

**General Fund Revenue & Expenditure Summary (Unaudited)**  
**Fiscal Year 2021-22**  
**Year To Date Transactions as of August 31, 2021**

	Period 1 Actual July '21	Period 2 Actual Aug '21	Period 3 Projected Sept '21	Period 4 Projected Oct '21	Period 5 Projected Nov '21	Period 6 Projected Dec '21	Period 7 Projected Jan '22	Period 8 Projected Feb '22	Period 9 Projected March '22	Period 10 Projected April '22	Period 11 Projected May '22	Period 12 Projected June '22	Period 13 Projected July '22	Projected 2021-22 Totals	Adopted 2021-22 BUDGET	Year-To-Date 2021-22 Actuals	YTD Difference Budget vs. Projected
<b>REVENUES</b>																	
<b>LOCAL SOURCES:</b>																	
Current year's levy	265		189	326	27,479,444	7,832,026	521,307	286,587	969,691	169,016	185,815	1,040,132	325,646	38,810,445 *	38,810,266	265	179
Prior years' taxes	122	213,991	111,538	73,446	70,583	101,202	33,920	36,857	29,063	32,783	44,679	78,781	61,601	888,567 *	805,000	122	83,567
Interest on Investments	17,724	17,084	11,593	9,261	14,144	43,051	41,222	33,982	34,018	18,123	25,886	30,218	15,141	311,446	300,000	17,724	11,446
Fees Charged to Grants			13,252	48,072	35,197	59,188	92,296	50,343	97,183	102,080	55,745	206,101	141,126	900,583	905,847	-	(5,264)
Rentals														0		-	-
Contributions														0		-	-
Other Local Income	60,853	28,650	39,572	86,601	88,901	72,849	88,182	70,571	65,845	85,205	126,298	97,943	189,665	1,101,135	1,030,019	60,853	71,116
<b>INTERMEDIATE SOURCES:</b>																	
ESD - Severe Disab Support						69,250					69,250			138,500	138,500	-	-
County School Fund						163,706					136,295			300,001 *	300,000	-	1
Other Int - Hvy Equip Rental Tax		2,521												2,521		-	2,521
<b>STATE SOURCES:</b>																	
SSF- Current Year	3,338,040	1,668,019	1,668,019	1,668,019	1,668,019	1,668,019	1,668,019	1,829,558	1,804,558	1,829,558	1,829,558			20,639,387	20,639,387	3,338,040	-
SSF- Prior Year, HCD														0		-	-
Common School Fund							377,733						168,586	546,320 *	546,320	-	(0)
State Timber				276,655						223,345				500,000 *	500,000	-	0
<b>FEDERAL SOURCES:</b>																	
Federal Forest Fees														0 *		-	-
Foster Care Transp Reimb														0		-	-
Medicaid Reimbursement				7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	74,000	74,000	-	-
<b>OTHER RESOURCES:</b>																	
Interfund Transfer														0		-	-
Sale of Assets/Ins Proceeds														0		-	-
Beginning Fund Balance	14,127,077													14,127,077	11,001,299	14,127,077	3,125,778
<b>Total Monthly Revenues</b>	<b>17,544,081</b>	<b>1,930,265</b>	<b>1,844,163</b>	<b>1,893,126</b>	<b>29,640,343</b>	<b>10,016,690</b>	<b>2,830,080</b>	<b>2,315,299</b>	<b>3,007,758</b>	<b>2,244,166</b>	<b>2,704,271</b>	<b>1,460,574</b>	<b>909,166</b>	<b>78,339,982</b>	<b>75,050,638</b>	<b>17,544,081</b>	<b>3,289,344</b>
<b>CUMULATIVE RESOURCES</b>	<b>17,544,081</b>	<b>19,474,346</b>	<b>21,318,509</b>	<b>23,211,635</b>	<b>52,851,978</b>	<b>62,868,668</b>	<b>65,698,748</b>	<b>68,014,047</b>	<b>71,021,805</b>	<b>73,265,971</b>	<b>75,970,242</b>	<b>77,430,816</b>	<b>78,339,982</b>				
<b>EXPENDITURES</b>																	
Salaries (100)	527,058	673,849	2,242,031	2,306,000	2,401,186	2,336,611	2,301,781	2,368,951	2,322,177	2,317,783	2,390,558	5,727,677	0	27,915,659	27,814,196	527,058	101,463
Employee benefits (200)	272,683	343,738	1,465,767	1,479,084	1,535,925	1,482,162	1,486,148	1,509,924	1,532,792	1,530,526	1,553,105	3,852,163	8,944	18,052,961	18,121,511	272,683	(68,550)
Purchased services (300)	242,985	1,666,718	929,785	1,342,768	1,364,090	1,652,422	1,383,320	1,479,086	1,349,983	1,421,383	1,675,456	1,367,309	351,743	16,227,049	16,601,700	242,985	(374,651)
Supplies (400)	170,967	137,731	234,563	219,150	188,669	132,648	115,416	98,367	124,369	176,059	291,289	298,916	184,721	2,372,864	2,481,668	170,967	(108,804)
Capital outlay (500)			4,387	6,761	15,877	11,957	(91)	6,772	21,645	10,659	14,127	676	26,111	118,883	186,303	-	(67,420)
Insurance/Other (600)	651,877	32,754	17,419	18,727	16,305	14,979	10,295	8,983	5,185	8,691	16,830	7,059	11,366	820,469	846,946	651,877	(26,477)
Interfund Transfers (700)											25			25	25	-	-
Contingency (800)														0	4,090,000	-	-
Unappropriated Funds (800)														0	4,908,299	-	-
<b>Total Monthly Expenditures</b>	<b>1,865,569</b>	<b>2,854,790</b>	<b>4,893,952</b>	<b>5,372,489</b>	<b>5,522,053</b>	<b>5,630,779</b>	<b>5,296,869</b>	<b>5,472,083</b>	<b>5,356,151</b>	<b>5,465,101</b>	<b>5,941,389</b>	<b>11,253,800</b>	<b>582,885</b>	<b>65,507,911</b>	<b>75,050,648</b>	<b>1,865,569</b>	<b>(544,438)</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>1,865,569</b>	<b>4,720,359</b>	<b>9,614,311</b>	<b>14,986,800</b>	<b>20,508,853</b>	<b>26,139,632</b>	<b>31,436,501</b>	<b>36,908,584</b>	<b>42,264,735</b>	<b>47,729,836</b>	<b>53,671,226</b>	<b>64,925,026</b>	<b>65,507,911</b>				
<b>Month-end Fund Balance</b>	<b>15,678,512</b>	<b>14,753,987</b>	<b>11,704,199</b>	<b>8,224,835</b>	<b>32,343,125</b>	<b>36,729,036</b>	<b>34,262,247</b>	<b>31,105,464</b>	<b>28,757,070</b>	<b>25,536,134</b>	<b>22,299,016</b>	<b>12,505,791</b>	<b>12,832,071</b>	<b>12,832,071</b>			<b>15,678,512</b>

