

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	2,361,748	1,345,345	(1,016,403) *	
Prior years' taxes	60,119	26,067	(34,052) *	
Interest on Investments	81,665	90,740	9,075	
Fees Charged to Grants	28,694	26,732	(1,963)	Expense/timing varies
Rentals			-	
Contributions			-	
Other Local Income	79,833	112,143	32,310	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc		1,611	1,611	
STATE SOURCES:				
SSF- Current Year	1,900,264	1,900,263	(1) *	
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	*
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	4,512,323	3,502,901	(1,009,422)	
EXPENDITURES				
Salaries (100)	2,921,568	2,937,300	15,732	
Employee benefits (200)	1,553,336	1,372,355	(180,982)	
Purchased services (300)	1,662,467	1,131,734	(530,733)	
Supplies (400)	88,951	48,019	(40,932)	
Capital outlay (500)	3,759		(3,759)	
Insurance/Other (600)	6,134	10,024	3,890	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	6,236,215	5,499,432	(736,783)	

*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
March 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				374,529
Cleaning Services	195,560	195,560	195,560	195,560	195,560	195,560		391,121	200,876				1,765,359
Repairs & Maint	45,180	59,774	28,638	24,319	10,191	17,292	29,105	9,828	26,905				251,231
Rentals	1,615	29,368	1,615	8,440	2,403	4,638	3,077	1,702	1,425				54,284
Utilities	134	36,667	115,382	120,757	137,600	159,969	182,761	173,014	175,123				1,101,408
Transportation	77	3,668	190,620	B 874,441	681,519	508,716	519,057	639,106	126,806				3,544,011
Travel	1,862	7,149	756	4,138	8,368	3,163	3,730	15,405	5,988				50,561
Telephone		8,522	4,330	12,695	4,688	9,663	17,195	5,530	16,095				78,719
Postage	2,042	1,529	3,515	3,879	2,176	5,719	2,060	5,475	2,303				28,698
Advertising	115	15							5				135
Printing & Binding	4,147	4,956	15,655	12,375	10,503	7,273	13,012	4,028	15,400				87,350
Data Lines		390	300	492	195	127	231	128	254				2,117
Charter School Pmts	1,027,152	513,577	513,577	513,577	513,577	513,577	513,577	C 439,315	439,315				4,987,244
Tuition		33,166	33,166	32,096	33,166	32,096	33,166	33,166	29,956				259,976
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				43,158
Architect/Engr Svcs				1,065	400								1,465
Neg/Labor Consltg							1,630						1,630
Managemnt Svcs						23,276							23,276
Data/Tech Svcs													-
Election Services													-
Other Gen Prof Svcs	40,537	9,375	112	1,227	838	2,127	8,400	1,084	37,391				101,090
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	-	-	-	12,774,165

For Reference

Only:

Less Transportation	(77)	(3,668)	(190,620)	(874,441)	(681,519)	(508,716)	(519,057)	(639,106)	(126,806)	-	-	-	
Charter Sch Pmts	(1,027,152)	(513,577)	(513,577)	(513,577)	(513,577)	(513,577)	(513,577)	(439,315)	(439,315)	-	-	-	
Balance of Purchased Services	291,593	387,760	430,425	525,782	475,865	512,602	354,144	699,127	565,613	-	-	-	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: Includes July - Sept Invoices with Fixed Costs

C: Adjusted payments to 2/20/26 SSF Estimate

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		1,023,041	1,621,711
Intermediate				
State	4,887,124		1,049,402	3,837,721
Federal	8,116,673		2,758,283	5,358,390
Beg. Fund Balance *	2,946,543		2,830,894	115,649
Total Revenues	18,595,092		7,661,620	10,933,472
Expenditures:				
Instruction	5,493,536	1,488,816	2,140,978	1,863,741
Support Services	8,397,531	889,247	2,181,403	5,326,880
Enterprise	854,442	53,237	194,225	606,980
Facilities Acq & Const	3,849,584	193,392	179,048	3,477,144
End Fund Bal/Tfrs				0
Total Expenditures	18,595,092	2,624,692	4,695,654	11,274,746
Fund Balance			2,965,966	***
Indigenous Peoples (286)				
Revenues:				
Local				
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	2,013	3,008	81,258
Support Services			1,444	(1,444)
End Fund Balance				0
Total Expenditures	86,279	2,013	4,452	79,813
Fund Balance			181,827	
Less Encumbered			2,013	
Available for Expenditure			179,813	
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	

