

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2021-22
Year To Date Transactions as of February 28, 2022

	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 Actual Jan '22	Period 8 Actual 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	406,809	163,306	969,691	169,016	185,815	1,040,132	325,646	40,637,697 *	38,810,266	37,947,397	1,827,431
Prior years' taxes	122	213,991	112,870	590,191	74,393	150,624	56,093	37,990	29,063	32,783	44,679	78,781	61,601	1,483,180 *	805,000	1,236,273	678,180
Interest on Investments	9,729	10,760	9,277	7,094	7,492	22,341	18,177	16,580	34,018	18,123	25,886	30,218	15,141	224,837	300,000	101,451	(75,163)
Fees Charged to Grants			5,357	9,518	66,251	24,740	36,559	46,961	97,183	102,080	55,745	206,101	141,126	791,622	905,847	189,387	(114,225)
Rentals														0		-	-
Contributions														0		-	-
Other Local Income	60,853	28,650	87,100	57,922	48,922	41,731	46,011	4,057	65,845	85,205	126,298	97,943	189,665	940,201	1,030,019	375,246	(89,818)
INTERMEDIATE SOURCES:																	
ESD - Severe Disab Support							73,125				69,250			142,375	138,500	73,125	3,875
County School Fund						1,380		62,722			136,295			200,397 *	300,000	64,102	(99,603)
Other-Hvy Eq Rent Tax, HB5006		2,521			155		68,508							71,184		71,184	71,184
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	1,761,137	1,814,808	1,839,811	1,839,811			20,881,075	20,639,387	15,386,645	241,688
SSF- Prior Year, HCD														0		-	-
Common School Fund							305,023						168,586	473,609 *	546,320	305,023	(72,711)
State Timber						2,215		100,702			223,345			326,263 *	500,000	102,918	(173,737)
FEDERAL SOURCES:																	
Federal Forest Fees									7,400	7,400	7,400	7,400	7,400	37,000 *	74,000	-	(37,000)
Foster Care Transp Reimb														0		-	-
Medicaid Reimbursement														0		-	-
OTHER RESOURCES:																	
Interfund Transfer														0		-	-
Sale of Assets/Ins Proceeds							84,899							84,899		84,899	84,899
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	2,856,340	2,193,455	3,018,007	2,254,418	2,714,524	1,460,574	909,166	80,142,588	75,050,638	69,785,898	5,091,950
CUMULATIVE RESOURCES	17,257,258	19,181,200	21,063,823	23,396,567	60,476,448	64,736,103	67,592,443	69,785,898	72,803,905	75,058,324	77,772,848	79,233,422	80,142,588				
EXPENDITURES																	
Salaries (100)	527,058	673,849	2,301,979	2,294,560	2,424,868	2,288,553	2,313,673	2,395,882	2,322,177	2,317,783	2,390,558	5,727,677	0	27,978,617	27,814,196	15,220,423	164,421
Employee benefits (200)	272,683	343,738	1,338,593	1,342,185	1,385,863	1,324,360	1,344,664	1,358,684	1,532,792	1,530,526	1,553,105	3,852,163	8,944	17,188,301	18,121,511	8,710,770	(933,210)
Purchased services (300)	242,985	1,666,718	840,676	1,178,739	1,162,700	1,206,400	1,349,013	820,399	1,349,983	1,421,383	1,675,456	1,367,309	351,743	14,633,505	16,601,700	8,467,630	(1,968,195)
Supplies (400)	170,967	137,731	119,221	140,774	124,187	69,795	151,180	170,062	124,369	176,059	291,289	298,916	184,721	2,159,270	2,481,668	1,083,916	(322,398)
Capital outlay (500)								0	21,645	10,659	14,127	676	26,111	73,219	186,303	-	(113,084)
Insurance/Other (600)	651,877	32,754	3,739	5,532	15,840	4,325	7,432	2,051	5,185	8,691	16,830	7,059	11,366	772,680	846,946	723,549	(74,266)
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	5,165,962	4,747,078	5,356,151	5,465,101	5,941,389	11,253,800	582,885	62,805,616	75,050,648	34,206,289	(3,246,733)
CUMULATIVE EXPENDITURES	1,865,569	4,720,359	9,324,567	14,286,356	19,399,815	24,293,248	29,459,211	34,206,289	39,562,440	45,027,541	50,968,930	62,222,730	62,805,616				
Month-end Fund Balance	15,391,689	14,460,841	11,739,256	9,110,211	41,076,633	40,442,855	38,133,232	35,579,609	33,241,466	30,030,783	26,803,917	17,010,692	17,336,972	17,336,972			35,579,609

