

**General Fund Revenue & Expenditure Summary (Unaudited)**  
**Fiscal Year 2021-22**  
**Year To Date Transactions as of January 31, 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 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				35,121,530	2,255,487	406,809	286,587	969,691	169,016	185,815	1,040,132	325,646	40,760,978 *	38,810,266	37,784,091	1,950,712
Prior years' taxes	122	213,991	112,870	590,191	74,393	150,624	56,093	36,857	29,063	32,783	44,679	78,781	61,601	1,482,047 *	805,000	1,198,283	677,047
Interest on Investments	9,729	10,760	9,277	7,094	7,492	22,341	18,177	33,982	34,018	18,123	25,886	30,218	15,141	242,239	300,000	84,871	(57,761)
Fees Charged to Grants			5,357	9,518	66,251	24,740	36,559	50,343	97,183	102,080	55,745	206,101	141,126	795,004	905,847	142,426	(110,843)
Rentals														0		-	-
Contributions														0		-	-
Other Local Income	60,853	28,650	87,100	57,922	48,922	41,731	46,011	70,571	65,845	85,205	126,298	97,943	189,665	1,006,716	1,030,019	371,189	(23,303)
<b>INTERMEDIATE SOURCES:</b>																	
ESD - Severe Disab Support							73,125				69,250			142,375	138,500	73,125	3,875
County School Fund						1,380					136,295			137,675 *	300,000	1,380	(162,325)
Other-Hvy Eq Rent Tax, HB5006		2,521			155		68,508							71,184		71,184	71,184
<b>STATE SOURCES:</b>																	
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	13,625,508	477,710
SSF- Prior Year, HCD														0		-	-
Common School Fund							305,023						168,586	473,609 *	546,320	305,023	(72,711)
State Timber						2,215				223,345				225,561 *	500,000	2,215	(274,439)
<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	44,400	74,000	-	-
<b>OTHER RESOURCES:</b>																	
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
<b>Total Monthly Revenues</b>	<b>17,257,258</b>	<b>1,923,942</b>	<b>1,882,623</b>	<b>2,332,744</b>	<b>37,079,881</b>	<b>4,259,655</b>	<b>2,856,340</b>	<b>2,364,889</b>	<b>3,057,344</b>	<b>2,293,755</b>	<b>2,753,861</b>	<b>1,460,574</b>	<b>909,166</b>	<b>80,432,033</b>	<b>75,050,638</b>	<b>67,592,443</b>	<b>5,410,995</b>
<b>CUMULATIVE RESOURCES</b>	<b>17,257,258</b>	<b>19,181,200</b>	<b>21,063,823</b>	<b>23,396,567</b>	<b>60,476,448</b>	<b>64,736,103</b>	<b>67,592,443</b>	<b>69,957,332</b>	<b>73,014,676</b>	<b>75,308,432</b>	<b>78,062,293</b>	<b>79,522,867</b>	<b>80,432,033</b>				

<b>EXPENDITURES</b>																	
Salaries (100)	527,058	673,849	2,301,979	2,294,560	2,424,868	2,288,553	2,313,673	2,368,951	2,322,177	2,317,783	2,390,558	5,727,677	0	27,951,686	27,814,196	12,824,541	137,490
Employee benefits (200)	272,683	343,738	1,338,593	1,342,185	1,385,863	1,324,360	1,344,664	1,509,924	1,532,792	1,530,526	1,553,105	3,852,163	8,944	17,339,541	18,121,511	7,352,086	(781,970)
Purchased services (300)	242,985	1,666,718	840,676	1,178,739	1,162,700	1,206,400	1,349,013	1,479,086	1,349,983	1,421,383	1,675,456	1,367,309	351,743	15,292,192	16,601,700	7,647,231	(1,309,508)
Supplies (400)	170,967	137,731	119,221	140,774	124,187	69,795	151,180	98,367	124,369	176,059	291,289	298,916	184,721	2,087,575	2,481,668	913,854	(394,093)
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	7,432	8,983	5,185	8,691	16,830	7,059	11,366	779,612	846,946	721,498	(67,334)
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>4,604,208</b>	<b>4,961,790</b>	<b>5,113,459</b>	<b>4,893,434</b>	<b>5,165,962</b>	<b>5,471,992</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>63,530,530</b>	<b>75,050,648</b>	<b>29,459,211</b>	<b>(2,521,819)</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>1,865,569</b>	<b>4,720,359</b>	<b>9,324,567</b>	<b>14,286,356</b>	<b>19,399,815</b>	<b>24,293,248</b>	<b>29,459,211</b>	<b>34,931,202</b>	<b>40,287,354</b>	<b>45,752,455</b>	<b>51,693,844</b>	<b>62,947,644</b>	<b>63,530,530</b>				
<b>Month-end Fund Balance</b>	<b>15,391,689</b>	<b>14,460,841</b>	<b>11,739,256</b>	<b>9,110,211</b>	<b>41,076,633</b>	<b>40,442,855</b>	<b>38,133,232</b>	<b>35,026,129</b>	<b>32,727,322</b>	<b>29,555,977</b>	<b>26,368,448</b>	<b>16,575,222</b>	<b>16,901,503</b>	<b>16,901,503</b>			<b>38,133,232</b>

