

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of June 30, 2023 at 8-4-23, Subject to Change

	Period 1 Actual July '22	Period 2 Actual Aug '22	Period 3 Actual Sept '22	Period 4 Actual Oct '22	Period 5 Actual Nov '22	Period 6 Actual Dec '22	Period 7 Actual Jan '23	Period 8 Actual Feb '23	Period 9 Actual March '23	Period 10 Actual April '23	Period 11 Actual May '23	Period 12 Actual June '23	Period 13 Combined With June	Projected 2022-23 Totals	Adopted 2022-23 BUDGET	Year-To-Date 2022-23 Actuals	YTD Difference Budget vs.	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					32,913,299	5,969,093	372,854	248,224	1,033,791	66,809	100,678	952,051		41,656,799 *	40,634,480	41,656,799	1,022,319	103%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	30,913	52,310	(895)	179,395		904,835 *	805,000	904,835	99,835	112%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	109,833	92,385	90,698	163,460		943,448	225,000	943,448	718,448	419%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	58,603		105,472	736	(89,151)		267,930	492,298	267,930	(224,368)	54%
Rentals														0	10,000	-	(10,000)	0%
Contributions														0	0	-	-	#DIV/0!
Other Local Income	489	7,040	146	51,052	7,782	94,723	34,700	58,723	48,577	62,924	64,262	100,800		531,217	665,162	531,217	(133,945)	80%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support									97,500	97,500				195,000	146,000	195,000	49,000	134%
County School Fund				75,167					11,011			53,384		139,562 *	300,000	139,562	(160,438)	47%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82	602			998		5,914		5,914	5,914	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,907,092	1,907,092	1,907,092	1,630,598	1,554,641			22,154,646	23,378,834	22,154,646	(1,224,188)	95%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund								337,424				337,424		674,849 *	567,880	674,849	106,969	119%
State Timber				122,000				17,871				86,645		226,517 *	500,000	226,517	(273,483)	45%
Unrstd Grants, HCD, Wildfire											1,131,766	1,249,914		2,381,680	967,796	2,381,680	1,413,884	246%
FEDERAL SOURCES:																		
Federal Forest Fees											323,238			323,238 *		323,238	323,238	437%
Foster Care Transp Reimb									22,110					22,110	74,000	22,110	(51,890)	#REF!
OTHER RESOURCES:																		
Interfund Transfer														0		-	-	#DIV/0!
Sale of Assets/Ins Proceeds					611		5,114					2,767		8,492		8,492	8,492	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828	15,314,192	17,958,828	2,644,636	117%
Total Monthly Revenues	21,805,448	2,060,607	2,045,609	2,267,959	34,943,586	8,284,882	2,511,328	2,911,867	3,152,917	2,107,997	3,405,208	2,897,658		88,395,064	84,080,642	88,395,064	4,314,422	105%
CUMULATIVE RESOURCES	21,805,448	23,866,055	25,911,663	28,179,622	63,123,208	71,408,090	73,919,418	76,831,285	79,984,202	82,092,199	85,497,406	88,395,064						

EXPENDITURES																		
Salaries (100)	569,730	740,007	2,353,358	2,392,744	2,555,044	2,426,051	2,377,599	2,550,253	2,420,793	2,195,839	2,528,309	5,798,261		28,907,988	29,741,290	28,907,988	(833,302)	97%
Employee benefits (200)	284,254	358,727	1,343,122	1,362,800	1,391,082	1,382,207	1,349,466	1,413,115	1,411,650	1,327,870	1,411,178	3,499,682		16,535,152	19,114,087	16,535,152	(2,578,935)	87%
Purchased services (300)	1,095,899	898,914	995,461	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,537,466	1,334,796	1,274,638	2,502,859		16,402,805	16,981,882	16,402,805	(579,077)	97%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	115,699	152,974	258,549		2,057,531	3,071,592	2,057,531	(1,014,061)	67%
Capital outlay (500)	6,228			11,695				5,639	(12,466)		20,000	14,808		45,905	40,000	45,905	5,905	115%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	5,908	5,360	8,284	108,828	20,310		942,604	939,599	942,604	3,005	100%
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	-	-	100%
Unappropriated Funds (800)														0	4,892,192	-	-	100%
Total Monthly Expenditures	2,737,560	3,989,863	4,877,814	5,490,282	5,165,888	9,290,561	5,220,237	5,641,379	5,505,516	4,982,488	5,495,927	12,094,470		70,491,986	84,080,642	70,491,986	(4,946,464)	84%
CUMULATIVE EXPENDITURES	2,737,560	6,727,423	11,605,238	17,095,520	22,261,407	31,551,969	36,772,206	42,413,584	47,919,101	52,901,589	58,397,516	70,491,986						
Month-end Fund Balance	19,067,888	17,138,632	14,306,426	11,084,102	40,861,801	39,856,121	37,147,212	34,417,700	32,065,101	29,190,610	27,099,890	17,903,079		17,903,079				17,903,079