Assumptions:

Revenue:

Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years

Sept: \$63,362.51 is the final PACE Return of Equity payment to the original PACE Trust members, plus interest

Oct: Beginning Fund Balance is Audited

Nov: Updated with actual received for December to correct total Projected Collections. Was 7,832,026.

Nov: Updated prior period amounts with audited figures

Oct/Nov: Updated with 11/2/21 SSF Estimate and Nov payment amount. Will be rebalanced in February.

Nov: State Timber Estimate moved to December, not received in November

Dec: State Timber revenues down \$173,257 from prior yr, verified by the County. SSF offsets this loss as part of the formula.

Jan: Other Intermed, \$64,850 OR Dept of Rev compensating municipalities for loss of Property Taxes from 2020 Wildfires.

Feb: Corrected figures from Medicaid to Foster Care Transp Reimbursements. Medicaid budgeted in Special Revenue Funds.

Feb: Received additional State Timer revenues that were expected in December (see note above).

* Local Revenue - Projected	43,158,146
Local Revenue included in 11/2/21 SSF Estimate	41,054,465

Estimated 2021/22 SSF Adjustment (May 2023) **(2,103,681)**

Anticipated Ending Fund Balance **15,233,291**

	Monthly ADM - Prior Years						Monthly ADM	YTD ADM	
	2015/16	2016/17	2017-18	2018-19	2019-20	2020-21	ADMr Comparison	2021-22	2021-22
Nov: State Timber Estimate moved to December, not received in November	5,345.0	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	September	5,163.5	5,163.5
Dec: State Timber revenues down \$173,257 from prior yr, verified by the County. SSF offsets this loss as part of the formula.	5,386.5	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	October	5,211.9	5,189.8
Jan: Other Intermed, \$64,850 OR Dept of Rev compensating municipalities for loss of Property Taxes from 2020 Wildfires.	5,370.3	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	November	5,195.0	5,191.8
Feb: Corrected figures from Medicaid to Foster Care Transp Reimbursements. Medicaid budgeted in Special Revenue Funds.	5,359.0	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	December	5,172.5	5,192.9
Feb: Received additional State Timer revenues that were expected in December (see note above).	5,343.8	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	January	5,162.2	5,184.1
	5,307.6	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	February	5,157.5	5,180.8
	5,278.7	5,463.4	5,438.7	5,476.0		5,048.6	March		
	5,257.7	5,438.9	5,411.8	5,447.3	COVID-19	5,048.6	April		
	5,224.7	5,410.1	5,378.6	5,401.7	ADM Frozen	5,049.0	May		
	5,208.7	5,357.7	5,332.9	5,482.5	2nd Qtr (Dec)	5,090.2	June		
	5,305.8	5,440.0	5,443.2	5,482.5			June YTD		

Estimated SSF Adjustment:

\$1,472,109 add'l prop taxes from Lincoln City Urban Renewal Yr 2000 Project ending. Offsets SSF funds in the formula.

