

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

	Period 1 Actual July '21	Period 2 Actual Aug '21	Period 3 Actual Sept '21	Period 4 Actual Oct '21	Period 5 Actual Nov '21	Period 6 Actual 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
REVENUES																	
LOCAL SOURCES:																	
Current year's levy	265				35,121,530	2,255,487	521,307	286,587	969,691	169,016	185,815	1,040,132	325,646	40,875,477 *	38,810,266	37,377,282	2,065,211
Prior years' taxes	122	213,991	112,870	590,191	74,393	150,624	33,920	36,857	29,063	32,783	44,679	78,781	61,601	1,459,875 *	805,000	1,142,191	654,875
Interest on Investments	9,729	10,760	9,277	7,094	7,492	22,341	41,222	33,982	34,018	18,123	25,886	30,218	15,141	265,283	300,000	66,694	(34,717)
Fees Charged to Grants			5,357	9,518	66,251	24,740	92,296	50,343	97,183	102,080	55,745	206,101	141,126	850,741	905,847	105,867	(55,106)
Rentals														0		-	-
Contributions														0		-	-
Other Local Income	60,853	28,650	87,100	57,922	48,922	41,731	88,182	70,571	65,845	85,205	126,298	97,943	189,665	1,048,888	1,030,019	325,178	18,869
INTERMEDIATE SOURCES:																	
ESD - Severe Disab Support											69,250			69,250	138,500	-	(69,250)
County School Fund						1,380					136,295			137,675 *	300,000	1,380	(162,325)
Other Int - Hvy Equip Rental Tax		2,521			155									2,676		2,676	2,676
STATE SOURCES:																	
SSF- Current Year	3,338,040	1,668,019	1,668,019	1,668,019	1,761,137	1,761,137	1,761,137	1,879,148	1,854,145	1,879,148	1,879,148			21,117,097	20,639,387	11,864,371	477,710
SSF- Prior Year, HCD														0		-	-
Common School Fund							377,733						168,586	546,320 *	546,320	-	(0)
State Timber						2,215					223,345			225,561 *	500,000	2,215	(274,439)
FEDERAL SOURCES:																	
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	51,800	74,000	-	-
OTHER RESOURCES:																	
Interfund Transfer														0		-	-
Sale of Assets/Ins Proceeds														0		-	-
Beginning Fund Balance	13,848,249													13,848,249	11,001,299	13,848,249	2,846,950
Total Monthly Revenues	17,257,258	1,923,942	1,882,623	2,332,744	37,079,881	4,259,655	2,923,198	2,364,889	3,057,344	2,293,755	2,753,861	1,460,574	909,166	80,498,891	75,050,638	64,736,103	5,470,453
CUMULATIVE RESOURCES	17,257,258	19,181,200	21,063,823	23,396,567	60,476,448	64,736,103	67,659,301	70,024,190	73,081,534	75,375,290	78,129,151	79,589,725	80,498,891				

EXPENDITURES																	
Salaries (100)	527,058	673,849	2,301,979	2,294,560	2,424,868	2,288,553	2,301,781	2,368,951	2,322,177	2,317,783	2,390,558	5,727,677	0	27,939,793	27,814,196	10,510,868	125,597
Employee benefits (200)	272,683	343,738	1,338,593	1,342,185	1,385,863	1,324,360	1,486,148	1,509,924	1,532,792	1,530,526	1,553,105	3,852,163	8,944	17,481,025	18,121,511	6,007,422	(640,486)
Purchased services (300)	242,985	1,666,718	840,676	1,178,739	1,162,700	1,206,400	1,383,320	1,479,086	1,349,983	1,421,383	1,675,456	1,367,309	351,743	15,326,499	16,601,700	6,298,218	(1,275,201)
Supplies (400)	170,967	137,731	119,221	140,774	124,187	69,795	115,416	98,367	124,369	176,059	291,289	298,916	184,721	2,051,810	2,481,668	762,674	(429,858)
Capital outlay (500)								6,681	21,645	10,659	14,127	676	26,111	79,899	186,303	-	(106,404)
Insurance/Other (600)	651,877	32,754	3,739	5,532	15,840	4,325	10,295	8,983	5,185	8,691	16,830	7,059	11,366	782,475	846,946	714,067	(64,471)
Interfund Transfers (700)											25			25	25	-	-
Contingency (800)														0	4,090,000	-	-
Unappropriated Funds (800)														0	4,908,299	-	-
Total Monthly Expenditures	1,865,569	2,854,790	4,604,208	4,961,790	5,113,459	4,893,434	5,296,960	5,471,992	5,356,151	5,465,101	5,941,389	11,253,800	582,885	63,661,527	75,050,648	24,293,248	(2,390,822)
CUMULATIVE EXPENDITURES	1,865,569	4,720,359	9,324,567	14,286,356	19,399,815	24,293,248	29,590,208	35,062,200	40,418,351	45,883,452	51,824,841	63,078,642	63,661,527				
Month-end Fund Balance	15,391,689	14,460,841	11,739,256	9,110,211	41,076,633	40,442,855	38,069,093	34,961,990	32,663,183	29,491,837	26,304,309	16,511,083	16,837,364	16,837,364			40,442,855