Revenue Assumptions:														* Local Revenue - Projected	43,925,800			
Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years														Local Revenue included in 4/28/23 SSF Estimate	42,929,329			
Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.														Estimated 2022/23 SSF Adjustment (May 2024)	(996,471)			Will depend on Actual Local Revenue at Yr End
Audited BFB \$1,692,373 higher than estimated in October														Anticipated Ending Fund Balance	16,906,608			
Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds														Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(8,642,192)			
Updated with 4/28/23 SSF Estimate														Excess Ending Fund Balance	8,264,416			Subject to Change - Year End Entries Not Complete
Anticipated 22/23 Wildfire Funds \$972,556 plus 21/22 Final High Cost Disability Payment \$23,146																		
HB 4026 21/22 Wildfire Funds - Funds are not distributed until the end of each fiscal year. Yr 1 was delayed.																		

	Monthly ADM - Prior Years						Monthly ADMr Comparison	Monthly ADM 2022-23	YTD ADM 2022-23
	2016/17	2017-18	2018-19	2019-20	2020-21	2021-22			
September	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	5,095.5	
October	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	5,120.0	5,111.6	
November	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	5,111.7	5,109.0	
December	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	5,090.0	5,098.5	
January	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	5,099.7	5,095.4	
February	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	5,103.3	5,103.0	
March	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,090.5	5,101.0	
April	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,071.4	5,097.6	
May	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,046.7	5,093.8	
June	5,357.7	5,332.9	5,482.5		5,090.2	5,122.6	5,007.0	5,086.2	
June YTD	5,440.0	5,443.2	5,482.5		5090.2	5122.6			

Lincoln County School District
Monthly Comparison - Projected to Actual
June 2023 At 8/4/23 - Subject to Change

REVENUES	Projected June & July**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	1,455,199	952,051	(503,148)	* Timing Varies
Prior years' taxes	108,494	179,395	70,901	* Timing Varies
Interest on Investments	34,970	163,460	128,490	Segregated Entry Not Complete
Fees Charged to Grants	196,104	(89,151)	(285,255)	Depends on actual grant exp
Rentals	2,500		(2,500)	
Contributions			-	
Other Local Income	213,554	100,800	(112,754)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc		998	998	
STATE SOURCES:				
SSF- Current Year			-	*
SSF- Prior Year			-	*
Common School Fund	337,424	337,424	0	*
State Timber			-	*
Unrestricted Grants		1,249,914	1,249,914	* HB 4026 21/22 Wildfire Funds
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb	51,890		(51,890)	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds		2,767	2,767	
Beginning Fund Balance			-	
Total Monthly Revenue	2,400,135	2,897,658	497,523	
EXPENDITURES				
Salaries (100)	6,084,707	5,798,261	(286,446)	
Employee benefits (200)	4,057,085	3,499,682	(557,403)	
Purchased services (300)	1,880,037	2,502,859	622,822	
Supplies (400)	635,996	258,549	(377,447)	
Capital outlay (500)	997	14,808	13,811	
Insurance/Other (600)	27,010	20,310	(6,700)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	12,685,832	12,094,470	(591,362)	