**Lincoln County School District
Monthly Comparison - Projected to Actual
February 2022**

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	286,587	163,306	(123,281)	* Timing of receipts (95% rcvd in Fall)
Prior years' taxes	36,857	37,990	1,132	*
Interest on Investments	33,982	16,580	(17,402)	Rates Lower than Budgeted
Fees Charged to Grants	50,343	46,961	(3,382)	Varies with Actual Grant Exp
Rentals				
Contributions				
Other Local Income	70,571	4,057	(66,514)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund		62,722	62,722	* Expected in Dec
Other-Hvy Eq Rent Tax, HB5006			-	
STATE SOURCES:				
SSF- Current Year	1,879,148	1,761,137	(118,011)	* To be adj in March instead of Feb this year due to SSF formula changes
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber		100,702	100,702	* Was expected in Dec
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb	7,400		(7,400)	ODE Behind in Processing
Medicaid Reimbursement			-	Budgeted in F278
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	2,364,889	2,193,455	(171,434)	
EXPENDITURES				
Salaries (100)	2,368,951	2,395,882	26,931	
Employee benefits (200)	1,509,924	1,358,684	(151,241)	
Purchased services (300)	1,479,086	820,399	(658,687)	
Supplies (400)	98,367	170,062	71,695	
Capital outlay (500)	6,681		(6,681)	
Insurance/Other (600)	8,983	2,051	(6,932)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,471,992	4,747,078	(724,914)	

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

**Lincoln County School District
Purchased Services Monthly Comparison
February 28, 2022**

	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	F 166,749	22,450					437,184
Cleaning Services	151,489	158,246	154,868	154,868	154,868	154,868	154,868	154,868					1,238,941
Repairs & Maintenance	12,587	29,777	32,280	14,816	6,086	27,458	19,333	4,802					147,139
Rentals	296	1,880	9,858				436	1,866					14,336
Utilities	13,398	B 95,575	71,191	102,994	113,591	131,061	161,095	129,857					818,761
Transportation		122,626	127,731	348,622	398,449	362,264	386,955	G 36,286					1,782,932
Travel		3,531	2,523	7,030	4,326	8,607	9,262	7,207					42,486
Telephone	4,357	7,418	8,355	4,337	13,207	8,554	8,364	2,917					57,508
Postage	4,237	1,317	1,327	2,781	3,276	5,261	2,397	2,447					23,043
Advertising		15	895				1,055	199					2,164
Printing & Binding	5,235	17,683	11,440	13,018	6,351	16,382	14,660	8,717					93,487
Data Lines		89	117	89	89	89	460	157					1,089
Charter School Payments		C 1,165,121	388,616	D 431,505	412,642	412,642	412,642	412,642					3,635,810
Tuition							2,296	23,724					26,020
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	1,441	8,973					41,156
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs	500	3,000		3,000	1,500		3,000						11,000
Election Services		37											37
Other General Prof Svcs	50,288	11,575	3,525	1,589	122	3,928	4,003	3,287					78,317
Total Purchased Services	242,985	1,666,718	840,676	1,178,769	1,162,700	1,206,400	1,349,013	820,398	-	-	-	-	8,467,659

For Reference Only:

Less Transportation	-	(122,626)	(127,731)	(348,622)	(398,449)	(362,264)	(386,955)	(36,286)	-	-	-	-	
Less Charter School Payments	-	(1,165,121)	(388,616)	(431,505)	(412,642)	(412,642)	(412,642)	(412,642)	-	-	-	-	
Balance of Purchased Services	242,985	A 378,971	324,329	398,642	351,609	431,494	549,416	371,470	-	-	-	-	

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

F: \$70,121 OCCC Dual Credit, Early College, CNAs Program, Class Fees, \$69,790 ESS Subs, \$15,749 Special Ed contracts, \$10,832 Prof Development

G: January Transportation invoice will be paid in March

LINCOLN COUNTY SCHOOL DISTRICT

2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of FEBRUARY 28, 2022 UNAUDITED