<b>Assumptions:</b>	
<b>Revenue:</b>	
Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years	
	<b>* Local Revenue - Projected</b>
	41,045,333
	Local Revenue included in 6/24/21 SSF Estimate
	41,036,037
	<b>Estimated 20/21 SSF Adjustment (May 2022)</b>
	(9,296)
	<b>Anticipated Ending Fund Balance</b>
	12,822,775

Expenditures:	Monthly ADM - Prior Years						Monthly ADMr Comparison	Monthly ADM 2021-22	YTD ADM 2021-22
	2015/16	2016/17	2017-18	2018-19	2019-20	2020-21			
Projection amounts based on Adopted Budget and avg % expended during same time period over past 6 years	5,345.0	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	September		
	5,386.5	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	October		
	5,370.3	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	November		
	5,359.0	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	December		
	5,343.8	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	January		
	5,307.6	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	February		
	5,278.7	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	March		
	5,257.7	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	April		
	5,224.7	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	May		
	5,208.7	5,357.7	5,332.9	5,482.5		5,090.2	June		
	5,305.8	5,440.0	5,443.2	5,482.5			June YTD		

**Lincoln County School District  
Monthly Comparison - Projected to Actual  
July 31, 2021**

R E V E N U E S	Projected	Actual	Actual Compared to Projected
<b>LOCAL SOURCES:</b>			
Current year's levy	68	265	197 *
Prior years' taxes	150	122	(28) *
Interest on Investments	10,905	17,724	6,818
Fees Charged to Grants			
Rentals			
Contributions			
Other Local Income	1,363	60,853	59,490
<b>INTERMEDIATE SOURCES:</b>			
ESD - Severe Disability Support County School Fund			*
Other - Heavy Equip Rental Tax			
<b>STATE SOURCES:</b>			
SSF- Current Year	3,338,040	3,338,040	- *
SSF- Prior Year			*
Common School Fund			*
State Timber			*
<b>FEDERAL SOURCES:</b>			
Federal Forest Fees			*
Foster Care Transportation Reimb			
Medicaid Reimbursement			
<b>OTHER RESOURCES:</b>			
Interfund Transfer			
Sale of Assets/Ins Proceeds			
Estimated Beginning Fund Balance	11,001,299	14,127,077	3,125,778
<b>Total Monthly Revenue</b>	<b>14,351,825</b>	<b>3,417,004</b>	<b>3,192,256</b>

**E X P E N D I T U R E S**

Salaries (100)	509,244	527,058	17,814
Employee benefits (200)	325,199	272,683	(52,516)
Purchased services (300)	1,055,749	242,985	(812,764)
Supplies (400)	155,428	170,967	15,538
Capital outlay (500)	18,823		(18,823)
Insurance/Other (600)	593,771	651,877	58,106
Interfund Transfers (700)			-
Contingency (800)			
Unappropriated Funds (800)			
<b>Total Monthly Expenditures</b>	<b>2,658,214</b>	<b>1,865,569</b>	<b>(792,645)</b>