Assumptions:

Revenue:	* Local Revenue - Projected	43,244,907
	Local Revenue included in 11/2/21 SSF Estimate	41,054,465
	Estimated 2021/22 SSF Adjustment (May 2023)	(2,190,442)
	Anticipated Ending Fund Balance	14,646,922

Due to increased property tax collections

	Monthly ADM - Prior Years						Monthly ADM Comparison	Monthly ADM 2021-22	YTD ADM 2021-22
	2015/16	2016/17	2017-18	2018-19	2019-20	2020-21			
	5,345.0	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,163.5	
	5,386.5	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,211.9	5,189.8	
	5,370.3	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,195.0	5,191.8	
	5,359.0	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,172.5	5,192.9	
	5,343.8	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0			
	5,307.6	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3			
	5,278.7	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6			
	5,257.7	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6			
	5,224.7	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0			
	5,208.7	5,357.7	5,332.9	5,482.5		5,090.2			
	5,305.8	5,440.0	5,443.2	5,482.5					

**Lincoln County School District
Monthly Comparison - Projected to Actual
December 2021**

R E V E N U E S	Projected	Actual	Actual Compared to Projected
LOCAL SOURCES:			
Current year's levy	2,347,443	2,255,487	(91,956) *
Prior years' taxes	101,202	150,624	49,422 *
Interest on Investments	43,051	22,341	(20,710)
Fees Charged to Grants	59,188	24,740	(34,447)
Rentals			
Contributions			
Other Local Income	72,849	41,731	(31,118)
INTERMEDIATE SOURCES:			
ESD - Severe Disability Support	69,250		(69,250)
County School Fund	163,706	1,380	(162,326) *
Other - Heavy Equip Rental Tax			
STATE SOURCES:			
SSF- Current Year	1,761,137	1,761,137	- *
SSF- Prior Year			*
Common School Fund			*
State Timber	276,655	2,215	(274,439) *
FEDERAL SOURCES:			
Federal Forest Fees			*
Foster Care Transportation Reimb			
Medicaid Reimbursement	7,400		(7,400)
OTHER RESOURCES:			
Interfund Transfer			
Sale of Assets/Ins Proceeds			
Beginning Fund Balance			
Total Monthly Revenue	4,901,880	4,259,655	(642,225)

E X P E N D I T U R E S			
Salaries (100)	2,336,611	2,288,553	(48,058)
Employee benefits (200)	1,482,162	1,324,360	(157,802)
Purchased services (300)	1,652,422	1,206,400	(446,022)
Supplies (400)	132,648	69,795	(62,853)
Capital outlay (500)	11,957		(11,957)
Insurance/Other (600)	14,979	4,325	(10,653)
Interfund Transfers (700)			
Contingency (800)			
Unappropriated Funds (800)			
Total Monthly Expenditures	5,630,779	4,893,434	(737,345)