<b>Assumptions:</b>		<b>* Local Revenue - Projected</b>	<b>43,079,871</b>
<b>Revenue:</b>		Local Revenue included in 11/2/21 SSF Estimate	41,054,465
		<b>Estimated 2021/22 SSF Adjustment (May 2023)</b>	<b>(2,025,406)</b>
		<b>Anticipated Ending Fund Balance</b>	<b>14,876,098</b>

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.

	Monthly ADM - Prior Years						Monthly	Monthly ADM	YTD ADM
	2015/16	2016/17	2017-18	2018-19	2019-20	2020-21	ADMr Comparison	2021-22	2021-22
September	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
October	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
November	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
December	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
January	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
February	5,307.6	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	February		
March	5,278.7	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	March		
April	5,257.7	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	April		
May	5,224.7	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	May		
June	5,208.7	5,357.7	5,332.9	5,482.5		5,090.2	June		
June YTD	5,305.8	5,440.0	5,443.2	5,482.5			June YTD		

**Expenditures:**  
 Projection amounts based on Adopted Budget and avg % expended during same time period over past 6 years

**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**  
**January 2022**

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
<b>LOCAL SOURCES:</b>				
Current year's levy	521,307	406,809	(114,498)	*
Prior years' taxes	33,920	56,093	22,172	*
Interest on Investments	41,222	18,177	(23,044)	Rates Lower than Budgeted
Fees Charged to Grants	92,296	36,559	(55,737)	Timing of expenses, entries
Rentals				
Contributions				
Other Local Income	88,182	46,011	(42,172)	
<b>INTERMEDIATE SOURCES:</b>				
ESD - Severe Disability Support		73,125	73,125	Expected in Dec
County School Fund				*
Other-Hvy Eq Rent Tax, HB5006		68,508	68,508	\$64,850 ODR, HB5006 for Municip Wildfire tax losses
<b>STATE SOURCES:</b>				
SSF- Current Year	1,761,137	1,761,137	-	*
SSF- Prior Year				*
Common School Fund	377,733	305,023	(72,711)	* State Timber Receipts Down
State Timber				*
<b>FEDERAL SOURCES:</b>				
Federal Forest Fees				*
Foster Care Transport Reimb				
Medicaid Reimbursement	7,400		(7,400)	No Services
<b>OTHER RESOURCES:</b>				
Interfund Transfer				
Sale of Assets/Ins Proceeds		84,899	84,899	Ins Reimb - Chromebook Theft
Beginning Fund Balance				
<b>Total Monthly Revenue</b>	<b>2,923,198</b>	<b>2,856,340</b>	<b>(66,858)</b>	
<b>EXPENDITURES</b>				
Salaries (100)	2,301,781	2,313,673	11,892	
Employee benefits (200)	1,486,148	1,344,664	(141,484)	
Purchased services (300)	1,383,320	1,349,013	(34,307)	
Supplies (400)	115,416	151,180	35,765	
Capital outlay (500)			-	
Insurance/Other (600)	10,295	7,432	(2,863)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
<b>Total Monthly Expenditures</b>	<b>5,296,960</b>	<b>5,165,962</b>	<b>(130,997)</b>	