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

**Lincoln County School District  
Monthly Comparison - Projected to Actual  
August 31, 2021**

R E V E N U E S	Projected	Actual	Actual Compared to Projected
<b>LOCAL SOURCES:</b>			
Current year's levy	18		(18) *
Prior years' taxes	130,396	213,991	83,595 *
Interest on Investments	12,456	17,084	4,628
Fees Charged to Grants	5,264		(5,264)
Rentals			
Contributions			
Other Local Income	17,025	28,650	11,625
<b>INTERMEDIATE SOURCES:</b>			
ESD - Severe Disability Support County School Fund			*
Other - Heavy Equip Rental Tax		2,521	2,521
<b>STATE SOURCES:</b>			
SSF- Current Year	1,668,019	1,668,019	- *
SSF- Prior Year			*
Common School Fund			*
State Timber			*
<b>FEDERAL SOURCES:</b>			
Federal Forest Fees			*
Foster Care Transportation Reimb			
Medicaid Reimbursement			
<b>OTHER RESOURCES:</b>			
Interfund Transfer			
Sale of Assets/Ins Proceeds			
Beginning Fund Balance			
<b>Total Monthly Revenue</b>	<b>1,833,178</b>	<b>1,930,265</b>	<b>97,087</b>

E X P E N D I T U R E S			
Salaries (100)	590,200	673,849	83,649
Employee benefits (200)	359,772	343,738	(16,034)
Purchased services (300)	1,228,605	1,666,718	438,113
Supplies (400)	262,073	137,731	(124,342)
Capital outlay (500)	48,597		(48,597)
Insurance/Other (600)	117,336	32,754	(84,583)
Interfund Transfers (700)			
Contingency (800)			
Unappropriated Funds (800)			
<b>Total Monthly Expenditures</b>	<b>2,606,583</b>	<b>2,854,790</b>	<b>248,206</b>

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

**Lincoln County School District  
Purchased Services Monthly Comparison  
August 31, 2021**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Professional Instruction Services	598	30,284											30,882
Cleaning Services	151,489	158,246											309,735
Repairs & Maintenance	12,587	29,777											42,364
Rentals	296	1,880											2,176
Utilities	13,398	B 95,575											108,973
Transportation		122,626											122,626
Travel		3,531											3,531
Telephone	4,357	7,418											11,775
Postage	4,237	1,317											5,554
Advertising		15											15
Printing & Binding	5,235	17,683											22,918
Data Lines		89											89
Charter School Payments		C 1,165,121											1,165,121
Tuition													
Audit Services		11,270											11,270
Legal Services		7,275											7,275
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs	500	3,000											3,500
Election Services		37											37
Other General Professional Svcs	50,288	11,575											61,864
<b>Total Purchased Services</b>	<b>242,985</b>	<b>1,666,718</b>	-	-	-	-	-	-	-	-	-	-	<b>1,909,703</b>
<b>For Reference Only:</b>													
Less Transportation	-	(122,626)	-	-	-	-	-	-	-	-	-	-	-
Less Charter School Payments	-	(1,165,121)	-	-	-	-	-	-	-	-	-	-	-
<b>Balance of Purchased Services</b>	<b>242,985</b>	<b>378,971</b>	-	-	-	-	-	-	-	-	-	-	<b>A</b>

**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: June bills are paid from prior year budget. July bills are paid in August.

C: July Charter payments paid in August. July was \$776,505, August was \$388,616. Double payment in July to frontload, no payment in May.

**LINCOLN COUNTY SCHOOL DISTRICT**

**2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of AUGUST 31, 2021 UNAUDITED**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
Revenues:				
Local	625,708		72,114	553,594
Intermediate				
State	6,473,342			6,473,342
Federal	24,373,186			24,373,186
Fund Tfrs/Asset Sales	914,012			
Beg. Fund Balance *			1,442,956	(1,442,956)
<b>Total Revenues</b>	<b>32,386,248</b>		<b>1,515,071</b>	<b>30,871,177</b>
Expenditures:				
Instruction	11,491,307	3,476,236	200,596	7,814,474
Support Services	7,467,017	1,872,357	470,014	5,124,646
Enterprise	873,889	113,019	5,116	755,753
Facilities Acq & Const	7,831,878	425,073	458,695	6,948,110
End Fund Bal/Tfrs	4,722,157			4,722,157
<b>Total Expenditures</b>	<b>32,386,248</b>	<b>5,886,685</b>	<b>1,134,422</b>	<b>25,365,141</b>
<b>Fund Balance</b>			<b>380,648</b> ***	

<b>Musical Instruments (287)</b>				
Revenues:				
Transfers				0
Beg. Fund Balance*	300,000		296,300	3,700
<b>Total Revenues</b>	<b>300,000</b>		<b>296,300</b>	<b>3,700</b>
Expenditures:				
Instruction	300,000	34,622		265,378
Support Services				
End Fund Balance				
<b>Total Expenditures</b>	<b>300,000</b>	<b>34,622</b>	<b>0</b>	<b>265,378</b>
<b>Fund Balance</b>			<b>296,300</b>	