*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
June 30, 2023 at 8-4-23, Subject to Change**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	654	10,282	10,200	24,023	76,658	91,781	51,058	199,093	102,945	11,211	184,359	337,526	1,099,790
Cleaning Services	164,284	164,404	164,284	167,168	5,369	350,869	164,284	191,544	164,284	182,755	174,159	173,424	2,066,829
Repairs & Maint	24,369	99,245	55,108	10,392	30,623	27,338	23,539	18,184	13,949	22,613	15,325	45,358	386,044
Rentals		26	20,964	1,202		142	9,867	613	2,328	-	540	411	36,093
Utilities	7,189	31,324	89,077	97,621	126,902	183,308	169,772	176,957	212,067	156,016	139,573	281,874	1,671,679
Transportation	2,534	122,421	155,125	384,589	421,158	503,721	402,933	367,952	487,354	483,266	(321)	1,311,686	4,642,416
Travel	159	3,592	6,047	9,110	12,273	12,255	4,462	5,510	17,753	4,317	8,057	25,746	109,283
Telephone		8,533	8,688	9,033	8,745	8,851	8,565	8,483	8,644	8,709	8,515	17,045	103,813
Postage	1,173	913	1,770	3,901	606	3,411	1,864	10,159	4,117	1,822	5,587	6,169	41,493
Advertising			4,464	1,899	1,200	3,550		16,169	300	505	7,408	1,370	36,864
Printing & Binding	4,076	4,076	16,545	8,320	4,251	10,708	5,573	23,489	14,197	9,020	13,942	11,915	126,112
Data Lines		163	163	163	163	163	163	163	163	166	163	340	1,978
Charter School Pmts	846,891	423,853	423,853	423,853	423,853	423,853	423,853	423,853	423,853	423,853	658,591	196,124	5,516,283
Tuition		24,909	24,909	24,105	24,909	24,105	31,809	24,909	22,498	24,909	24,105	55,914	307,081
Audit Services						17,210					12,400		29,610
Legal Services	-	4,272	7,471	756		1,258	8,110	(673)	5,547	1,415	10,759	4,182	43,097
Architect/Engr Svcs						9,360			6,375			4,780	20,515
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs				1,650		4,500		1,500	6,000	1,500	1,650	1,500	18,300
Election Services												12,752	12,752
Other Gen Prof Svcs	44,570	900	6,793	1,019	768	1,200	1,220	3,927	45,091	2,718	9,824	14,743	132,774
Total	1,095,899	898,914	995,462	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,537,467	1,334,796	1,274,638	2,502,859	16,402,806

For Reference Only:

Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	(367,952)	(487,354)	(483,266)	321	(1,311,686)
Charter Sch Pmts	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(658,591)	(196,124)

Purchased Services

Services	246,474	352,640	416,484	360,362	292,468	750,010	480,287	680,028	626,259	427,677	616,368	995,049	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)

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

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

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

O: Licensed Tuition Reimbursements per contract
P: Additional Water & Garbage - normal for this time of year
Q: April, May & June Invoices
R: 21/22 SSF Final Reconciliation Payments - Usually included in May
S: May & June Latham, Annual Dyslexia pmt to parent
T: May Special Election - Board Members

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of June 30, 2023 UNAUDITED - At 8/4/23

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,101,756		816,580	285,176
Intermediate				
State	3,987,363		2,010,164	1,977,199
Federal	13,670,355		10,801,434	2,868,921
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,639,679		1,528,514	111,165
Total Revenues	20,399,153		15,156,692	5,242,461
Expenditures:				
Instruction	6,416,903	203,816	6,002,342	210,745
Support Services	6,648,856	12,400	4,112,811	2,523,646
Enterprise	559,804		276,469	283,335
Facilities Acq & Const	6,773,590	15,500	4,292,785	2,465,305
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	20,399,153	508,892	14,684,407	5,205,854
Fund Balance			472,285 ***	

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

Musical Instruments (287)				
Revenues:				
Local			3,750	(3,750)
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
Total Revenues	450,000		456,305	(6,305)
Expenditures:				
Instruction	89,000	253	153,763	(65,016)
Support Services	61,000		900	60,100
End Fund Balance	300,000	300,000		
Total Expenditures	450,000	300,253	154,663	(4,916)
Fund Balance			301,643	
Less Encumbered			300,253	
Available for Expenditure			1,389	

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	523,800		516,429	7,371
Beg. Fund Balance*				
Total Revenues	523,800		516,429	7,371
Expenditures:				
Instruction	438,220	100	447,304	(9,183)
Support Services	82,580		55,363	27,217
Enterprise	3,000		1,520	1,480
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	100	504,186	19,514
Fund Balance			12,243 ***	

Student Investment Account (289/989)				
Revenues:				
State	4,776,992		4,776,992	0
Beg. Fund Balance*				
Total Revenues	4,776,992		4,776,992	0
Expenditures:				
Instruction	1,771,171	7,511	1,685,927	77,733
Support Services	2,833,966	17,712	2,296,104	520,150
Enterprise	3,759		164,434	(160,675)
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
Total Expenditures	4,776,992	25,223	4,314,561	437,208
Fund Balance			462,431 ***	