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

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

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Professional Instruction Svcs	598	30,284	20,408	86,775	53,307	56,614							247,985
Cleaning Services	151,489	158,246	154,868	154,868	154,868	154,868							929,206
Repairs & Maintenance	12,587	29,777	32,280	14,816	6,086	27,458							123,004
Rentals	296	1,880	9,858										12,034
Utilities	13,398	B 95,575	71,191	102,994	113,591	131,061							527,810
Transportation		122,626	127,731	348,622	398,449	362,264							1,359,691
Travel		3,531	2,523	7,030	4,326	8,607							26,017
Telephone	4,357	7,418	8,355	4,337	13,207	8,554							46,227
Postage	4,237	1,317	1,327	2,781	3,276	5,261							18,199
Advertising		15	895										910
Printing & Binding	5,235	17,683	11,440	13,018	6,351	16,382							70,110
Data Lines		89	117	89	89	89							473
Charter School Payments		C 1,165,121	388,616	D 431,505	412,642	412,642							2,810,526
Tuition													
Audit Services		E 11,270		1,200	E (11,270)	15,050							16,250
Legal Services		7,275	7,543	6,145	6,157	3,623							30,742
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs	500	3,000		3,000	1,500								8,000
Election Services		37											37
Other General Prof Svcs	50,288	11,575	3,525	1,589	122	3,928							71,027
Total Purchased Services	242,985	1,666,718	840,676	1,178,769	1,162,700	1,206,400	-	-	-	-	-	-	6,298,248

For Reference Only:

Less Transportation	-	(122,626)	(127,731)	(348,622)	(398,449)	(362,264)	-	-	-	-	-	-	
Less Charter School Payments	-	(1,165,121)	(388,616)	(431,505)	(412,642)	(412,642)	-	-	-	-	-	-	
Balance of Purchased Services	242,985	A 378,971	324,329	398,642	351,609	431,494	-	-	-	-	-	-	

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.
- D: Recalculated LCCT payments for July - October due to increase in actual ADM vs budgeted ADM
- E: Prior Year Audit expense, moved to Accounts Payable in Prior Year's Financial Report

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	625,708		570,203	55,505
Intermediate				
State	5,648,820		1,065,759	4,583,060
Federal	24,373,186		1,705,269	22,667,917
Fund Tfrs/Asset Sales	914,012			
Beg. Fund Balance *			1,160,133	(1,160,133)
Total Revenues	31,561,726		4,501,365	27,060,361
Expenditures:				
Instruction	10,977,611	3,517,471	1,650,857	5,809,283
Support Services	7,156,191	2,034,150	1,693,155	3,428,885
Enterprise	873,889	94,847	83,683	695,359
Facilities Acq & Const	7,831,878	1,292,305	1,205,496	5,334,077
End Fund Bal/Tfrs	4,722,157			4,722,157
Total Expenditures	31,561,726	6,938,774	4,633,191	19,989,761
Fund Balance			(131,826) ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales			3,316	(3,316)
Beg. Fund Balance*			0	0
Total Revenues	0	0	3,316	(3,316)
Expenditures:				
Instruction				0
Support Services				
End Fund Balance				
Total Expenditures	0	0	0	0
Fund Balance			3,316	
Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	300,000		296,300	3,700
Total Revenues	300,000		296,300	3,700
Expenditures:				
Instruction	300,000	47,903	76,393	175,704
Support Services				
End Fund Balance				
Total Expenditures	300,000	47,903	76,393	175,704
Fund Balance			219,907	