<b>Pre-School Promise (288)</b>				
Revenues:				
State	445,500			445,500
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>445,500</b>		<b>0</b>	<b>445,500</b>
Expenditures:				
Instruction	384,187	165,717	916	217,554
Support Services	59,313	6,751	2,135	50,427
Enterprise	2,000			2,000
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>445,500</b>	<b>172,468</b>	<b>3,050</b>	<b>269,982</b>
<b>Fund Balance</b>			<b>(3,050)</b> ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Student Investment Account (289)</b>				
Revenues:				
State	3,749,105			3,749,105
Beg. Fund Balance*			235,598	
<b>Total Revenues</b>	<b>3,749,105</b>		<b>235,598</b>	<b>3,513,507</b>
Expenditures:				
Instruction	1,359,219	763,987	108,088	487,144
Support Services	2,389,886	1,122,608	100,905	1,166,372
Enterprise				
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>3,749,105</b>	<b>1,886,595</b>	<b>208,993</b>	<b>1,653,516</b>
<b>Fund Balance</b>			<b>26,605</b> ***	

<b>Curriculum (290)</b>				
Revenues:				
Transfers				0
Beg. Fund Balance*	600,000		900,000	(300,000)
<b>Total Revenues</b>	<b>600,000</b>		<b>900,000</b>	<b>(300,000)</b>
Expenditures:				
Instruction	600,000			600,000
Support Services				
End Fund Balance				
<b>Total Expenditures</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>600,000</b>
<b>Fund Balance</b>			<b>900,000</b>	

<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local	2,000			2,000
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
<b>Total Revenues</b>	<b>261,205</b>		<b>183,526</b>	<b>77,679</b>
Expenditures:				
Instruction	79,964	17,954	1,000	61,010
Support Services	107,618			107,618
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			
<b>Total Expenditures</b>	<b>261,205</b>	<b>17,954</b>	<b>1,000</b>	<b>242,251</b>
<b>Fund Balance</b>			<b>182,526</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>High School Success (292)</b>				
Revenues:				
State	1,704,255			1,704,255
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>1,704,255</b>		<b>0</b>	<b>1,704,255</b>
Expenditures:				
Instruction	881,596	260,968	57,668	562,960
Support Services	742,659	248,063	96,307	398,289
Enterprise	20,000			20,000
Facilities Acq & Const	60,000		1,619	58,381
End Fund Balance				
<b>Total Expenditures</b>	<b>1,704,255</b>	<b>509,031</b>	<b>155,594</b>	<b>1,039,631</b>
<b>Fund Balance</b>			<b>(155,594)</b> ***	

<b>Building Maintenance (293)</b>				
Revenues:				
Local	705,000			705,000
Intermediate				
State				
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	1,288,152		1,861,765	(573,613)
<b>Total Revenues</b>	<b>1,993,152</b>		<b>1,861,765</b>	<b>131,387</b>
Expenditures:				
Support Services	350,000	107,406	15,501	227,093
Enterprise				
Facilities Acq & Const	1,643,152	286,983	345,652	1,010,517
End Fund Bal/Tfrs				
<b>Total Expenditures</b>	<b>1,993,152</b>	<b>394,389</b>	<b>361,153</b>	<b>1,237,610</b>
<b>Fund Balance</b>			<b>1,500,612</b>	

<b>Food Services (294)</b>				
Revenues:				
Local			2	135,048
State	135,050			120,000
Federal	120,000			120,000
Federal	4,559,937			4,559,937
Beg. Fund Balance *	800,000		1,138,448	(338,448)
<b>Total Revenues</b>	<b>5,614,987</b>		<b>1,138,450</b>	<b>4,476,537</b>
Expenditures:				
Support Services	107,181	55,481	17,971	33,729
Enterprise	4,857,806	122,781	161,313	4,573,712
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>5,614,987</b>	<b>178,262</b>	<b>179,284</b>	<b>5,257,441</b>
<b>Fund Balance</b>			<b>959,166</b> ***	

\* Beginning Fund Balances are NOT 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**

**2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of AUGUST 31, 2021 UNAUDITED**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		76,714	1,223,286
Beg. Fund Balance *	737,000		1,039,316	(302,316)
<b>Total Revenues</b>	<b>2,037,000</b>		<b>1,116,030</b>	<b>920,970</b>
Expenditures:				
Instruction	1,232,000	116,357	33,827	1,081,816
Support Services	85,000	458		84,542
Enterprise	20000		2,000	18,000
End Fund Balance	700,000			700,000
<b>Total Expenditures</b>	<b>2,037,000</b>	<b>116,815</b>	<b>35,827</b>	<b>1,884,358</b>
<b>Fund Balance</b>			<b>1,080,203</b>	

<b>Outdoor School for All (296)</b>				
Revenues:				
State	147,533			147,533
<b>Total Revenues</b>	<b>147,533</b>		<b>0</b>	<b>147,533</b>
Expenditures:				
Instruction	147,533			147,533
Support Services				0
<b>Total Expenditures</b>	<b>147,533</b>	<b>0</b>	<b>0</b>	<b>147,533</b>
<b>Fund Balance</b>			<b>0</b> ***	

