

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of June 30, 2023 at 9-7-23, 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	942,516		41,647,265 *	40,634,480	41,647,265	1,012,785	102%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	30,913	52,310	(895)	171,929		897,369 *	805,000	897,369	92,369	111%
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	93,501		873,490	225,000	873,490	648,490	388%
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	106,102		536,519	665,162	536,519	(128,643)	81%
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	11,630		151,192 *	300,000	151,192	(148,808)	50%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82	602		53	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	18,877		245,393 *	500,000	245,393	(254,607)	49%
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	2,846,507		88,343,913	84,080,642	88,343,913	4,263,271	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	88,343,913						

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	5,705,340		28,815,067	29,741,290	28,815,067	(926,223)	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	3,449,949		16,485,420	19,114,087	16,485,420	(2,628,667)	86%
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	2,485,861		16,385,808	16,981,882	16,385,808	(596,074)	96%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	142,713	115,699	152,974	267,059		2,066,040	3,071,592	2,066,040	(1,005,552)	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	22,419		944,713	939,599	944,713	5,114	101%
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	11,945,437		70,342,953	84,080,642	70,342,953	(5,095,497)	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	70,342,953						
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	18,000,960		18,000,960				18,000,960

Revenue Assumptions:														* Local Revenue - Projected	43,939,305			
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)	(1,009,977)			Will depend on Actual Local Revenue at Yr End
Audited BFB \$1,692,373 higher than estimated in October														Anticipated Ending Fund Balance	16,990,984			
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	8,348,792			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	YTD ADM
	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	5,072.2	
June YTD	5,440.0	5,443.2	5,482.5		5,090.2	5,122.6		Was 5086.2	

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of June 30, 2023 UNAUDITED - At 9/7/23

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,101,756		844,534	257,222
Intermediate				
State	3,987,363		2,249,501	1,737,862
Federal	13,670,355		11,704,714	1,965,641
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,639,679		1,528,514	111,165
Total Revenues	20,399,153		16,327,263	4,071,890
Expenditures:				
Instruction	6,416,903		6,034,405	382,498
Support Services	6,648,856		4,217,933	2,430,923
Enterprise	559,804		277,591	282,213
Facilities Acq & Const	6,773,590		4,287,588	2,486,002
End Fund Bal/Tfrs				0
Total Expenditures	20,399,153	0	14,817,518	5,581,635
Fund Balance			1,509,745	***

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		153,763	(64,763)
Support Services	61,000		900	60,100
End Fund Balance	300,000	300,000		
Total Expenditures	450,000	300,000	154,663	(4,663)
Fund Balance			301,643	
Less Encumbered			300,000	
Available for Expenditure			1,643	

	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		447,309	(9,088)
Support Services	82,580		55,372	27,208
Enterprise	3,000		1,519	1,481
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	0	504,200	19,600
Fund Balance			12,229	***

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		1,838,092	(66,921)
Support Services	2,833,966		2,300,507	533,460
Enterprise	3,759		164,434	(160,675)
Facilities Acq & Const	168,096		190,695	(22,598)
End Fund Balance				
Total Expenditures	4,776,992	0	4,493,727	283,265
Fund Balance			283,265	***

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	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		108,993	16,401
Support Services	48,106		21,188	26,918
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000	90,000		0
Total Expenditures	263,500	90,000	130,180	43,320
Fund Balance			128,759	
Less Encumbered			90,000	
Available for Expenditure			38,759	

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		870,316	(11,769)
Support Services	826,913		737,232	89,681
End Fund Balance				
Total Expenditures	1,685,460	0	1,607,547	77,913
Fund Balance			(4,632)	***

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	10,898	734,384	753,718
Enterprise				
Facilities Acq & Const	676,000		1,551,933	(875,933)
End Fund Bal/Tfrs	590,000	590,000		0
Total Expenditures	2,765,000	600,898	2,286,317	(122,215)
Fund Balance			912,253	
Less Encumbered			600,898	
Available for Expenditure			311,355	

* 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 9/7/23

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	156,550		163,950	(7,400)
State	35,000		536,502	(501,502)
Federal	3,099,460		2,567,373	532,087
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		4,797,519	(706,509)
Expenditures:				
Instruction	113,004		70,793	42,211
Support Services	32,715		36,146	(3,431)
Enterprise	3,645,291		3,258,245	387,046
Facilities Acq & Const	50,000		54,780	(4,780)
End Fund Balance	250,000	250,000		0
Total Expenditures	4,091,010	250,000	3,419,964	421,046
Fund Balance			1,377,555	***

	Budget	Encumb'd	YTD Actual	Remaining
Student Activities (295)				
Revenues:				
Local	1,300,000		1,147,387	152,613
Beg. Fund Balance *	880,500		1,122,920	(242,420)
Total Revenues	2,180,500		2,270,307	(89,807)
Expenditures:				
Instruction	1,232,000		966,431	265,569
Support Services	85,000		29,787	55,213
Enterprise	20,000		30,668	(10,668)
End Fund Balance	843,500	843,500		0
Total Expenditures	2,180,500	843,500	1,026,885	310,115
Fund Balance			1,243,422	
Less Encumbered			843,500	
Available for Expenditure			399,922	

	Budget	Encumb'd	YTD Actual	Remaining
Outdoor School for All (296)				
Revenues:				
State	112,649		137,746	(25,097)
Total Revenues	112,649		137,746	(25,097)
Expenditures:				
Instruction	110,149		130,126	(19,977)
Support Services	2,500		9,159	
Total Expenditures	112,649	0	139,285	(26,636)
Fund Balance			(1,540)	***

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	653,020		138,746	514,274
Local - Tech Fees	46,800		47,694	(894)
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance *	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,393,328	451,492
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417		678,116	462,301
Contingency	300,000	300,000		0
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,666,903	678,116	499,801
Fund Balance			1,715,212	
Less Encumbered			1,666,903	
Available for Expenditure			48,309	

	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		5,857,397	(298,017)
Intermediate Sources			784	(784)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,530,890	(494,025)
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			7,275,170	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	500,000		1,166,264	(666,264)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,729,963	(829,963)
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			1,779,558	
Less Encumbered			560,139	
Available for Expenditure			1,219,419	

	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
2022-23 Fiscal Year**

August 2023

Date	Payee	Description	Amount
8/4/2023	AXIOM BUILDERS	DEMO & FRAMING - YVE OFFICE, TAHS PRESS BOX, NHS GRANDSTANDS	29,970.00
8/4/2023	EDDYVILLE CHARTER SCHOOL	SIA & ESSER III GRANT REIMBURSEMENTS	15,145.80
8/4/2023	ESS WEST, LLC	CONTRACTED SUBSTITUTE SERVICES	12,383.88
8/4/2023	SILETZ VALLEY CHARTER SCHOOL	OUTDOOR SCHOOL & TITLE I GRANT REIMBURSEMENTS	49,409.90
8/4/2023	STATE OF OREGON_7668	UNEMPLOYMENT BENEFITS	28,317.87
8/4/2023	WARD'S MEDIATECH INC	LEARNING LAB EQUIPMENT	18,468.00
8/11/2023	SILETZ VALLEY CHARTER SCHOOL	21ST CLC GRANT CONTRACTED SERVICES	14,217.20