* 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

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of March 31, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	596,080		287,244	308,836
Beg. Fund Balance*			0	0
Total Revenues	596,080		287,244	308,836
Expenditures:				
Instruction	525,968	181,984	299,643	44,341
Support Services	50,996	22,290	29,020	(313)
Enterprise	19,116			19,116
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	596,080	204,273	328,663	63,144
Fund Balance			(41,418)	***
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	906,747	1,338,573	296,307
Support Services	2,231,186	988,492	1,267,314	(24,620)
Enterprise	264,736		246,321	18,415
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,037,550	1,895,239	2,852,208	290,102
Fund Balance			925,954	***
Curriculum (290)				
Revenues:				
Local	80,000		145,869	(65,869)
Transfers	500,000			500,000
Beg. Fund Balance*	5,440,952		4,908,824	532,128
Total Revenues	6,020,952		5,054,693	966,259
Expenditures:				
Instruction	1,098,000		578,648	519,352
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	0	578,648	5,442,304
Fund Balance			4,476,044	
Less Encumbered			0	
Available for Expenditure			4,476,044	

	<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			5,325	(5,325)
State	72,519			72,519
Beg. Fund Balance *	205,142		172,991	32,151
Total Revenues	277,661		178,316	99,345
Expenditures:				
Instruction	180,216	5,853	17,449	156,914
Support Services	24,926	9	9,684	15,234
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	5,862	27,132	244,667
Fund Balance			151,183	
Less Encumbered			5,862	
Available for Expenditure			145,322	
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	297,083	390,292	125,300
Support Services	721,933	147,217	253,548	321,168
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,534,608	444,300	643,840	446,468
Fund Balance			507,116	***
Building Maintenance (293)				
Revenues:				
Local	50,000		77,641	(27,641)
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	2,235,005		2,510,989	(275,984)
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	96,127	138,411	440,463
Enterprise				
Facilities Acq & Const	1,185,005	37,316	244,406	903,283
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	133,443	382,817	1,718,745
Fund Balance			2,128,172	
Less Encumbered			133,443	
Available for Expenditure			1,994,729	