<b>ODE Facilities Grants (297)</b>				
Revenues:				
Beg. Fund Balance*	0			
<b>Total Revenues</b>				
Expenditures:				
Facilities Acq & Const	0			
<b>Total Expenditures</b>				
<b>Fund Balance</b>				

<b>Technology (298)</b>				
Revenues:				
Local	500,095		44	500,051
Local - Tech Fees			17,120	(17,120)
Transfers				0
Beg. Fund Balance*	841,675		964,821	(123,146)
<b>Total Revenues</b>	<b>1,341,770</b>		<b>981,985</b>	<b>359,785</b>
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	187,426	103,559	561,695
End Fund Balance	436,590			436,590
<b>Total Expenditures</b>	<b>1,341,770</b>	<b>187,426</b>	<b>103,559</b>	<b>1,050,785</b>
<b>Fund Balance</b>			<b>878,426</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Vehicle Replacement (299)</b>				
Revenues:				
Local	83,000			83,000
Sale of Assets	0		14,200	(14,200)
Beg. Fund Balance *	93,115		20,802	72,313
<b>Total Revenues</b>	<b>176,115</b>		<b>35,002</b>	<b>141,113</b>
Expenditures:				
Support Services	176,115		20,326	155,789
End Fund Balance				
<b>Total Expenditures</b>	<b>176,115</b>		<b>20,326</b>	<b>155,789</b>
<b>Fund Balance</b>			<b>14,676</b>	

<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	6,473,996		290,948	6,183,048
Beg. Fund Balance *	9,471,819		9,256,643	215,176
<b>Total Revenues</b>	<b>15,945,815</b>		<b>9,547,591</b>	<b>6,398,224</b>
Expenditures:				
Debt Service	5,566,885			5,566,885
End Fund Balance	10,378,930			10,378,930
<b>Total Expenditures</b>	<b>15,945,815</b>		<b>0</b>	<b>15,945,815</b>
<b>Fund Balance</b>			<b>9,547,591</b>	

<b>GO Bonds Debt Service (330 &amp; 331)</b>				
Revenues:				
Local	5,946,430		33,460	5,912,970
Intermediate Sources	1,435,955		372	1,435,583
Beg. Fund Balance *			1,775,707	(1,775,707)
<b>Total Revenues</b>	<b>7,382,385</b>		<b>1,809,539</b>	<b>5,572,846</b>
Expenditures:				
Debt Service	6,053,353			6,053,353
End Fund Balance	1,329,032			1,329,032
<b>Total Expenditures</b>	<b>7,382,385</b>		<b>0</b>	<b>7,382,385</b>
<b>Fund Balance</b>			<b>1,809,539</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	490,000		47,745	442,255
Beg. Fund Balance *	720,000		973,123	(253,123)
<b>Total Revenues</b>	<b>1,210,000</b>		<b>1,020,867</b>	<b>189,133</b>
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000			1,210,000
End Fund Balance				
<b>Total Expenditures</b>	<b>1,210,000</b>		<b>0</b>	<b>1,210,000</b>
<b>Fund Balance</b>			<b>1,020,867</b>	

<b>Future Property Purchases Reserve (420)</b>				
Revenues:				
Local				
Fund Tfirs/Asset Sales	5			5
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>5</b>			<b>5</b>
Expenditures:				
Support Services				
Facilities Acq & Const	5			5
End Fund Balance				
<b>Total Expenditures</b>	<b>5</b>			<b>5</b>
<b>Fund Balance</b>			<b>0</b>	

<b>Dental/Vision Self Insurance (610)</b>				
Revenues:				
Local	951,000		29,948	921,052
Beg. Fund Balance *	805,800		929,070	(123,270)
<b>Total Revenues</b>	<b>1,756,800</b>		<b>959,019</b>	<b>797,781</b>
Expenditures:				
Support Services	1,114,530	1,715	90,225	1,022,590
End Fund Balance	642,270			642,270
<b>Total Expenditures</b>	<b>1,756,800</b>	<b>1,715</b>	<b>90,225</b>	<b>1,664,860</b>
<b>Fund Balance</b>			<b>868,794</b>	

<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	766,500		(3,798)	770,298
Beg. Fund Balance	1,095,565		1,091,573	3,992
<b>Total Revenues</b>	<b>1,862,065</b>		<b>1,087,775</b>	<b>774,290</b>
Expenditures:				
Support Services	583,400	59,495	14,909	508,996
End Fund Balance	1,278,665			1,278,665
<b>Total Expenditures</b>	<b>1,862,065</b>	<b>59,495</b>	<b>14,909</b>	<b>1,787,661</b>
<b>Fund Balance</b>			<b>1,072,866</b>	

\* Beginning Fund Balances are NOT 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 \$5,000  
2020-2021 Fiscal Year  
June 2021 through August 31, 2021

Date	Payee	Description	Amount
8/13/2021	LINCOLN COUNTY CLERK	SCHOOL BOARD SPECIAL ELECTIONS	\$ 15,396.00
8/13/2021	SAIF CLAIM REIMBURSEMENT	NON DISABLING CLAIMS REIMBURSEMENT	\$ 11,236.46
8/31/2021	CITY OF NEWPORT	UTILITIES	\$ 7,397.18

