

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	165,252	258,585	93,334	*
Prior years' taxes		217,402	217,402	*
Interest on Investments	60,400	(178,240)	(238,640)	Fund 331 Seg Int Adjust
Fees Charged to Grants	42,995	8,022	(34,973)	Expense/timing varies
Rentals	1,273		(1,273)	
Contributions			-	
Other Local Income	88,556	59,907	(28,648)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,875,264	1,900,264	25,000	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	*
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees		324,978	324,978	24-25 Receipt
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	2,233,739	2,590,918	357,180	
EXPENDITURES				
Salaries (100)	2,872,430	2,930,400	57,970	
Employee benefits (200)	1,552,980	1,399,498	(153,481)	
Purchased services (300)	1,722,361	2,034,992	312,631	Incl March Transp Inv
Supplies (400)	161,260	137,971	(23,289)	
Capital outlay (500)	24,509		(24,509)	
Insurance/Other (600)	9,732	8,247	(1,484)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	6,343,271	6,511,109	167,838	

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

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

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

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	400	988	29,919	73,764	62,803	47,616	52,822	54,353	51,863	44,871			419,399
Cleaning Services	195,560	195,560	195,560	195,560	195,560	195,560		391,121	200,876	196,937			1,962,296
Repairs & Maint	45,180	59,774	28,638	24,319	10,191	17,292	29,105	9,828	26,905	21,189			272,420
Rentals	1,615	29,368	1,615	8,440	2,403	4,638	3,077	1,702	1,425	2,215			56,499
Utilities	134	36,667	115,382	120,757	137,600	159,969	182,761	173,014	175,123	164,310			1,265,718
Transportation	77	3,668	190,620	B 874,441	681,519	508,716	519,057	639,106	126,806	D 1,095,091			4,639,102
Travel	1,862	7,149	756	4,138	8,368	3,163	3,730	15,405	5,988	3,067			53,628
Telephone		8,522	4,330	12,695	4,688	9,663	17,195	5,530	16,095	24,715			103,434
Postage	2,042	1,529	3,515	3,879	2,176	5,719	2,060	5,475	2,303	1,706			30,405
Advertising	115	15							5	700			835
Printing & Binding	4,147	4,956	15,655	12,375	10,503	7,273	13,012	4,028	15,400	4,243			91,593
Data Lines		390	300	492	195	127	231	128	254	197			2,314
Charter School Pmts	1,027,152	513,577	513,577	513,577	513,577	513,577	513,577	C 439,315	439,315	439,314			5,426,558
Tuition		33,166	33,166	32,096	33,166	32,096	33,166	33,166	29,956	33,166			293,142
Audit Services				15,000			2,925						17,925
Legal Services		300	1,476	19,976	6,974	4,082	4,030	4,292	2,030	151			43,309
Architect/Engr Svcs				1,065	400								1,465
Neg/Labor Consltg							1,630						1,630
Managemnt Svcs						23,276							23,276
Data/Tech Svcs										2,500			2,500
Election Services													-
Other Gen Prof Svcs	40,537	9,375	112	1,227	838	2,127	8,400	1,084	37,391	619			101,710
Total	1,318,821	905,005	1,134,622	1,913,800	1,670,961	1,534,895	1,386,778	1,777,548	1,131,734	2,034,992	-	-	14,809,156

For Reference Only:

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

Balance of Purchased Services	291,593	387,760	430,425	525,782	475,865	512,602	354,144	699,127	565,613	500,587	-	-	A
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Notes:

- A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.
- B: Includes July - Sept Invoices with Fixed Costs
- C: Adjusted payments to 2/20/26 SSF Estimate
- D: Includes February Transportation Invoice paid April 1st