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		67,959	201,191
State	125,000		29,554	95,446
Federal	3,326,636		1,645,248	1,681,388
Sale/Loss of Assets			76,537	(76,537)
Beg. Fund Balance *	100,000		196,889	(96,889)
Total Revenues	3,820,786		2,016,187	1,804,599
Expenditures:				
Instruction	68,210	18,159	53,296	(3,244)
Support Services	37,724	9,421	25,800	2,503
Enterprise	3,714,852	1,409,403	1,853,593	451,856
Total Expenditures	3,820,786	1,436,983	1,932,689	451,114
Fund Balance			83,499	***
Student Activities (295)				
Revenues:				
Local	1,380,723		1,126,246	254,477
Beg. Fund Balance *	1,500,000		1,303,089	196,911
Total Revenues	2,880,723		2,429,335	451,388
Expenditures:				
Instruction	1,500,723	94,963	972,114	433,646
Support Services	110,000	472	14,725	94,804
Enterprise	100,000	1,299	29,538	69,163
Facilities Acq & Const		31,470		(31,470)
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	128,204	1,016,377	1,736,142
Fund Balance			1,412,958	
Less Encumbered			<u>128,204</u>	
Available for Expenditure			1,284,754	
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	1,239	18,986	153,166
Support Services	12,722		179	12,543
Total Expenditures	186,114	1,239	19,165	165,710
Fund Balance			(18,165)	***
Technology (298)				
Revenues:				
Local	20,515		150,354	(129,839)
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,438,189	36,811
Total Revenues	4,995,515		4,588,543	406,972
Expenditures:				
Instruction	334,000			334,000
Support Services	463,989	26,256	200,812	236,921
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526	3,197,526		0
Total Expenditures	4,995,515	3,223,782	200,812	1,570,921
Fund Balance			4,387,731	
Less Encumbered			<u>3,223,782</u>	
Available for Expenditure			1,163,949	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of March 31, 2026 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	128,500		3,515	124,985
Sale of Assets				0
Beg. Fund Balance *	96,557		163,144	(66,587)
Total Revenues	225,057		166,659	58,398
Expenditures:				
Support Services	225,057	0	75,376	149,681
End Fund Balance				
Total Expenditures	225,057	0	75,376	149,681
Fund Balance			91,283	
Less Encumbered			<u>0</u>	
Available for Expenditure			91,283	
PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		2,689,925	2,160,711
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)
Total Revenues	12,013,202		11,533,063	480,139
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			11,131,943	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420		5,743,901	435,519
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)
Total Revenues	21,737,005		15,191,206	6,545,799
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			15,170,780	
Capital Construction Fund (405)				
Revenues:				
Local	620,000		463,238	156,762
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)
Total Revenues	2,564,505		2,435,008	129,497
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			1,999,763	
Less Encumbered			<u>500,000</u>	
Available for Expenditure			1,499,763	
* 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				
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		39,305	(14,305)
Fund Trfs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Total Revenues	1,181,355		1,221,870	(40,515)
Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Transfers	5			
Total Expenditures	1,181,355			1,181,355
Fund Balance			1,221,870	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		617,654	393,929
Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	2,368,211		1,950,525	417,686
Expenditures:				
Support Services	988,107		747,560	240,547
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		747,560	1,620,651
Fund Balance			1,202,964	
Less Encumbered			<u>0</u>	
Available for Expenditure			1,202,964	
District Medical Group HRA (620)				
Revenues:				
Local	910,000		719,932	190,068
Beg. Fund Balance	3,217,270		3,438,617	(221,347)
Total Revenues	4,127,270		4,158,549	(31,279)
Expenditures:				
Support Services	1,114,655	3,864	447,768	663,023
End Fund Balance	3,012,615			3,012,615
Total Expenditures	4,127,270	3,864	447,768	3,675,638
Fund Balance			3,710,781	
Less Encumbered			<u>3,864</u>	
Available for Expenditure			3,706,916	

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

Date	Payee	Description	Amount
3/6/26	ZCS ENGINEERING INC	ENGINEER SERVICES-YVE	\$ 30,478.00
3/6/26	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 282,717.92
3/13/26	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 275,511.76
3/13/26	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 29,956.08
3/20/26	LINCOLN COUNTY SHERIFFS DEPT	STUDENT SAFETY-CONTRACTED SERVICES	\$ 36,000.00
3/6/26	SODEXO, INC & AFFILIATES (CUST)	2025-26 CONTRACTED SERVICES	\$ 197,294.67
3/13/26	EDDYVILLE CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 264,147.65
3/13/26	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 78,117.87
3/13/26	SILETZ VALLEY CHARTER SCHOOL	2025-26 SSF PAYMENTS & ODS GRANT REIMB	\$ 153,201.94

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
March 31, 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	\$ 46,893,564
Additions	3,064,792
Reductions	0
Ending Balance	\$ 49,958,356

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

Beginning Balance	\$ 2,232,283
Additions	264,909
Reductions	-
Ending Balance	\$ 2,497,192

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

Beginning Balance	\$ 2,531,574
Additions	301,696
Reductions	-
Ending Balance	\$ 2,833,270

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 13,908,507
Additions	44,957
Reductions	3,250,000
Ending Balance	\$ 10,703,464

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

Beginning Balance	\$ 1,918,163
Additions	18,635
Reductions	-
Ending Balance	\$ 1,936,798

Monthly Totals

Beginning Balance	\$ 67,484,091
Additions	\$ 3,694,989
Reductions	\$ 3,250,000
Ending Balance	\$ 67,929,080

Interest Rates

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>
LGIP	4.16%	4.04%	4.00%
Oregon Coast Bank	4.15%	4.05%	4.05%