LINCOLN COUNTY SCHOOL DISTRICT  
 Bills & Claims Over \$5,000  
 2021-2022 Fiscal Year  
 July 2021

Date	Payee	Description	Amount
7/8/2021	BROWN & BROWN NORTHWEST	2021-22 SERVICES	\$ 36,016.00
7/8/2021	CARRUTH COMPLIANCE CONSULTING, INC	2021-22 CONSULTING SERVICES	\$ 6,722.10
7/8/2021	CLASSLINK, INC.	DIGITAL APPS/CLASSROOM MANAGEMENT SOFTWARE	\$ 17,481.25
7/8/2021	FRONTLINE EDUCATION	HR MANAGEMENT SOFTWARE	\$ 107,497.60
7/8/2021	INCIDENT IQ, LLC	SOFTWARE LICENSE RENEWAL-TECH	\$ 15,215.00
7/8/2021	INTERNATIONAL BACCALAUREATE ORGANIZATION	2021-22 IB DIPLOMA ANNUAL FEE	\$ 11,650.00
7/8/2021	MAXIMUM FINISH LLC	FLOORING-TAHS	\$ 35,315.00
7/8/2021	OETC	ADOBE K-12 DISTRICT LICENSE	\$ 12,125.00
7/13/2021	MAXIMUM FINISH LLC	FLOORING-NHS CAFETERIA	\$ 13,894.56
7/15/2021	DELL MARKETING, LP	CHROMEBOOKS & LICENSES-COMPASS ONLINE SCHOOL	\$ 31,718.00
7/15/2021	INDEPENDENT ACTUARIES	CONSULTING SERVICE	\$ 7,000.00
7/15/2021	SEESAW LEARNING, INC	K-6 CLASSROOM MANAGEMENT SOFTWARE	\$ 12,870.00
7/15/2021	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 151,489.40
7/15/2021	WOOZ FLOORING	FLOORING-TOES & SCE	\$ 7,161.50
7/20/2021	DH GOEBEL, ARCHITECT	ARCHITECTURAL SERVICES-ECC BUILDING	\$ 16,542.00
7/22/2021	AMPLIFIED IT	GOOGLE CLASSROOM MANAGEMENT SOFTWARE	\$ 13,956.00
7/22/2021	BROWN & BROWN NORTHWEST	CYBER LIABILITY/DATA BREACH POLICY	\$ 19,423.47
7/22/2021	COMMONLIT	GRADE 9-12 ASSESSMENT SOFTWARE & PROF. DEVELOPMENT	\$ 11,250.00
7/22/2021	EXPLORE LEARNING LLC	REFLEX MATH LICENSE RENEWAL-ELEMENTARY	\$ 17,793.00
7/22/2021	PACE	2021-22 PROPERTY & CASUALTY INSURANCE	\$ 615,200.00
7/22/2021	TONKIN WILSONVILLE NISSAN	TECH VAN	\$ 21,235.81
7/27/2021	NORTHWEST NATURAL	UTILITIES	\$ 7,562.37
7/29/2021	CITY OF NEWPORT	UTILITIES	\$ 11,200.03



LINCOLN COUNTY SCHOOL DISTRICT  
 Bills & Claims Over \$5,000  
 2021-2022 Fiscal Year  
 August 2021