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	445,500			445,500
Beg. Fund Balance*				
Total Revenues	445,500			445,500
Expenditures:				
Instruction	384,187	205,904	127,226	51,057
Support Services	59,313	24,750	12,439	22,124
Enterprise	2,000		290	1,710
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	445,500	230,655	139,955	74,890
Fund Balance			(139,955) ***	
Student Investment Account (289)				
Revenues:				
State	4,559,479		235,598	4,323,881
Beg. Fund Balance*				
Total Revenues	4,559,479		235,598	4,323,881
Expenditures:				
Instruction	1,850,227	804,334	562,036	483,857
Support Services	2,709,253	1,201,575	767,778	739,899
Enterprise				
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	4,559,479	2,005,909	1,329,814	1,223,756
Fund Balance			(1,094,216) ***	
Curriculum (290)				
Revenues:				
Transfers				0
Beg. Fund Balance*	600,000		900,000	(300,000)
Total Revenues	600,000		900,000	(300,000)
Expenditures:				
Instruction	600,000			600,000
Support Services				
End Fund Balance				
Total Expenditures	600,000	0	0	600,000
Fund Balance			900,000	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	2,000		463	1,537
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
Total Revenues	261,205		183,988	77,217
Expenditures:				
Instruction	79,964	13,060	13,106	53,798
Support Services	107,618		300	107,318
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			
Total Expenditures	261,205	13,060	13,406	234,739
Fund Balance			170,582	
High School Success (292)				
Revenues:				
State	1,704,255		233,545	1,470,710
Beg. Fund Balance *				
Total Revenues	1,704,255		233,545	1,470,710
Expenditures:				
Instruction	881,596	200,329	301,381	379,885
Support Services	742,659	273,959	260,080	208,620
Enterprise	20,000			20,000
Facilities Acq & Const	60,000		1,619	58,381
End Fund Balance				
Total Expenditures	1,704,255	474,288	563,080	666,886
Fund Balance			(329,535) ***	
Building Maintenance (293)				
Revenues:				
Local	705,000		5,720	699,280
State				
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	1,288,152		1,868,723	(580,571)
Total Revenues	1,993,152		1,874,443	118,709
Expenditures:				
Support Services	350,000	6,000	128,972	215,028
Enterprise				
Facilities Acq & Const	1,643,152	25,361	1,146,154	471,638
End Fund Bal/Tfrs				
Total Expenditures	1,993,152	31,361	1,275,126	686,666
Fund Balance			599,317	

* 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

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	135,050		27,761	107,289
State	120,000		19,162	100,838
Federal	4,559,937		780,756	3,779,181
Beg. Fund Balance *	800,000		1,138,448	(338,448)
Total Revenues	5,614,987		1,966,127	3,648,860
Expenditures:				
Support Services	107,181	53,427	53,589	165
Enterprise	4,857,806	3,276,764	820,982	760,060
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
Total Expenditures	5,614,987	3,330,191	874,571	1,410,225
Fund Balance			1,091,556	***
Student Activities (295)				
Revenues:				
Local	1,300,000		285,194	1,014,806
Beg. Fund Balance *	737,000		1,039,356	(302,356)
Total Revenues	2,037,000		1,324,549	712,451
Expenditures:				
Instruction	1,232,000	48,583	362,251	821,166
Support Services	85,000	16	4,111	80,873
