

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2021-22
Year To Date Transactions as of March 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 Actual Feb '22	Period 9 Actual 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	890,073	169,016	185,815	1,040,132	325,646	40,558,079 *	38,810,266	38,837,470	1,747,813
Prior years' taxes	122	213,991	112,870	590,191	74,393	150,624	56,093	37,990	938,996	32,783	44,679	78,781	61,601	2,393,113 *	805,000	2,175,268	1,588,113
Interest on Investments	9,729	10,760	9,277	7,094	7,492	22,341	18,177	16,580	20,085	18,123	25,886	30,218	15,141	210,904	300,000	121,536	(89,096)
Fees Charged to Grants			5,357	9,518	66,251	24,740	36,559	46,961	45,243	102,080	55,745	206,101	141,126	739,683	905,847	234,630	(166,164)
Rentals														0		-	-
Contributions														0		-	-
Other Local Income	60,853	28,650	87,100	57,922	48,922	41,731	46,011	4,057	104,128	85,205	126,298	97,943	189,665	978,485	1,030,019	479,374	(51,534)
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, etc		2,521			155		C 68,508		B (62,265)					8,919		8,919	8,919
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	1,761,137	1,768,110	1,793,110			20,709,002	20,639,387	17,147,782	69,615
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						326,263 *	500,000	102,918	(173,737)
Unrestricted Grants									A 64,850					0		64,850	-
FEDERAL SOURCES:																	
Federal Forest Fees														0 *	74,000	-	(74,000)
Foster Care Transp Reimb										7,400	7,400	7,400	7,400	29,600		-	29,600
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	3,762,247	2,182,717	2,667,823	1,460,574	909,166	80,703,575	75,050,638	73,548,144	5,652,937
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	73,548,144	75,730,862	78,398,685	79,859,259	80,768,425				
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	2,307,523	2,317,783	2,390,558	5,727,677	0	27,963,963	27,814,196	17,527,946	149,767
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	1,326,015	1,530,526	1,553,105	3,852,163	8,944	16,981,523	18,121,511	10,036,785	(1,139,988)
Purchased services (300)	243,512	1,666,718	840,676	1,178,739	1,162,700	1,206,400	1,349,013	820,399	1,575,791	1,421,383	1,675,456	1,367,309	351,743	14,859,840	16,601,700	10,043,949	(1,741,860)
Supplies (400)	170,967	137,731	119,221	140,774	124,187	69,795	151,180	170,062	90,307	176,059	291,289	298,916	184,721	2,125,207	2,481,668	1,174,222	(356,461)
Capital outlay (500)									21,119	10,659	14,127	676	26,111	72,693	186,303	21,119	(113,610)
Insurance/Other (600)	651,877	32,754	3,739	5,532	15,840	4,325	7,432	2,051	2,856	8,691	16,830	7,059	11,366	770,351	846,946	726,405	(76,595)
Interfund Transfers (700)											25			25	25	-	-
Contingency (800)														0	4,090,000	-	-
Unappropriated Funds (800)														0	4,908,299	-	-
Total Monthly Expenditures	1,866,096	2,854,790	4,604,208	4,961,790	5,113,459	4,893,434	5,165,962	4,747,078	5,323,610	5,465,101	5,941,389	11,253,800	582,885	62,773,602	75,050,648	39,530,426	(3,278,747)
CUMULATIVE EXPENDITURES	1,866,096	4,720,886	9,325,094	14,286,883	19,400,342	24,293,776	29,459,738	34,206,816	39,530,426	44,995,527	50,936,916	62,190,716	62,773,602				
Month-end Fund Balance	15,391,162	14,460,314	11,738,729	9,109,683	41,076,106	40,442,328	38,132,705	35,579,082	34,017,719	30,735,335	27,461,768	17,668,543	17,994,824	17,929,974			34,017,719

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 Timber revenues that were expected in December (see note above).

Mar: ODE changed coding of Wildfire Funds rcvd in January from Intermed to Unrstd Grants \$64,850. Bal is Hvy Equip Tax Rev

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.

March: Updated to 3/24/22 SSF Estimate, April is reduced by \$25,000 food service matching amount usually entered in March

* Local Revenue - Projected **43,951,460**

Local Revenue included in 3/24/22 SSF Estimate **41,886,240**

Estimated 2021/22 SSF Adjustment (May 2023) **(2,065,221)** Will depend on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance **15,864,753**

	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			
September	5,345.0	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	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	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	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	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	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	5,157.5	5,180.8	
March	5,278.7	5,463.4	5,438.7	5,476.0	COVID-19 ADM Frozen	5,048.6	5,144.2	5,170.4	
April	5,257.7	5,438.9	5,411.8	5,447.3	2nd Qtr (Dec)	5,048.6			
May	5,224.7	5,410.1	5,378.6	5,401.7		5,049.0			
June	5,208.7	5,357.7	5,332.9	5,482.5		5,090.2			
June YTD	5,305.8	5,440.0	5,443.2	5,482.5					