Date	Payee	Description	Amount
8/2/2021	PACIFIC POWER	UTILITIES	\$ 14,177.59
8/6/2021	APPLE INC.	MACBOOKS & IPAD	\$ 31,064.00
8/6/2021	CURTIS RESTAURANT EQUIPMENT	CONVECTION OVEN-TAEL	\$ 9,752.00
8/6/2021	DHS RECEIVING AND TRUST	YOUTH TRANSITION PROGRAM GRANT MATCHING FUND	\$ 27,236.22
8/6/2021	EDNETICS	MANAGED BROADBAND SERVICES	\$ 6,999.00
8/6/2021	IDEA PRINT WORKS, INC	LOGO & SPORTS TEAM APPAREL	\$ 5,898.20
8/6/2021	OMLID & SWINNEY	FIRE SYSTEM INSPECTION & DESIGN-NHS	\$ 9,956.00
8/6/2021	OREGON CABINETS	CABINETS & COUNTERTOPS-CVH & NHS	\$ 6,178.00
8/6/2021	PLATT ELECTRIC SUPPLY	VARIOUS SUPPLIES	\$ 8,419.11
8/6/2021	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 158,245.84
8/6/2021	THOMASKELLY SOFTWARE ASSOCIATES	SOFTWARE SERVICES-21ST CENTURY LEARNING CENTER	\$ 8,000.00
8/13/2021	AVID CENTER	PROFESSIONAL DEVELOPMENT	\$ 5,950.00
8/13/2021	CARSON OIL COMPANY, INC	BUS FLEET FUEL	\$ 5,041.16
8/13/2021	COMMUNITY SERVICES CONSORTIUM	2021-22 SSF PAYMENTS-JULY & AUGUST	\$ 53,620.00
8/13/2021	COSA	PROFESSIONAL DEVELOPMENT FOR NEW ADMINISTRATORS	\$ 9,373.00
8/13/2021	DELL MARKETING, LP	LAPTOPS & DOCKING STATIONS	\$ 18,468.44
8/13/2021	DSL BUILDERS, LLC	SEISMIC UPGRADES-OLE	\$ 488,765.31
8/13/2021	EDDYVILLE CHARTER SCHOOL	2021-22 SSF PAYMENTS-JULY & AUGUST	\$ 608,718.00
8/13/2021	OUTFRONT MEDIA GROUP LLC	READER BOARD SERVICES-NHS	\$ 5,850.00
8/13/2021	PLATT ELECTRIC SUPPLY	VARIOUS SUPPLIES	\$ 13,386.24
8/13/2021	REMIN101, INC	MESSAGING SOFTWARE	\$ 35,873.28
8/13/2021	RK CONSTRUCTION	LABOR & EQUIPMENT-NORTH AREA PROPERTY	\$ 122,000.00
8/13/2021	SILETZ VALLEY CHARTER SCHOOL	2021-22 SSF PAYMENTS-JULY & AUGUST	\$ 502,783.00
8/13/2021	TOUCHMATH	MATH CURRICULUM-PRE K TO 1ST GRADE	\$ 11,296.80
8/13/2021	TRADENET LLC	FOUNDATION & SIDEWALK INSTALLATION-ECC, SLABS-CVH	\$ 36,500.00
8/13/2021	ZCS ENGINEERING INC	SEISMIC UPGRADES-OLE	\$ 18,240.00
8/16/2021	NORTHWEST TEXTBOOK DEPOSITORY	READING & LANGUAGE CURRICULUM	\$ 69,274.13
8/20/2021	AVID CENTER	MEMBERSHIP DUES FOR ALL SCHOOLS	\$ 40,364.00
8/20/2021	CAPC	REMOVAL & DISPOSAL OF FLOOR TILE-TAEL	\$ 9,800.00
8/20/2021	COMPRESSOR WORLD LLC	AIR COMPRESSOR-TOHS	\$ 7,766.21
8/20/2021	CURTIS RESTAURANT EQUIPMENT	CONVECTION OVEN-TAHS	\$ 14,337.00
8/20/2021	FIRST STUDENT, INC.	MONTHLY CONTRACT SERVICES-SUMMER SCHOOL (JULY)	\$ 124,612.19
8/20/2021	KELLER SUPPLY COMPANY	VARIOUS SUPPLIES	\$ 5,001.51
8/20/2021	LAKESHORE LEARNING MATERIALS	TABLES-OLE	\$ 11,244.20
8/20/2021	MACPHERSON, GINTNER & DIAZ	LEGAL SERVICES	\$ 7,275.00
8/20/2021	PACIFIC DIGITAL WORKS INC.	DISTRICT INFORMATION MATERIAL-REGISTRATION & ATTENDANCE	\$ 13,852.37
8/20/2021	PRO - ED	READING CURRICULUM	\$ 7,810.00
8/20/2021	ROAD & DRIVEWAY CO	EXCAVATOR, ROCK, & PREP FOR DRIVEWAY-NORTH AREA PROPERTY & YVE	\$ 23,912.88
8/20/2021	SODEXO, INC & AFFILIATES (CAFE)	SUMMER PROGRAM	\$ 5,161.52
8/20/2021	SODEXO, INC & AFFILIATES (CUST)	EXTRA CLEANING SERVICES	\$ 7,204.03
8/20/2021	ULTRASONIC EVENTS	SOUND SYSTEM REPAIRS & UPGRADES-NHS	\$ 9,070.00
8/20/2021	WAXIE	JANITORAL/CLEANING SUPPLIES	\$ 22,719.17
8/25/2021	NORTHWEST NATURAL	UTILITIES	\$ 5,161.60
8/27/2021	BARRELHEAD	VARIOUS SUPPLIES	\$ 5,163.60
8/27/2021	COASTAL REFRIGERATION AND AIR	WALK-IN FREEZER-WHS & REFRIGERATOR REPAIRS-NHS & YVE	\$ 18,390.00
8/27/2021	EDUPOINT EDUCATIONAL SYSTEMS	SYNERGY SOFTWARE	\$ 83,907.46
8/27/2021	HALLMARK RESORT NEWPORT	ALL ADMIN RETREAT	\$ 8,804.40
8/27/2021	JERRY PRATER CONSTRUCTION, INC	LABOR & MATERIALS FOR NEW MEMBRANE ROOF-ECC	\$ 60,000.00
8/27/2021	MAXIMUM FINISH LLC	FLOORING REPAIR & INSTALL-TAHS	\$ 9,263.04
8/27/2021	NEWPORT FAB SHOP	KITCHEN COUTERTOP MODIFICATIONS-SCE	\$ 5,486.00

LINCOLN COUNTY SCHOOL DISTRICT  
 Bills & Claims Over \$5,000  
 2021-2022 Fiscal Year  
 August 2021