	<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		758,856	(133,148)
Intermediate				
State	5,720,784		1,076,221	4,644,563
Federal	24,373,186		3,261,448	21,111,738
Fund Tfrs/Asset Sales				914,012
Beg. Fund Balance *	914,012		1,160,133	30,473,557
Total Revenues	31,633,690		6,256,658	25,377,031
Expenditures:				
Instruction	10,900,647	3,527,968	2,510,764	4,861,915
Support Services	7,250,119	1,722,710	2,329,228	3,198,181
Enterprise	893,889	86,888	122,164	684,837
Facilities Acq & Const	7,866,878			7,866,878
End Fund Bal/Tfrs	4,722,157	1,816,279	1,673,025	1,232,853
Total Expenditures	31,633,690	7,153,845	6,635,181	17,844,664
Fund Balance			(378,523) ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales			3,316	(3,316)
Beg. Fund Balance*				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				
Beg. Fund Balance*	300,000		296,300	3,700
Total Revenues	300,000		296,300	3,700
Expenditures:				
Instruction	300,000	9,739	119,846	170,415
Support Services			9,108	(9,108)
End Fund Balance				
Total Expenditures	300,000	9,739	128,954	161,307
Fund Balance			167,346	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	459,648		144,420	315,228
Beg. Fund Balance*				
Total Revenues	459,648		144,420	315,228
Expenditures:				
Instruction	406,875	157,390	178,798	70,687
Support Services	50,773	16,649	19,245	14,879
Enterprise	2,000		869	1,131
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,648	174,039	198,911	86,698
Fund Balance			(54,491) ***	
Student Investment Account (289)				
Revenues:				
State	4,559,479		3,478,509	1,080,970
Beg. Fund Balance*				
Total Revenues	4,559,479		3,478,509	1,080,970
Expenditures:				
Instruction	1,850,227	582,969	791,269	475,989
Support Services	2,709,253	885,785	1,064,915	758,552
Enterprise				
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	4,559,479	1,468,754	1,856,184	1,234,541
Fund Balance			1,622,325 ***	
Curriculum (290)				
Revenues:				
Transfers				
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	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		582	1,418
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
Total Revenues	261,205		184,108	77,097
Expenditures:				
Instruction	79,964	8,654	20,044	51,266
Support Services	107,618		1,924	105,694
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			73,623
Total Expenditures	261,205	8,654	21,968	230,583
Fund Balance			162,139	
High School Success (292)				
Revenues:				
State	1,632,291		233,545	1,398,746
Beg. Fund Balance *				
Total Revenues	1,632,291		233,545	1,398,746
Expenditures:				
Instruction	881,596	140,014	486,140	255,442
Support Services	742,659	194,286	363,303	185,070
Enterprise	20,000			20,000
Facilities Acq & Const	60,000		1,619	58,381
End Fund Balance				
Total Expenditures	1,704,255	334,300	851,062	518,893
Fund Balance			(617,517) ***	
Building Maintenance (293)				
Revenues:				
Local	705,000		7,002	697,998
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,288,152		1,868,723	(580,571)
Total Revenues	1,993,152		1,875,725	117,427
Expenditures:				
Support Services	350,000	4,400	129,612	215,988
Enterprise				
Facilities Acq & Const	1,643,152	19,331	1,210,242	413,579
End Fund Bal/Tfrs				
Total Expenditures	1,993,152	23,731	1,339,854	629,567
Fund Balance			535,872	

* 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 FEBRUARY 28, 2022 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	135,050		50,930	84,120
State	120,000		27,105	92,895
Federal	4,559,937		1,314,353	3,245,584
Beg. Fund Balance *	800,000		1,138,448	(338,448)
Total Revenues	5,614,987		2,530,836	3,084,151
Expenditures:				
Support Services	107,181	35,697	74,196	(2,712)
Enterprise	4,857,806	2,945,864	1,284,496	627,446
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
Total Expenditures	5,614,987	2,981,561	1,358,693	1,274,734
Fund Balance			1,172,143	***
Student Activities (295)				
Revenues:				
Local	1,300,000		467,280	832,720
Beg. Fund Balance *	737,000		1,039,356	(302,356)
Total Revenues	2,037,000		1,506,635	530,365
Expenditures:				
Instruction	1,232,000	47,825	474,213	709,962
Support Services	85,000		5,070	79,930
Enterprise	20,000		33,604	(13,604)
End Fund Balance	700,000			700,000
Total Expenditures	2,037,000	47,825	512,887	1,476,288
Fund Balance			993,749	
Outdoor School for All (296)				
Revenues:				
State	147,533			147,533
Total Revenues	147,533		0	147,533
Expenditures:				
Instruction	147,533	56,700	24,335	66,498
Support Services				
Total Expenditures	147,533	56,700	24,335	66,498
Fund Balance			(24,335)	***
Technology (298)				
Revenues:				
Local	500,095		81,947	418,148
Local - Tech Fees			27,665	(27,665)
Transfers				0
Beg. Fund Balance*	841,675		964,836	(123,161)
Total Revenues	1,341,770		1,074,449	267,321
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	104,740	310,910	437,030
End Fund Balance	436,590			436,590
Total Expenditures	1,341,770	104,740	310,910	926,120
Fund Balance			763,538	