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

**Lincoln County School District  
Purchased Services Monthly Comparison  
January 31, 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						414,734
Cleaning Services	151,489	158,246	154,868	154,868	154,868	154,868	154,868						1,084,073
Repairs & Maintenance	12,587	29,777	32,280	14,816	6,086	27,458	19,333						142,337
Rentals	296	1,880	9,858				436						12,470
Utilities	13,398	B 95,575	71,191	102,994	113,591	131,061	161,095						688,904
Transportation		122,626	127,731	348,622	398,449	362,264	386,955						1,746,646
Travel		3,531	2,523	7,030	4,326	8,607	9,262						35,279
Telephone	4,357	7,418	8,355	4,337	13,207	8,554	8,364						54,590
Postage	4,237	1,317	1,327	2,781	3,276	5,261	2,397						20,596
Advertising		15	895				1,055						1,965
Printing & Binding	5,235	17,683	11,440	13,018	6,351	16,382	14,660						84,769
Data Lines		89	117	89	89	89	460						932
Charter School Payments		C 1,165,121	388,616	D 431,505	412,642	412,642	412,642						3,223,168
Tuition							2,296						
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						32,183
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						75,030
<b>Total Purchased Services</b>	<b>242,985</b>	<b>1,666,718</b>	<b>840,676</b>	<b>1,178,769</b>	<b>1,162,700</b>	<b>1,206,400</b>	<b>1,349,013</b>	-	-	-	-	-	<b>7,644,965</b>

**For Reference Only:**

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

**LINCOLN COUNTY SCHOOL DISTRICT**

**2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of JANUARY 31, 2022 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		587,605	38,103
Intermediate				
State	5,648,820		1,068,059	4,580,760
Federal	24,373,186		3,045,754	21,327,432
Fund Tfrs/Asset Sales				914,012
Beg. Fund Balance *	914,012		1,160,133	30,401,593
<b>Total Revenues</b>	<b>31,561,726</b>		<b>5,861,551</b>	<b>25,700,175</b>
Expenditures:				
Instruction	10,977,611	3,440,891	2,101,332	5,435,387
Support Services	7,156,191	1,832,081	2,087,262	3,236,848
Enterprise	873,889	89,869	106,027	677,993
Facilities Acq & Const	7,831,878	1,718,353	1,585,100	4,528,424
End Fund Bal/Tfrs	4,722,157			4,722,157
<b>Total Expenditures</b>	<b>31,561,726</b>	<b>7,081,194</b>	<b>5,879,722</b>	<b>18,600,810</b>
<b>Fund Balance</b>			<b>(18,171) ***</b>	
<b>Indigenous Peoples (286)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales			3,316	(3,316)
Beg. Fund Balance*				0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>3,316</b>	<b>(3,316)</b>
Expenditures:				
Instruction				0
Support Services				
End Fund Balance				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>			<b>3,316</b>	
<b>Musical Instruments (287)</b>				
Revenues:				
Transfers				
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	16,251	113,278	170,471