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

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	969,691	890,073	(79,618)	* Proj is Est only (95% rcvd in Nov/Dec)
Prior years' taxes	29,063	938,996	909,933	* Difficult to estimate pmt of back taxes
Interest on Investments	34,018	20,085	(13,933)	Rates Lower than Budgeted
Fees Charged to Grants	97,183	45,243	(51,939)	Varies Mthly with Actual Grant Exp
Rentals			-	
Contributions			-	
Other Local Income	65,845	104,128	38,283	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc		(62,265)	(62,265)	ODE Prior Mth Adj of Wildfire (\$64,850) to Unrstd State Grants
STATE SOURCES:				
SSF- Current Year	1,814,808	1,761,137	(53,671)	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber				
Unrestricted Grants		64,850	64,850	ODE Prior Mth Adj of Wildfire \$64,850 * From Other Intermediate Sources
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb	7,400		(7,400)	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	3,018,007	3,762,247	744,239	
EXPENDITURES				
Salaries (100)	2,322,177	2,307,523	(14,654)	
Employee benefits (200)	1,532,792	1,326,015	(206,778)	
Purchased services (300)	1,349,983	1,575,791	225,808	Jan Transp Inv Paid in March, Not Feb
Supplies (400)	124,369	90,307	(34,063)	
Capital outlay (500)	21,645	21,119	(526)	
Insurance/Other (600)	5,185	2,856	(2,329)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,356,151	5,323,610	(32,541)	

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

**Lincoln County School District
Purchased Services Monthly Comparison
March 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	22,450	114,883				552,067
Cleaning Services	151,489	158,246	154,868	154,868	154,868	154,868	154,868	154,868	154,868				1,393,809
Repairs & Maintenance	12,587	29,777	32,280	14,816	6,086	27,458	19,333	4,802	16,315				163,454
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	132,303				951,064
Transportation		122,626	127,731	348,622	398,449	362,264	386,955	G 36,286	G 698,948				2,481,880
Travel		3,531	2,523	7,030	4,326	8,607	9,262	7,207	5,862				48,349
Telephone	4,357	7,418	8,355	4,337	13,207	8,554	8,364	2,917	3,138				60,646
Postage	4,237	1,317	1,327	2,781	3,276	5,261	2,397	2,447	3,161				26,204
Advertising		15	895				1,055	199	2,850				5,014
Printing & Binding	5,235	17,683	11,440	13,018	6,351	16,382	14,660	8,717	H 385				93,872
Data Lines		89	117	89	89	89	460	157	157				1,246
Charter School Payments	C	1,165,121	388,616	D 431,505	412,642	412,642	412,642	412,642	412,642				4,048,452
Tuition							2,296	23,724	21,428				47,448
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	8,515				49,671
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	336				78,652

Total Purchased Services	242,985	1,666,718	840,676	1,178,769	1,162,700	1,206,400	1,349,013	820,398	1,575,791	-	-	-	10,043,450
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For Reference Only:

Less Transportation	-	(122,626)	(127,731)	(348,622)	(398,449)	(362,264)	(386,955)	(36,286)	(698,948)	-	-	-	
Less Charter School Payments	-	(1,165,121)	(388,616)	(431,505)	(412,642)	(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	464,201	-	-	-	

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
- H: New Copier Lease Transition - Double payment to be made in April

LINCOLN COUNTY SCHOOL DISTRICT

2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of MARCH 31, 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		795,799	(170,091)
Intermediate				
State	5,720,784		1,089,490	4,631,294
Federal	24,373,186		4,652,496	19,720,690
Fund Tfrs/Asset Sales				914,012
Beg. Fund Balance *	914,012		1,160,133	30,473,557
Total Revenues	31,633,690		7,697,917	23,935,773
Expenditures:				
Instruction	10,900,647	3,208,165	2,968,636	4,723,847
Support Services	7,250,119	1,525,297	2,628,925	3,095,896
Enterprise	893,889	74,649	145,156	674,084
Facilities Acq & Const	7,866,878	1,634,530	1,851,266	4,381,082
End Fund Bal/Tfrs	4,722,157			4,722,157
Total Expenditures	31,633,690	6,442,642	7,593,982	17,597,066
Fund Balance			103,935	***
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	123,593	166,668
Support Services			10,836	(10,836)
End Fund Balance				
Total Expenditures	300,000	9,739	134,429	155,832
Fund Balance			161,871	