Date	Payee	Description	Amount
8/27/2021	OFFICE DEPOT	VARIOUS SUPPLIES	\$ 5,253.22
8/27/2021	OREGON SCHOOL ACTIVITIES ASSN	MEMBERSHIP DUES-TAHS, NHS, TOHS, & WHS	\$ 7,813.00
8/27/2021	OSBA	MEMBERSHIP DUES & SUBSCRIPTIONS	\$ 9,855.00
8/27/2021	PAULY, ROGERS AND CO., P.C.	JUNE 2021 AUDIT	\$ 11,270.00
8/27/2021	PDK INTERNATIONAL, INC.	PROFESSIONAL DEVLOPMENT	\$ 19,500.00
8/27/2021	RESEARCH PRESS CO	SPED CURRICULUM	\$ 6,861.77
8/27/2021	SCHOOL OUTFITTERS	DESKS-YVE AND WHITEBOARD-OLE	\$ 7,240.70
8/27/2021	STAND FOR CHILDREN LEADERSHIP CENTER	HIGH SCHOOL SUCCESS SERVICES-TAHS, NHS, TOHS, & WHS	\$ 40,000.00
8/27/2021	WOOZ FLOORING	FLOORING-NHS & TAEI	\$ 5,666.50
8/27/2021	ZOOM VIDEO COMMUNICATIONS	ANNUAL SOFTWARE LICENSE	\$ 13,841.10
8/30/2021	POWER FORD - LINCOLN CITY	FORD TRANSIT VAN-TAHS CULINARY PROGRAM	\$ 36,200.38
8/31/2021	AMAZON	VARIOUS SUPPLIES	\$ 24,698.25
8/31/2021	CENTRAL LINCOLN PUD	UTILITIES	\$ 30,014.60
8/31/2021	CENTURYLINK (Q)	PHONE SERVICE	\$ 5,645.97
8/31/2021	CITY OF LINCOLN CITY UTILITY	UTILITIES	\$ 6,068.12
8/31/2021	CITY OF TOLEDO	UTILITIES	\$ 9,184.61
8/31/2021	PACIFIC POWER	UTILITIES	\$ 13,819.57
8/31/2021	THOMPSON SANITARY SERVICE	GARBAGE DISPOSAL	\$ 5,793.54

**LINCOLN COUNTY SCHOOL DISTRICT  
INVESTMENT REPORT  
July 2021**

**Beginning Investment Balance 7/1/2021**

Local Government Investment Pool	\$	24,256,721.56
Oregon Coast Bank	\$	3,647,690.72
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	46,044.06
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	375,729.70
<b>Total Beginning Balance Investments</b>	<b>\$</b>	<b>28,326,186.04</b>

**Additions:**

Local Government Investment Pool	\$	2,432,711.54
Oregon Coast Bank	\$	8,654,597.74
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	40.18
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Additions</b>	<b>\$</b>	<b>11,087,349.46</b>

**Reductions:**

Local Government Investment Pool	\$	5,000,000.05
Oregon Coast Bank	\$	1,750,000.00
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	-
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Reductions</b>	<b>\$</b>	<b>6,750,000.05</b>

**Ending Investment Balances 7/31/2021**

Local Government Investment Pool	\$	21,689,433.05
Oregon Coast Bank	\$	10,552,288.46
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	46,084.24
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	375,729.70
<b>Total Investments</b>	<b>\$</b>	<b>32,663,535.45</b>

**Interest Rates**

	<u>May</u>	<u>June</u>	<u>July</u>
LGIP	0.60%	0.60%	0.60%
Oregon Coast Bank	0.65%	0.65%	0.65%

**LINCOLN COUNTY SCHOOL DISTRICT  
INVESTMENT REPORT  
August 2021**

**Beginning Investment Balance 8/1/2021**

Local Government Investment Pool	\$	21,689,433.05
Oregon Coast Bank	\$	10,552,288.46
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	46,084.24
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	375,729.70
<b>Total Beginning Balance Investments</b>	<b>\$</b>	<b>32,663,535.45</b>

**Additions:**

Local Government Investment Pool	\$	1,536,649.54
Oregon Coast Bank	\$	1,606,022.86
Oregon Coast Bank - 12 mos. TCD .50% APY		
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Additions</b>	<b>\$</b>	<b>3,142,672.40</b>

**Reductions:**

Local Government Investment Pool	\$	0.05
Oregon Coast Bank	\$	1,350,000.00
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	-
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Reductions</b>	<b>\$</b>	<b>1,350,000.05</b>

**Ending Investment Balances 8/31/2021**

Local Government Investment Pool	\$	23,226,082.54
Oregon Coast Bank	\$	10,808,311.32
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	46,084.24
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	375,729.70
<b>Total Investments</b>	<b>\$</b>	<b>34,456,207.80</b>

**Interest Rates**

	<u><b>June</b></u>	<u><b>July</b></u>	<u><b>August</b></u>
LGIP	0.60%	0.60%	0.55%
Oregon Coast Bank	0.65%	0.65%	0.61%