Enterprise	20000	14	13,339	6,646
End Fund Balance	700,000			700,000
Total Expenditures	2,037,000	48,613	379,702	1,608,685
Fund Balance			944,848	
Outdoor School for All (296)				
Revenues:				
State	147,533			147,533
Total Revenues	147,533		0	147,533
Expenditures:				
Instruction	147,533		24,300	123,233
Support Services				0
Total Expenditures	147,533	0	24,300	123,233
Fund Balance			(24,300)	***
Technology (298)				
Revenues:				
Local	500,095		81,367	418,728
Local - Tech Fees			25,805	(25,805)
Transfers				0
Beg. Fund Balance*	841,675		964,836	(123,161)
Total Revenues	1,341,770		1,072,008	269,762
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	113,745	271,655	467,280
End Fund Balance	436,590			436,590
Total Expenditures	1,341,770	113,745	271,655	956,370
Fund Balance			800,353	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	83,000		269	82,731
Sale of Assets	0		14,200	(14,200)
Beg. Fund Balance *	93,115		111,820	(18,705)
Total Revenues	176,115		126,289	49,826
Expenditures:				
Support Services	176,115	17,472	20,326	138,317
End Fund Balance				
Total Expenditures	176,115	17,472	20,326	138,317
Fund Balance			105,963	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,473,996		2,288,271	4,185,725
Beg. Fund Balance *	9,471,819		9,256,643	215,176
Total Revenues	15,945,815		11,544,914	4,400,901
Expenditures:				
Debt Service	5,566,885		775,943	4,790,942
End Fund Balance	10,378,930			10,378,930
Total Expenditures	15,945,815		775,943	15,169,872
Fund Balance			10,768,971	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,946,430		5,443,652	502,778
Intermediate Sources	1,435,955		372	1,435,583
Beg. Fund Balance *			1,775,707	(1,775,707)
Total Revenues	7,382,385		7,219,730	162,655
Expenditures:				
Debt Service	6,053,353		725,600	5,327,753
End Fund Balance	1,329,032			1,329,032
Total Expenditures	7,382,385		725,600	6,656,785
Fund Balance			6,494,130	
Capital Construction Fund (405)				
Revenues:				
Local	490,000		310,280	179,720
Beg. Fund Balance *	720,000		982,243	(262,243)
Total Revenues	1,210,000		1,292,523	(82,523)
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000	13,880	19,672	1,176,448
End Fund Balance				
Total Expenditures	1,210,000	13,880	19,672	1,176,448
Fund Balance			1,272,851	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local				
Fund Tfrrs/Asset Sales	5			5
Beg. Fund Balance *				
Total Revenues	5			5
Expenditures:				
Facilities Acq & Const	5			5
End Fund Balance				
Total Expenditures	5			5
Fund Balance			0	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	951,000		344,717	606,283
Beg. Fund Balance *	805,800		929,070	(123,270)
Total Revenues	1,756,800		1,273,787	483,013
Expenditures:				
Support Services	1,114,530		377,391	737,139
End Fund Balance	642,270			642,270
Total Expenditures	1,756,800	0	377,391	1,379,409
Fund Balance			896,396	
District Medical Group HRA (620)				
Revenues:				
Local	766,500		259,383	507,117
Beg. Fund Balance	1,095,565		1,091,573	3,992
Total Revenues	1,862,065		1,350,955	511,110
Expenditures:				
Support Services	583,400	27,920	140,052	415,428
End Fund Balance	1,278,665			1,278,665
Total Expenditures	1,862,065	27,920	140,052	1,694,093
Fund Balance			1,210,903	