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

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		3,480	(2,980)
State	70,000		64,349	5,651
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		258,939	4,561
Expenditures:				
Instruction	125,394		109,002	16,392
Support Services	48,106		20,190	27,917
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000	90,000		0
Total Expenditures	263,500	90,000	129,191	44,309
Fund Balance			129,748	
Less Encumbered			90,000	
Available for Expenditure			39,748	

High School Success (292)				
Revenues:				
State	1,685,460		1,602,916	82,545
Beg. Fund Balance *				
Total Revenues	1,685,460		1,602,916	82,545
Expenditures:				
Instruction	858,547	3,081	851,369	4,097
Support Services	826,913	613	735,370	90,930
End Fund Balance				
Total Expenditures	1,685,460	3,694	1,586,739	95,028
Fund Balance			16,177 ***	

Building Maintenance (293)				
Revenues:				
Local	5,000		601,368	(596,368)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		2,098,755	311,245
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		3,198,570	(433,570)
Expenditures:				
Support Services	1,499,000	15,280	734,384	749,336
Enterprise				
Facilities Acq & Const	676,000	120,558	1,567,404	(1,011,963)
End Fund Bal/Tfrs	590,000	590,000		0
Total Expenditures	2,765,000	725,838	2,301,788	(262,627)
Fund Balance			896,782	
Less Encumbered			725,838	
Available for Expenditure			170,943	

* 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 June 30, 2023 UNAUDITED - At 8/4/23

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	156,550		147,764	8,786
State	35,000		530,632	(495,632)
Federal	3,099,460		2,319,469	779,991
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		4,527,558	(436,548)
Expenditures:				
Instruction	113,004		70,793	42,211
Support Services	32,715		36,146	(3,431)
Enterprise	3,645,291	90,000	3,009,830	545,461
Facilities Acq & Const	50,000		54,780	(4,780)
End Fund Balance	250,000	250,000		0
Total Expenditures	4,091,010	340,000	3,171,548	579,462
Fund Balance			1,356,010	***

	Budget	Encumb'd	YTD Actual	Remaining
Student Activities (295)				
Revenues:				
Local	1,300,000		1,149,745	150,255
Beg. Fund Balance *	880,500		1,122,920	(242,420)
Total Revenues	2,180,500		2,272,665	(92,165)
Expenditures:				
Instruction	1,232,000	5,256	959,084	267,660
Support Services	85,000		29,994	55,006
Enterprise	20,000		30,668	(10,668)
End Fund Balance	843,500	843,500		0
Total Expenditures	2,180,500	848,756	1,019,746	311,998
Fund Balance			1,252,920	
Less Encumbered			848,756	
Available for Expenditure			404,164	

	Budget	Encumb'd	YTD Actual	Remaining
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	1,250	130,126	(21,227)
Support Services	2,500		9,159	
Total Expenditures	112,649	1,250	139,285	(27,886)
Fund Balance			(139,285)	***

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	653,020		138,746	514,274
Local - Tech Fees	46,800		44,980	1,820
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance *	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,390,614	454,206
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	595	688,659	451,163
Contingency	300,000	300,000		0
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,667,498	688,659	488,663
Fund Balance			1,701,955	
Less Encumbered			1,667,498	
Available for Expenditure			34,457	

	Budget	Encumb'd	YTD Actual	Remaining
Vehicle Replacement (299)				
Revenues:				
Local	20,500		23,570	(3,070)
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		183,943	10,057
Expenditures:				
Support Services	194,000		143,667	50,333
End Fund Balance				
Total Expenditures	194,000	0	143,667	50,333
Fund Balance			40,276	
Less Encumbered			0	
Available for Expenditure			40,276	

	Budget	Encumb'd	YTD Actual	Remaining
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		6,693,770	52,298
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		16,430,242	(73,682)
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
Total Expenditures	16,356,560	0	0	16,356,560
Fund Balance			16,430,242	

	Budget	Encumb'd	YTD Actual	Remaining
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,857,112	(297,732)
Intermediate Sources			784	(784)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,530,605	(493,740)
Expenditures:				
Debt Service	6,210,000		255,720	5,954,280
End Fund Balance	826,865	826,865		0
Total Expenditures	7,036,865	826,865	255,720	5,954,280
Fund Balance			7,274,885	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	500,000		1,147,138	(647,138)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,710,837	(810,837)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	5,139	950,405	389,456
End Fund Balance	555,000	555,000		0
Total Expenditures	1,900,000	560,139	950,405	389,456
Fund Balance			1,760,432	
Less Encumbered			560,139	
Available for Expenditure			1,200,293	