Support Services		4,255	3,580	(7,835)
End Fund Balance				
<b>Total Expenditures</b>	<b>300,000</b>	<b>20,506</b>	<b>116,858</b>	<b>162,636</b>
<b>Fund Balance</b>			<b>179,442</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Pre-School Promise (288)</b>				
Revenues:				
State	459,648		144,420	315,228
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>459,648</b>		<b>144,420</b>	<b>315,228</b>
Expenditures:				
Instruction	406,875	181,707	153,619	71,549
Support Services	50,773	17,671	18,223	14,879
Enterprise	2,000		650	1,350
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>459,648</b>	<b>199,378</b>	<b>172,492</b>	<b>87,778</b>
<b>Fund Balance</b>			<b>(28,072) ***</b>	
<b>Student Investment Account (289)</b>				
Revenues:				
State	4,559,479		235,598	4,323,881
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>4,559,479</b>		<b>235,598</b>	<b>4,323,881</b>
Expenditures:				
Instruction	1,850,227	662,799	665,927	521,501
Support Services	2,709,253	1,004,271	929,174	775,808
Enterprise				
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>4,559,479</b>	<b>1,667,070</b>	<b>1,595,101</b>	<b>1,297,308</b>
<b>Fund Balance</b>			<b>(1,359,503) ***</b>	
<b>Curriculum (290)</b>				
Revenues:				
Transfers				
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>600,000</b>
<b>Fund Balance</b>			<b>900,000</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local	2,000		463	1,537
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
<b>Total Revenues</b>	<b>261,205</b>		<b>183,988</b>	<b>77,217</b>
Expenditures:				
Instruction	79,964	12,168	15,719	52,078
Support Services	107,618		1,924	105,694
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			73,623
<b>Total Expenditures</b>	<b>261,205</b>	<b>12,168</b>	<b>17,642</b>	<b>231,395</b>
<b>Fund Balance</b>			<b>166,346</b>	
<b>High School Success (292)</b>				
Revenues:				
State	1,704,255		233,545	1,470,710
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>1,704,255</b>		<b>233,545</b>	<b>1,470,710</b>
Expenditures:				
Instruction	881,596	177,021	457,982	246,593
Support Services	742,659	225,310	333,085	184,263
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>402,331</b>	<b>792,686</b>	<b>509,237</b>
<b>Fund Balance</b>			<b>(559,141) ***</b>	
<b>Building Maintenance (293)</b>				
Revenues:				
Local	705,000		6,591	698,409
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,288,152		1,868,723	(580,571)
<b>Total Revenues</b>	<b>1,993,152</b>		<b>1,875,314</b>	<b>117,838</b>
Expenditures:				
Support Services	350,000	6,640	128,972	214,388
Enterprise				
Facilities Acq & Const	1,643,152	32,290	1,194,252	416,610
End Fund Bal/Tfrs				
<b>Total Expenditures</b>	<b>1,993,152</b>	<b>38,930</b>	<b>1,323,224</b>	<b>630,999</b>
<b>Fund Balance</b>			<b>552,091</b>	