* 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 \$5,000
 2021-2022 Fiscal Year
 December 2021

Date	Payee	Description	Amount
12/3/2021	AIR REPS	HVAC UNIT-ECC	\$ 13,344.00
12/3/2021	CARSON OIL COMPANY, INC	FLEET & HEATING FUEL	\$ 9,102.82
12/3/2021	CLACKAMAS CONSTRUCTION, INC.	REMOVAL & DISPOSAL OF NHS GRANDSTANDS	\$ 28,474.35
12/3/2021	GLAS ARCHITECTS	FEMA GRANT PROPOSAL-F&M	\$ 12,160.00
12/3/2021	MVBOA	BASKETBALL OFFICIALS-TAHS, TOHS, & WHS	\$ 21,155.00
12/3/2021	OREGON COAST COMMUNITY COLLEGE	DUAL CREDIT COURSES & RURAL TEACHER PROGRAM	\$ 45,858.30
12/3/2021	PAULY, ROGERS AND CO., P.C.	JUNE AUDIT	\$ 15,050.00
12/3/2021	PROCARE THERAPY	SPEECH LANGUAGE PATHOLOGIST	\$ 5,904.00
12/3/2021	SOLUTION TREE INC	PROFESSIONAL DEVELOPMENT	\$ 11,984.00
12/3/2021	SOLUTIONS YES	MONTHLY CONTRACT SERVICES	\$ 6,656.33
12/3/2021	WOOZ FLOORING	FLOOR INSTALLATION-ECC	\$ 6,960.50
12/7/2021	PACIFIC POWER	UTILITIES	\$ 16,780.44
12/10/2021	AMERICAN ASSOC OF SCHOOL ADMINISTRATORS	PROFESSIONAL DEVELOPMENT	\$ 25,000.00
12/10/2021	CARSON OIL COMPANY, INC	BUS FLEET FUEL	\$ 12,131.11
12/10/2021	FIRST STUDENT, INC.	MONTHLY CONTRACT SERVICES-NOVEMBER	\$ 397,510.13
12/10/2021	JERRY PRATER CONSTRUCTION, INC	ROOFING-NHS & ARCADIA	\$ 12,274.00
12/10/2021	NEWPORT NEWS-TIMES	FALL COMPASS NEWSLETTER PRINTING & MAILING	\$ 6,043.39
12/10/2021	SCHOLASTIC BOOK FAIRS - 8	BOOK FAIR SUPPLIES-SCE	\$ 6,736.26
12/10/2021	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 167,184.31
12/10/2021	UW COLLEGE OF EDUCATION	PROFESSIONAL DEVELOPMENT	\$ 8,200.00
12/17/2021	CARSON OIL COMPANY, INC	FLEET & HEATING FUEL	\$ 23,791.48
12/17/2021	CLACKAMAS CONSTRUCTION, INC.	REMOVAL & DISPOSAL OF NHS GRANDSTANDS	\$ 71,435.65
12/17/2021	COMMUNITY SERVICES CONSORTIUM	21-22 SSF PAYMENT	\$ 26,623.71
12/17/2021	EDDYVILLE CHARTER SCHOOL	21-22 SSF PAYMENT	\$ 198,908.65
12/17/2021	ESS WEST, LLC	SUBSTITUTE PAYROLL SERVICE	\$ 24,938.25
12/17/2021	JASCO SUPPLY, LLC	WRAPPED TACKBOARD-OLE, TAHS, YVE, NMS, NHS, & F&M	\$ 7,150.00
12/17/2021	KAJEET INC	BUS WIFI INSTALL & SERVICE	\$ 98,290.26
12/17/2021	MVBOA	BASKETBALL OFFICIALS-NHS	\$ 12,119.75
12/17/2021	RK CONSTRUCTION	ROAD & PARKING LOT CONSTRUCTION-HOLLY FARM	\$ 52,902.97
12/17/2021	SILETZ VALLEY CHARTER SCHOOL	21-22 SSF PAYMENT	\$ 165,161.51
12/17/2021	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$ 181,427.69
12/17/2021	SYNERGY SECURITY SOLUTIONS	ANNUAL FIRE INSPECTIONS & MONITORING	\$ 11,767.00
12/17/2021	WOODWIND & BRASSWIND	BAND INSTRUMENTS & SUPPLIES-NHS	\$ 18,459.00
12/23/2021	COPELAND LUMBER YARDS, INC	VARIOUS SUPPLIES	\$ 5,980.43
12/23/2021	DH GOEBEL, ARCHITECT	ARCHITECTURAL SERVICES-NHS & YVE	\$ 6,090.00
12/23/2021	ESS WEST, LLC	SUBSTITUTE PAYROLL SERVICE	\$ 6,480.92
12/23/2021	GLAS ARCHITECTS	ARCHITECTURAL SERVICES FOR NEW GYM-YVE	\$ 49,494.06
12/23/2021	NEIGHBORS FOR KIDS	21ST CENTURY PROGRAM	\$ 6,200.00
12/24/2021	EDDYVILLE CHARTER SCHOOL	SIA SERVICES & ESSER CLAIMS	\$ 52,408.89
12/28/2021	NORTHWEST NATURAL	UTILITIES	\$ 26,549.66
12/31/2021	AMAZON	VARIOUS SUPPLIES	\$ 21,973.23
12/31/2021	CENTRAL LINCOLN PUD	UTILITIES	\$ 38,116.84
12/31/2021	CENTURYLINK (Q)	PHONE SERVICE	\$ 5,743.70
12/31/2021	CITY OF LINCOLN CITY UTILITY	UTILITIES	\$ 5,014.72
12/31/2021	CITY OF NEWPORT	UTILITIES	\$ 8,262.98
12/31/2021	CITY OF TOLEDO	UTILITIES	\$ 9,367.93
12/31/2021	COASTCOM, INC	ETHERNET SERVICE	\$ 7,907.31

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 50,305,631
Additions	4,025,719
Reductions	20
Ending Balance	\$ 54,331,330

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 12,072,014
Additions	4,016
Reductions	5,000,000
Ending Balance	\$ 7,076,030

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,125
Additions	
Reductions	
Ending Balance	\$ 46,125

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 375,966
Additions	234
Reductions	
Ending Balance	\$ 376,201

Monthly Totals	
Beginning Balance	\$ 62,799,737
Additions	4,029,969
Reductions	5,000,020
Ending Balance	\$ 61,829,686

<u>Interest Rates</u>	<u>October</u>	<u>November</u>	<u>December</u>
LGIP	0.49%	0.45%	0.45%
Oregon Coast Bank	0.56%	0.50%	0.50%