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	2,644,752		1,367,343	1,277,409
Intermediate				
State	4,887,124		1,049,402	3,837,721
Federal	8,116,673		2,886,944	5,229,729
Beg. Fund Balance *	2,946,543		2,830,894	115,649
Total Revenues	18,595,092		8,134,583	10,460,508
Expenditures:				
Instruction	5,493,536	1,202,081	2,440,033	1,851,421
Support Services	8,397,531	696,074	2,427,669	5,273,787
Enterprise	854,442	57,283	245,337	551,822
Facilities Acq & Const	3,849,584	151,091	235,095	3,463,398
End Fund Bal/Tfrs				0
Total Expenditures	18,595,092	2,106,529	5,348,135	11,140,428
Fund Balance			2,786,449	***
Indigenous Peoples (286)				
Revenues:				
Local				0
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	86,279		186,279	(100,000)
Total Revenues	86,279	0	186,279	(100,000)
Expenditures:				
Instruction	86,279	4,010	4,011	78,258
Support Services			1,682	(1,682)
End Fund Balance				0
Total Expenditures	86,279	4,010	5,693	76,575
Fund Balance			180,586	
Less Encumbered			4,010	
Available for Expenditure			176,575	
Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	433,661		533,656	(99,995)
Total Revenues	433,661		533,656	(99,995)
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	433,661	0	0	433,661
Fund Balance			533,656	
Less Encumbered			0	
Available for Expenditure			533,656	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of April 30, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	596,080		330,179	265,901
Beg. Fund Balance*			0	0
Total Revenues	596,080		330,179	265,901
Expenditures:				
Instruction	525,968	126,579	345,776	53,612
Support Services	50,996	15,906	32,865	2,226
Enterprise	19,116			19,116
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	596,080	142,485	378,641	74,954
Fund Balance			(48,462)	***
Student Investment Account (289/989)				
Revenues:				
State	5,037,550		3,778,162	1,259,387
Beg. Fund Balance*				0
Total Revenues	5,037,550		3,778,162	1,259,387
Expenditures:				
Instruction	2,541,627	704,395	1,516,462	320,770
Support Services	2,231,186	791,050	1,462,368	(22,232)
Enterprise	264,736		246,321	18,415
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,037,550	1,495,444	3,225,151	316,954
Fund Balance			553,011	***
Curriculum (290)				
Revenues:				
Local	80,000		160,585	(80,585)
Transfers	500,000			500,000
Beg. Fund Balance*	5,440,952		4,908,824	532,128
Total Revenues	6,020,952		5,069,409	951,543
Expenditures:				
Instruction	1,098,000	149,843	578,648	369,508
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	149,843	578,648	5,292,460
Fund Balance			4,490,760	
Less Encumbered			0	
Available for Expenditure			4,490,760	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local			5,807	(5,807)
State	72,519			72,519
Beg. Fund Balance *	205,142		172,991	32,151
Total Revenues	277,661		178,798	98,863
Expenditures:				
Instruction	180,216	5,759	20,034	154,423
Support Services	24,926	2,046	11,636	11,244
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	7,805	31,671	238,185
Fund Balance			147,127	
Less Encumbered			7,805	
Available for Expenditure			139,322	
High School Success (292)				
Revenues:				
State	1,534,608		1,150,956	383,652
Beg. Fund Balance *				0
Total Revenues	1,534,608		1,150,956	383,652
Expenditures:				
Instruction	812,675	260,633	432,986	119,057
Support Services	721,933	111,858	280,024	330,050
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,534,608	372,491	713,010	449,107
Fund Balance			437,946	***
Building Maintenance (293)				
Revenues:				
Local	50,000		85,284	(35,284)
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	2,235,005		2,518,632	(283,627)
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	96,127	138,411	440,463
Facilities Acq & Const	1,185,005	67,790	244,406	872,809
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	163,917	382,817	1,688,271
Fund Balance			2,135,815	
Less Encumbered			163,917	
Available for Expenditure			1,971,898	

* 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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	269,150		88,758	180,392
State	125,000		26,902	98,098
Federal	3,326,636		1,895,816	1,430,820
Sale/Loss of Assets			76,537	(76,537)
Beg. Fund Balance *	100,000		196,889	(96,889)
Total Revenues	3,820,786		2,284,903	1,535,883
Expenditures:				
Instruction	68,210	12,730	58,725	(3,244)
Support Services	37,724	6,281	28,940	2,503
Enterprise	3,714,852	1,163,589	2,108,224	443,039
Total Expenditures	3,820,786	1,182,600	2,195,889	442,297
Fund Balance			89,014	***
Student Activities (295)				
Revenues:				
Local	1,380,723		1,293,569	87,154
Beg. Fund Balance *	1,500,000		1,303,089	196,911
Total Revenues	2,880,723		2,596,658	284,065
Expenditures:				
Instruction	1,500,723	139,591	1,087,854	273,279
Support Services	110,000	3,662	16,688	89,650
Enterprise	100,000	46	30,791	69,162
Facilities Acq & Const		31,470		(31,470)
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	174,769	1,135,333	1,570,621
Fund Balance			1,461,325	
Less Encumbered			<u>174,769</u>	
Available for Expenditure			1,286,555	
Outdoor School for All (296)				
Revenues:				
State	186,114		1,000	185,114
Total Revenues	186,114		1,000	185,114
Expenditures:				
Instruction	173,391	4,385	29,356	139,651
Support Services	12,722		179	12,543
Total Expenditures	186,114	4,385	29,535	152,194
Fund Balance			(28,535)	***
Technology (298)				
Revenues:				
Local	20,515		166,243	(145,728)
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,438,189	36,811
Total Revenues	4,995,515		4,604,432	391,083
Expenditures:				
Instruction	334,000	101,444		232,556
Support Services	463,989	599,428	214,038	(349,478)
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526	3,197,526		0
Total Expenditures	4,995,515	3,898,398	214,038	883,079
Fund Balance			4,390,394	
Less Encumbered			<u>3,898,398</u>	
Available for Expenditure			491,996	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of April 30, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	128,500		4,615	123,885
Sale of Assets				0
Beg. Fund Balance *	96,557		163,144	(66,587)
Total Revenues	225,057		167,759	57,298
Expenditures:				
Support Services	225,057	0	75,376	149,681
End Fund Balance				
Total Expenditures	225,057	0	75,376	149,681
Fund Balance			92,383	
Less Encumbered			<u>0</u>	
Available for Expenditure			92,383	
PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		3,048,778	1,801,858
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)
Total Revenues	12,013,202		11,891,916	121,286
Expenditures:				
Debt Service	6,167,240		401,120	5,766,120
End Fund Balance	5,845,962			5,845,962
Total Expenditures	12,013,202	0	401,120	11,612,082
Fund Balance			11,490,796	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420		6,026,399	153,021
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)
Total Revenues	21,737,005		15,473,705	6,263,300
Expenditures:				
Debt Service	15,042,000		20,426	15,021,574
Transfers	6,695,005			6,695,005
End Fund Balance				0
Total Expenditures	21,737,005	0	20,426	21,716,579
Fund Balance			15,453,279	
Capital Construction Fund (405)				
Revenues:				
Local	620,000		596,169	23,831
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)
Total Revenues	2,564,505		2,567,939	(3,434)
Expenditures:				
Support Services	510,000		42,999	467,001
Facilities Acq & Const	2,054,505	500,000	392,246	1,162,259
Total Expenditures	2,564,505	500,000	435,245	1,629,260
Fund Balance			2,132,694	
Less Encumbered			<u>500,000</u>	
Available for Expenditure			1,632,694	
* 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				