	Budget	Encumb'd	YTD Actual	Remaining
Vehicle Replacement (299)				
Revenues:				
Local	83,000		434	82,566
Sale of Assets	0		16,900	(16,900)
Beg. Fund Balance *	93,115		111,820	(18,705)
Total Revenues	176,115		129,154	46,961
Expenditures:				
Support Services	176,115		37,798	138,317
End Fund Balance				
Total Expenditures	176,115		37,798	138,317
Fund Balance			91,356	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,473,996		3,295,344	3,178,652
Beg. Fund Balance *	9,471,819		9,256,643	215,176
Total Revenues	15,945,815		12,551,988	3,393,827
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			11,776,045	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,946,430		5,543,186	403,244
Intermediate Sources	1,435,955		10,023	1,425,932
Beg. Fund Balance *			1,775,707	(1,775,707)
Total Revenues	7,382,385		7,328,916	53,469
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			6,603,316	
Capital Construction Fund (405)				
Revenues:				
Local	490,000		452,163	37,837
Beg. Fund Balance *	720,000		982,243	(262,243)
Total Revenues	1,210,000		1,434,406	(224,406)
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000	6,857	56,115	1,147,028
End Fund Balance				
Total Expenditures	1,210,000	6,857	56,115	1,147,028
Fund Balance			1,378,291	

	Budget	Encumb'd	YTD Actual	Remaining
Future Property Purchases Reserve (420)				
Revenues:				
Local				
Fund Tfrs/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		503,031	447,969
Beg. Fund Balance *	805,800		929,070	(123,270)
Total Revenues	1,756,800		1,432,102	324,698
Expenditures:				
Support Services	1,114,530		494,126	620,404
End Fund Balance	642,270			642,270
Total Expenditures	1,756,800		494,126	1,262,674
Fund Balance			937,976	
District Medical Group HRA (620)				
Revenues:				
Local	766,500		389,855	376,645
Beg. Fund Balance	1,095,565		1,091,573	3,992
Total Revenues	1,862,065		1,481,428	380,637
Expenditures:				
Support Services	583,400	23,945	160,970	398,485
End Fund Balance	1,278,665			1,278,665
Total Expenditures	1,862,065	23,945	160,970	1,677,150
Fund Balance			1,320,458	