\* 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 JANUARY 31, 2022 UNAUDITED**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Food Services (294)</b>				
Revenues:				
Local	135,050		45,304	89,746
State	120,000		27,105	92,895
Federal	4,559,937		978,194	3,581,743
Beg. Fund Balance *	800,000		1,138,448	(338,448)
<b>Total Revenues</b>	<b>5,614,987</b>		<b>2,189,051</b>	<b>3,425,936</b>
Expenditures:				
Support Services	107,181	40,484	62,493	4,203
Enterprise	4,857,806	3,138,204	1,008,653	710,949
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>5,614,987</b>	<b>3,178,689</b>	<b>1,071,146</b>	<b>1,365,152</b>
<b>Fund Balance</b>			<b>1,117,905</b> ***	
<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		336,114	963,886
Beg. Fund Balance *	737,000		1,039,356	(302,356)
<b>Total Revenues</b>	<b>2,037,000</b>		<b>1,375,470</b>	<b>661,530</b>
Expenditures:				
Instruction	1,232,000	32,226	427,003	772,771
Support Services	85,000	94	4,127	80,779
Enterprise	20000		31,604	(11,604)
End Fund Balance	700,000			700,000
<b>Total Expenditures</b>	<b>2,037,000</b>	<b>32,320</b>	<b>462,734</b>	<b>1,541,946</b>
<b>Fund Balance</b>			<b>912,736</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	56,700	24,335	66,498
Support Services				
<b>Total Expenditures</b>	<b>147,533</b>	<b>56,700</b>	<b>24,335</b>	<b>66,498</b>
<b>Fund Balance</b>			<b>(24,335)</b> ***	
<b>Technology (298)</b>				
Revenues:				
Local	500,095		81,385	418,710
Local - Tech Fees			26,305	(26,305)
Transfers				0
Beg. Fund Balance*	841,675		964,836	(123,161)
<b>Total Revenues</b>	<b>1,341,770</b>		<b>1,072,527</b>	<b>269,244</b>
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	107,300	291,785	453,595
End Fund Balance	436,590			436,590
<b>Total Expenditures</b>	<b>1,341,770</b>	<b>107,300</b>	<b>291,785</b>	<b>942,685</b>
<b>Fund Balance</b>			<b>780,742</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Vehicle Replacement (299)</b>				
Revenues:				
Local	83,000		269	82,731
Sale of Assets	0		14,200	(14,200)
Beg. Fund Balance *	93,115		111,820	(18,705)
<b>Total Revenues</b>	<b>176,115</b>		<b>126,289</b>	<b>49,826</b>
Expenditures:				
Support Services	176,115		37,798	138,317
End Fund Balance				
<b>Total Expenditures</b>	<b>176,115</b>		<b>37,798</b>	<b>138,317</b>
<b>Fund Balance</b>			<b>88,491</b>	
<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	6,473,996		2,788,046	3,685,950
Beg. Fund Balance *	9,471,819		9,256,643	215,176
<b>Total Revenues</b>	<b>15,945,815</b>		<b>12,044,689</b>	<b>3,901,126</b>
Expenditures:				
Debt Service	5,566,885		775,943	4,790,942
End Fund Balance	10,378,930			10,378,930
<b>Total Expenditures</b>	<b>15,945,815</b>		<b>775,943</b>	<b>15,169,872</b>
<b>Fund Balance</b>			<b>11,268,746</b>	
<b>GO Bonds Debt Service (330 &amp; 331)</b>				
Revenues:				
Local	5,946,430		5,509,748	436,682
Intermediate Sources	1,435,955		10,023	1,425,932
Beg. Fund Balance *			1,775,707	(1,775,707)
<b>Total Revenues</b>	<b>7,382,385</b>		<b>7,295,478</b>	<b>86,907</b>
Expenditures:				
Debt Service	6,053,353		725,600	5,327,753
End Fund Balance	1,329,032			1,329,032
<b>Total Expenditures</b>	<b>7,382,385</b>		<b>725,600</b>	<b>6,656,785</b>
<b>Fund Balance</b>			<b>6,569,878</b>	
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	490,000		320,669	169,331
Beg. Fund Balance *	720,000		982,243	(262,243)
<b>Total Revenues</b>	<b>1,210,000</b>		<b>1,302,912</b>	<b>(92,912)</b>
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000	6,245	35,359	1,168,395
End Fund Balance				
<b>Total Expenditures</b>	<b>1,210,000</b>	<b>6,245</b>	<b>35,359</b>	<b>1,168,395</b>
<b>Fund Balance</b>			<b>1,267,553</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Future Property Purchases Reserve (420)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales	5			5
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>5</b>			<b>5</b>
Expenditures:				
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		426,315	524,685
Beg. Fund Balance *	805,800		929,070	(123,270)
<b>Total Revenues</b>	<b>1,756,800</b>		<b>1,355,386</b>	<b>401,414</b>
Expenditures:				
Support Services	1,114,530		443,284	671,246
End Fund Balance	642,270			642,270
<b>Total Expenditures</b>	<b>1,756,800</b>		<b>443,284</b>	<b>1,313,516</b>
<b>Fund Balance</b>			<b>912,102</b>	
<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	766,500		324,440	442,060
Beg. Fund Balance	1,095,565		1,091,573	3,992
<b>Total Revenues</b>	<b>1,862,065</b>		<b>1,416,013</b>	<b>446,052</b>
Expenditures:				
Support Services	583,400	23,945	160,970	398,485
End Fund Balance	1,278,665			1,278,665
<b>Total Expenditures</b>	<b>1,862,065</b>	<b>23,945</b>	<b>160,970</b>	<b>1,677,150</b>
<b>Fund Balance</b>			<b>1,255,043</b>	