	Budget	Encumb'd	YTD Actual	Remaining
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		18,738	(16,238)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,068,738	(16,233)
Expenditures:				
Facilities Acq & Const	1,052,505		-	1,052,505
Total Expenditures	1,052,505		0	1,052,505
Fund Balance			1,068,738	

	Budget	Encumb'd	YTD Actual	Remaining
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		939,440	(100,440)
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,994,522	(235,772)
Expenditures:				
Support Services	953,555		817,976	135,579
End Fund Balance	805,195	805,195		0
Total Expenditures	1,758,750	805,195	817,976	135,579
Fund Balance			1,176,546	
Less Encumbered			805,195	
Available for Expenditure			371,351	

	Budget	Encumb'd	YTD Actual	Remaining
District Medical Group HRA (620)				
Revenues:				
Local	756,500		841,163	(84,663)
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		2,424,367	(202,867)
Expenditures:				
Support Services	440,300		301,570	138,730
End Fund Balance	1,781,200	1,781,200		0
Total Expenditures	2,221,500	1,781,200	301,570	138,730
Fund Balance			2,122,797	
Less Encumbered			1,781,200	
Available for Expenditure			341,597	

* 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
June 2023 - At 8/4/23

Date	Payee	Description	Amount
6/2/2023	KCDA	SOUTHERN BLEACHER - NHS GRANDSTANDS	34,781.99
6/7/2023	NEIGHBORS FOR KIDS	21ST CLC AFTERSCHOOL PROGRAM CONTRACT SERVICES	62,000.00
6/8/2023	SMEED COMMUNICATION SERVICES	LOCKDOWN PILOT PROJECT - SCE	12,014.58
6/8/2023	UNIVERSITY OF WEST FLORIDA	GROW YOUR OWN GRANT - EMPLOYEE TUITION	34,200.00
6/9/2023	DAKTRONICS, INC	SOFTBALL SCOREBOARD - NHS, GAME CLOCKS - NHS, TAHS	20,247.00
6/9/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - ESSER, HSS	30,825.01
6/16/2023	CDW GOVERNMENT, INC.	PROJECTORS, COMPUTER CARTS, PRINTER, DOC CAMERA	14,749.86
6/16/2023	DELL MARKETING, LP	LAPTOPS, CHARGERS - TECH & NHS	62,161.93
6/16/2023	DSL BUILDERS, LLC	FRAMING - NHS GRNDSTDS BLDG, TAHS PRESS BOX, YVE DEMO	29,970.00
6/16/2023	ESS WEST, LLC	SUBSTITUTE CONTRACT SERVICES	94,792.01
6/16/2023	INTERMT LOCK AND SECURITY SUPPLY	VESTIBULES - CVH, YVE	20,131.83
6/16/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - ARCADIA	37,000.00
6/16/2023	LATHAM CENTERS, INC.	SPECIAL PLACEMENT TUITION - OUT OF STATE	24,908.81
6/16/2023	PLATT ELECTRIC SUPPLY Total	SUPPLIES - VARIOUS LOCATIONS	12,131.04
6/16/2023	Suttle Lake Camp	OUTDOOR SCHOOL - NMS	28,018.00
6/16/2023	ZCS ENGINEERING INC	SEISMIC PROJECT - YVE	16,896.75
6/21/2023	HILTON SAN FRANCISCO - UNION SQUARE	PROFESSIONAL DEVELOPMENT - AVID ELEMENTARY	31,323.89
6/23/2023	ANAHEIM MARRIOTT	PROFESSIONAL DEVELOPMENT - AVID SECONDARY	22,596.84
6/23/2023	CURRICULUM ASSOCIATES, INC RMT	MULTI LINGUAL LEARNER CURRICULUM	45,352.00
6/23/2023	DELL MARKETING, LP	COMPUTERS - TOHS	16,758.85
6/23/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - SIA	37,932.17
6/23/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION SERVICES	479,678.38
6/23/2023	INTERNATIONAL BACCALAUREATE ORG	IB DIPLOMA ANNUAL FEES	12,233.00
6/23/2023	LINCOLN COUNTY CLERK	MAY 2023 SPECIAL ELECTION FEES	12,752.00
6/23/2023	NATIONAL CHEERLEADING ASSOCIATION	CHEER CAMP - NHS	12,470.00
6/23/2023	TEXTHELP INC	READ/WRITE SPECIAL EDUCATION SOFTWARE	11,475.00
6/30/2023	ADVANCED PLANNING SOLUTIONS, INC	YOUR MONEY LINE - EMPLOYEE INVESTMENT BENEFITS	11,000.00
6/30/2023	AMAZON CAPITAL SERVICES	SUPPLIES - VARIOUS LOCATIONS	69,955.70
6/30/2023	EDDYVILLE CHARTER SCHOOL	21/22 SSF FINAL RECONCILIATION	139,144.00
6/30/2023	ELK RIDGE SERVICES, LLC	PRESS BOX CONSTRUCTION - TAHS	15,288.00
6/30/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - TOHS	43,504.77
6/30/2023	NORTHWEST TEXTBOOK DEPOSITORY	I-READY MATH CURRICULUM - ELEMENTARY	\$ 58,350.16
6/30/2023	O'BRIEN & COMPANY, LLC	SEISMIC PROJECT - YVE	22,244.06
6/30/2023	SILETZ VALLEY CHARTER SCHOOL	21/22 SSF FINAL RECONCILIATION	\$ 52,705.00