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
OSCIM Grant - Capital Construction Fund (426)				
Revenues:				
State				0
Beg. Fund Balance *				0
Total Revenues	0		0	0
Expenditures:				
Support Services				0
Facilities Acq & Const				0
Total Expenditures	0	0	0	0
Fund Balance			0	
Less Encumbered			<u>0</u>	
Available for Expenditure			0	
Future Property Purchases Reserve (420)				
Revenues:				
Local	25,000		43,322	(18,322)
Fund Trfs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Total Revenues	1,181,355		1,225,887	(44,532)
Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Transfers	5			
Total Expenditures	1,181,355			1,181,355
Fund Balance			1,225,887	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		698,709	312,874
Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	2,368,211		2,031,580	336,631
Expenditures:				
Support Services	988,107		829,106	159,001
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		829,106	1,539,105
Fund Balance			1,202,475	
Less Encumbered			<u>0</u>	
Available for Expenditure			1,202,475	
District Medical Group HRA (620)				
Revenues:				
Local	910,000		811,564	98,436
Beg. Fund Balance	3,217,270		3,438,617	(221,347)
Total Revenues	4,127,270		4,250,181	(122,911)
Expenditures:				
Support Services	1,114,655	36,040	490,264	588,351
End Fund Balance	3,012,615			3,012,615
Total Expenditures	4,127,270	36,040	490,264	3,600,966
Fund Balance			3,759,917	
Less Encumbered			<u>36,040</u>	
Available for Expenditure			3,723,877	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2025-26 Fiscal Year
April 2026

Date	Payee	Description	Amount
04/03/26	EDDYVILLE CHARTER SCHOOL	SIA GRANT REIMBURSEMENT	\$ 27,716.07
04/03/26	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - FEBRUARY	\$ 496,899.44
04/10/26	SODEXO, INC & AFFILIATES (CUST)	2025-26 CONTRACTED SERVICES	\$ 201,322.87
04/17/26	ZCS ENGINEERING INC	ENGINEER SERVICES-YVE SEISMIC GRANT	\$ 42,301.00
04/17/26	WAXIE	CUSTODIAL SUPPLIES-VARIOUS LOCATIONS	\$ 49,668.21
04/17/26	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 241,256.10
04/17/26	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 33,165.66
04/17/26	EDDYVILLE CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 263,839.68
04/17/26	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - MARCH	\$ 546,181.20
04/17/26	SILETZ VALLEY CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 123,546.85

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
April 30, 2026**

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

Beginning Balance	\$ 20,117,226
Additions	172,452
Reductions	
Ending Balance	\$ 20,289,678

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$ 49,958,356
Additions	2,055,679
Reductions	6,000,000
Ending Balance	\$ 46,014,035

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

Beginning Balance	\$ 2,497,192
Additions	265,451
Reductions	-
Ending Balance	\$ 2,762,643

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

Beginning Balance	\$ 2,833,270
Additions	302,315
Reductions	-
Ending Balance	\$ 3,135,585

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 10,703,464
Additions	4,972,039
Reductions	3,600,000
Ending Balance	\$ 12,075,503

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

Beginning Balance	\$ 1,936,798
Additions	-
Reductions	1,936,798
Ending Balance	\$ -

Monthly Totals

Beginning Balance	\$ 67,929,080
Additions	\$ 7,595,484
Reductions	\$ 11,536,798
Ending Balance	\$ 63,987,766

Interest Rates

	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>
LGIP	4.04%	4.00%	4.00%
Oregon Coast Bank	4.05%	4.05%	4.05%