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

Date	Payee	Description	Amount
1/4/2022	PACIFIC POWER	UTILITIES	17,139.36
1/7/2022	APPLE INC.	SPED IPADS	17,640.00
1/7/2022	BEARCOM WIRELESS WORLDWIDE	HANDHELD RADIOS & BATTERIES	6,630.35
1/7/2022	CARPET ONE FLOOR & HOME	TILE & BASE - TAHS	7,598.00
1/7/2022	CARSON OIL COMPANY, INC	BUS & HEATING FUEL	39,347.81
1/7/2022	CDW GOVERNMENT, INC.	PROJECTORS	53,190.96
1/7/2022	CEDAR CREEK QUARRIES, INC	CRUSHED ROCK - YVE	7,360.42
1/7/2022	DIGITAL RIVER, INC.	ANTIVIRUS SOFTWARE	8,985.00
1/7/2022	LINCOLN GLASS CO., INC	ECC ADDITION DOORS	10,061.16
1/7/2022	NORTHWEST TEXTBOOK DEPOSITORY	MATH TEXTBOOKS & SOFTWARE	5,295.14
1/7/2022	NW WELDING	WELDING WATER TANKS - TAHS, WHS	11,500.00
1/7/2022	OREGON CABINETS	ECC ADDITION CABINETS & COUNTERTOPS	16,509.00
1/7/2022	OREGON COAST COMMUNITY COLLEGE	COURSE FEES, CNA, WELDING, DUAL CREDIT	229,991.00
1/7/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	154,867.62
1/7/2022	SOLUTIONS YES	COPIER SERVICES	5,079.39
1/14/2022	CARSON OIL COMPANY, INC	HEATING FUEL	13,537.20
1/14/2022	ESS WEST, LLC	SUBSTITUTES	11,534.58
1/14/2022	FIRST STUDENT, INC.	TRANSPORTATION	399,441.34
1/14/2022	SODEXO, INC & AFFILIATES (CUST)	ADDITIONAL CUSTODIAL - COVID	14,992.07
1/14/2022	VARSITY TUTORS FOR SCHOOLS LLC	SPECIAL ED TUTORS	8,400.00
1/21/2022	AVID CENTER	PROFESSIONAL DEVELOPMENT	12,499.00
1/21/2022	COASTAL REFRIGERATION AND AIR	WALK IN FREEZER - OLE	19,950.00
1/21/2022	COMMUNITY SERVICES CONSORTIUM	2021-22 SSF PAYMENTS	26,742.63
1/21/2022	DSL BUILDERS, LLC	YVE GYM	352,900.30
1/21/2022	EDUPOINT EDUCATIONAL SYSTEMS	SIS MTSS SOFTWARE MODULE	13,660.92
1/21/2022	ESS WEST, LLC	SUBSTITUTES	55,624.96
1/21/2022	OREGON COAST COMMUNITY COLLEGE	GROW YOUR OWN GRANT TUITION FEES	11,921.89
1/21/2022	SILETZ VALLEY CHARTER SCHOOL	2021-22 SSF PAYMENTS	164,489.13
1/21/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	151,830.46
1/21/2022	TIGARD MUSIC	INSTRUMENTS & SUPPLIES	11,909.40
1/21/2022	WEST MUSIC COMPANY, INC.	INSTRUMENTS & SUPPLIES	14,368.01
1/21/2022	WOOZ FLOORING	TILE & BASE - TAHS, ECC	9,954.00
1/27/2022	NORTHWEST NATURAL	UTILITIES	27,343.37
1/28/2022	CARSON OIL COMPANY, INC	BUS & HEATING FUEL	17,004.80
1/28/2022	CURRICULUM ASSOCIATES, INC RMT	MATH CURRICULUM & PROF DEVELOPMENT	67,618.75
1/28/2022	DEERE & COMPANY	UTILITY TRACTOR/MOWER	17,472.00
1/28/2022	EDDYVILLE CHARTER SCHOOL	ESSER II REIMBURSEMENT	16,926.40
1/28/2022	JCC CONSTRUCTION, LLC	YVE GYM SITE PREP	12,292.00
1/28/2022	ROAD & DRIVEWAY CO	ROCK & ROLLER - NHS GRANDSTAND	8,416.95
1/28/2022	SODEXO, INC & AFFILIATES (CUST)	ADDITIONAL CUSTODIAL - COVID	14,506.73
1/31/2022	AMAZON	SUPPLIES	25,822.68
1/31/2022	CENTRAL LINCOLN PUD	UTILITIES	39,428.82
1/31/2022	CENTURYLINK	UTILITIES	8,326.31
1/31/2022	CITY OF NEWPORT	UTILITIES	8,255.48
1/31/2022	CITY OF TOLEDO	UTILITIES	9,195.03
1/31/2022	THOMPSON SANITARY SERVICE	UTILITIES	6,902.22

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

<b>Oregon State Treasury - Local Government Investment Pool</b>	
Beginning Balance	\$ 54,331,330
Additions	2,183,260
Reductions	8,400,000
<b>Ending Balance</b>	<b>\$ 48,114,590</b>

<b>Oregon Coast Bank - Money Market Account</b>	
Beginning Balance	\$ 7,076,030
Additions	8,403,428
Reductions	3,300,000
<b>Ending Balance</b>	<b>\$ 12,179,458</b>

<b>Oregon Coast Bank - 12 Month Time CD (HELP Program)</b>	
.50% APY	
Beginning Balance	\$ 46,125
Additions	41
Reductions	
<b>Ending Balance</b>	<b>\$ 46,166</b>

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

<b>Monthly Totals</b>	
Beginning Balance	\$ 61,829,686
Additions	10,586,729
Reductions	11,700,000
<b>Ending Balance</b>	<b>\$ 60,716,415</b>

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