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$10,000 - All Funds
2022-23 Fiscal Year

July 2023

Date	Payee	Description	Amount
7/5/2023	PETERSON TRUCKS INC	VEHICLE REPAIRS	14,729.46
7/7/2023	CURRICULUM ASSOCIATES, INC RMT	PROF DEV - SECONDARY I-READY MATH & READING	90,107.30
7/7/2023	EDUCATION NORTHWEST	PROF DEV - MULTILINGUAL LEARNERS	20,251.00
7/7/2023	LINN-BENTON-LINCOLN ESD	RETURN TIER 2 FUNDS OVERPAYMENT	15,150.70
7/7/2023	PACIFIC FENCE & WIRE	SUPPLIES - VARIOUS LOCATIONS	10,267.67
7/7/2023	WOOZ FLOORING	FLOORING - TAHS, TOHS, YVE	14,479.25
7/13/2023	ESS WEST, LLC	SUBSTITUTES CONTRACT SERVICES	62,071.74
7/14/2023	CARPET ONE FLOOR & HOME	FLOORING - TAHS, TAES, TOHS, CVH, YVE	46,186.88
7/14/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION SERVICES	414,014.23
7/14/2023	LATHAM CENTERS, INC.	SPECIAL PLACEMENT TUITION - OUT OF STATE	24,105.30
7/14/2023	NORTHWEST SCHOOL EQUIPMENT	SUPPLIES - YVE	40,676.00
7/14/2023	SMEED COMMUNICATION SERVICES	LOCKDOWN/INTERCOMM SYSTEM (PILOT) - SCE	29,319.21
7/14/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	475,403.16
7/20/2023	O'BRIEN & COMPANY, LLC	CM/GC SEISMIC REHAB - YVE	290,415.89
7/21/2023	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENTS - SIA, ESSER, OUTDOOR SCH	94,608.36
7/28/2023	AVID CENTER	PROF DEV - AVID SUMMER INSTITUTE	84,315.00
7/28/2023	ROAD & DRIVEWAY CO	PRESSBOX & GYM - YVE	16,448.99
7/28/2023	SILETZ VALLEY CHARTER SCHOOL	GRANT REIMBURSEMENTS - TITLE I & VI	38,335.61
7/28/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	162,690.71

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
June 2023 at 8-4-23**

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 38,928,706
Additions	1,131,034
Reductions	9,500,020
Ending Balance	<u><u>\$ 30,559,720</u></u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 9,756,628
Additions	9,539,402
Reductions	9,825,000
Ending Balance	<u><u>\$ 9,471,030</u></u>

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,343
Additions	-
Reductions	-
Ending Balance	<u><u>\$ 46,343</u></u>

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 377,516
Additions	285
Reductions	-
Ending Balance	<u><u>\$ 377,801</u></u>

Monthly Totals	
Beginning Balance	\$ 49,109,192
Additions	10,670,722
Reductions	19,325,020
Ending Balance	<u><u>\$ 40,454,894</u></u>

<u>Interest Rates</u>	<u>Apr</u>	<u>May</u>	<u>June</u>
LGIP	3.75%	3.88%	4.05%
Oregon Coast Bank	3.87%	3.98%	4.18%