* 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
 February 2022

Date	Payee	Description	Amount
2/2/2022	WEST MUSIC COMPANY, INC.	INSTRUMENTS - CVH	5,719.50
2/2/2022	UNIVERSITY OF WEST FLORIDA	TUITION - GROW YOUR OWN GRANT	5,100.00
2/2/2022	CDW GOVERNMENT, INC.	PROJECTORS & MONITORS	9,185.38
2/4/2022	CARSON OIL COMPANY, INC	BUS & HEATING FUEL	24,902.08
2/4/2022	CEDAR CREEK QUARRIES, INC	ROCK - NHS GRANDSTANDS	19,521.42
2/4/2022	EDDYVILLE CHARTER SCHOOL	ESSER III (ARP) REIMBURSEMENT	16,232.17
2/7/2022	PACIFIC POWER	UTILITIES	17,282.58
2/11/2022	CARSON OIL COMPANY, INC	BUS & HEATING FUEL	9,631.16
2/11/2022	PLATT ELECTRIC SUPPLY	ELECTRICAL SUPPLIES - VARIOUS LOCATIONS	11,136.98
2/11/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	155,131.07
2/11/2022	WEBSTAIRANT	PAPER SUPPLIES	14,199.99
2/11/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	33,291.15
2/11/2022	LATHAM CENTERS, INC.	SPECIAL ED TUITION - OUT OF DIST PLACEMENT	23,723.99
2/11/2022	GLAS ARCHITECTS	YVE GYMNASIUM SCHEMATICS & DESIGN	23,774.00
2/11/2022	BSN SPORTS	ATHLETIC UNIFORMS - TAHS, NHS, TOHS	5,299.48
2/11/2022	BARRELHEAD	SUPPLIES - VARIOUS LOCATIONS	5,352.88
2/18/2022	CARSON OIL COMPANY, INC	BUS & HEATING FUEL	21,193.82
2/18/2022	COMMUNITY SERVICES CONSORTIUM	2021-22 SSF PAYMENTS	26,972.00
2/18/2022	DELL MARKETING, LP	REPLACEMENT OF STOLEN CHROMEBOOKS	87,504.83
2/18/2022	EDDYVILLE CHARTER SCHOOL	2021-22 SSF PAYMENTS	215,168.00
2/18/2022	HUNGERFORD LAW FIRM	LEGAL SERVICES & PROFESSIONAL DEVELOPMENT	10,021.15
2/18/2022	ONSOLVE, LLC	MASS PHONE CALL SERVICES (ONE CALL SYSTEM)	5,163.70
2/18/2022	SILETZ VALLEY CHARTER SCHOOL	2021-22 SSF PAYMENTS	170,502.00
2/18/2022	WORLD CLASS VACATIONS	COOKS AROUND THE WORLD COMPETITION - TAHS	5,950.00
2/18/2022	WINTER HAWK SEAFOOD, LLC.	LOCAL TUNA	7,750.00
2/18/2022	STAHLBUSH ISLAND FARMS INC.	LOCAL PRODUCE	5,216.40
2/18/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	206,447.97
2/18/2022	RESULT KEY, LLC	SYNERGY CONSULTANT	6,502.50
2/18/2022	PROCARE THERAPY	SLP CONTRACT	8,698.75
2/18/2022	DH GOEBEL, ARCHITECT	ARCHITECTURAL SERVICES NHS GRANDSTANDS	6,815.00
2/18/2022	CLIMA-TECH CORPORATION	ECC HVAC SYSTEM	9,000.00
2/18/2022	STATE OF OREGON_7668	UNEMPLOYMENT	7,726.07
2/25/2022	SODEXO, INC & AFFILIATES (CUST)	ADDITIONAL CUSTODIAL - COVID	15,318.93
2/25/2022	RUNIONS CONSTRUCTION LLC	NHS GRANDSTANDS SITE PREP	16,201.50
2/25/2022	CONSCENDO MEDICAL PRODUCTS LLC	STUDENT PPE (MASKS)	5,950.00
2/28/2022	CENTRAL LINCOLN PUD	UTILITIES	43,225.96
2/28/2022	CITY OF NEWPORT	UTILITIES	10,897.92
2/28/2022	CITY OF TOLEDO	UTILITIES	8,990.08
2/28/2022	COASTCOM, INC	ETHERNET SERVICE	10,577.60
2/28/2022	DAHL DISPOSAL SERVICE INC (TOLEDO)	GARBAGE SERVICE	13,120.54
2/28/2022	THOMPSON SANITARY SERVICE	GARBAGE SERVICE	5,430.83
2/28/2022	VISA-CITY OF NEWPORT	YVE GYMNASIUM STRUCTURAL PLAN REVIEW	6,069.64
2/28/2022	AMAZON	SUPPLIES - VARIOUS LOCATIONS	9,302.04

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
February 2022**

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 48,114,590
Additions	1,598,031
Reductions	0
Ending Balance	\$ 49,712,621

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 12,179,458
Additions	4,655
Reductions	1,200,000
Ending Balance	\$ 10,984,113

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,166
Additions	
Reductions	
Ending Balance	\$ 46,166

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

Monthly Totals	
Beginning Balance	\$ 60,716,415
Additions	1,602,686
Reductions	1,200,000
Ending Balance	\$ 61,119,101

<u>Interest Rates</u>	<u>December</u>	<u>January</u>	<u>February</u>
LGIP	0.45%	0.45%	0.45%
Oregon Coast Bank	0.50%	0.50%	0.50%