/Asset Sales Beg. Fund Balance *	1,050,005		1,050,000	5 0
Total Revenues	1,052,505		1,062,018	(9,513)
E Pr				
Expenditures: Facilities Acq & Const	1,052,505		10,000	1,042,505
End Fund Balance	1,032,303		10,000	1,042,303
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,052,018	, ,
			, ,	
Dental/Vision Self Insurance	re (610)			
Revenues:	JC (010)			
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
			<u> </u>	·
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	
District Medical Group HR	A (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

^{*} 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	WALDPORT/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 Tr	easury - Local Government Inv	estment Pool			
_	ning Balance			\$ 4	9,184,113
Additio	-				2,744,517
Reduc	tions				0
Endin	g Balance			\$ 5	1,928,630
	ank - Money Market Account				
•	ning Balance			\$ 1	3,539,023
Additio					38,438
Reduc					4,500,000
Endin	g Balance			\$	9,077,461
Orogon Coast B	ank 12 Month Time CD /HELD	Drogram)			
.50% APY	ank - 12 Month Time CD (HELP	Program)			
	ning Balance			\$	46,258
Additio	•			Ψ	40,230
Reduc					_
	g Balance			\$	46,258
					,
Oregon Coast B	ank - 13 Month Time CD (Fund	331 QSCB Sinki	ng Fund)		
1.66% APY					
_	ning Balance			\$	377,237
Additio					279
Reduc					-
Endin	g Balance			\$	377,516
Manthh. Tatala					
Monthly Totals	sing Dolongo			Φ.	2 146 621
Additio	ning Balance				3,146,631
Reduc					2,783,234 4,500,000
	g Balance				4,500,000 1,429,865
Lilain	g Balanoc			Ψ 0	71,423,000
Interest Rates		<u>Jan</u>	<u>Feb</u>		<u>Mar</u>
LGIP		3.37%	3.75%		3.75%
Oregon Coast B	ank	3.41%	3.87%		3.87%