	<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	131,742	206,829	68,305
Support Services	50,773	15,627	20,302	14,843
Enterprise	2,000		869	1,131
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,648	147,369	228,000	84,280
Fund Balance			(83,580)	***
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	493,746	899,432	457,049
Support Services	2,709,253	720,062	1,241,853	747,338
Enterprise				
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	4,559,479	1,213,808	2,141,285	1,204,387
Fund Balance			1,337,224	***
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		648	1,352
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
Total Revenues	261,205		184,174	77,031
Expenditures:				
Instruction	79,964	12,891	26,845	40,227
Support Services	107,618		2,059	105,559
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			73,623
Total Expenditures	261,205	12,891	28,904	219,410
Fund Balance			155,269	
High School Success (292)				
Revenues:				
State	1,632,291		875,763	756,528
Beg. Fund Balance *				
Total Revenues	1,632,291		875,763	756,528
Expenditures:				
Instruction	881,596	129,718	516,277	235,601
Support Services	742,659	218,067	413,700	110,892
Enterprise	20,000		1,619	18,381
Facilities Acq & Const	60,000			60,000
End Fund Balance				
Total Expenditures	1,704,255	347,784	931,596	424,875
Fund Balance			(55,833)	***
Building Maintenance (293)				
Revenues:				
Local	705,000		7,318	697,682
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,288,152		1,868,723	(580,571)
Total Revenues	1,993,152		1,876,041	117,111
Expenditures:				
Support Services	350,000	429,552	129,612	(209,163)
Enterprise				
Facilities Acq & Const	1,643,152	22,493	1,212,853	407,806
End Fund Bal/Tfrs				
Total Expenditures	1,993,152	452,044	1,342,465	198,643
Fund Balance			533,576	

* 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 MARCH 31, 2022 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	135,050		54,802	80,248
State	120,000		43,801	76,199
Federal	4,559,937		1,624,653	2,935,284
Beg. Fund Balance *	800,000		1,138,448	(338,448)
Total Revenues	5,614,987		2,861,705	2,753,282
Expenditures:				
Support Services	107,181	27,600	85,602	(6,021)
Enterprise	4,857,806	2,755,694	1,482,209	619,903
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
Total Expenditures	5,614,987	2,783,294	1,567,812	1,263,882
Fund Balance			1,293,893	***
Student Activities (295)				
Revenues:				
Local	1,300,000		528,573	771,427
Beg. Fund Balance *	737,000		1,039,356	(302,356)
Total Revenues	2,037,000		1,567,928	469,072
Expenditures:				
Instruction	1,232,000	86,248	533,774	611,977
Support Services	85,000	271	5,799	78,931
Enterprise	20000	412	33,604	(14,016)
End Fund Balance	700,000			700,000
Total Expenditures	2,037,000	86,931	573,177	1,376,892
Fund Balance			994,752	
Outdoor School for All (296)				
Revenues:				
State	147,533			147,533
Total Revenues	147,533		0	147,533
Expenditures:				
Instruction	147,533	72,345	24,335	50,853
Support Services				
Total Expenditures	147,533	72,345	24,335	50,853
Fund Balance			(24,335)	***
Technology (298)				
Revenues:				
Local	500,095		82,269	417,826
Local - Tech Fees			28,805	(28,805)
Transfers				0
Beg. Fund Balance*	841,675		964,836	(123,161)
Total Revenues	1,341,770		1,075,910	265,860
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	102,716	318,121	431,842
End Fund Balance	436,590			436,590
Total Expenditures	1,341,770	102,716	318,121	920,932
Fund Balance			757,789	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	83,000		473	82,527
Sale of Assets	0		16,900	(16,900)
Beg. Fund Balance *	93,115		111,820	(18,705)
Total Revenues	176,115		129,193	46,922
Expenditures:				
Support Services	176,115		37,798	138,317
End Fund Balance				
Total Expenditures	176,115		37,798	138,317
Fund Balance			91,395	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,473,996		3,788,764	2,685,232
Beg. Fund Balance *	9,471,819		9,256,643	215,176
Total Revenues	15,945,815		13,045,407	2,900,408
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			12,269,464	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,946,430		5,675,496	270,935
Intermediate Sources	1,435,955		10,199	1,425,756
Beg. Fund Balance *			1,775,707	(1,775,707)
Total Revenues	7,382,385		7,461,401	(79,016)
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			6,735,801	
Capital Construction Fund (405)				
Revenues:				
Local	490,000		496,346	(6,346)
Beg. Fund Balance *	720,000		982,243	(262,243)
Total Revenues	1,210,000		1,478,589	(268,589)
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000	302	64,280	1,145,418
End Fund Balance				
Total Expenditures	1,210,000	302	64,280	1,145,418
Fund Balance			1,414,309	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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		581,939	369,061
Beg. Fund Balance *	805,800		929,070	(123,270)
Total Revenues	1,756,800		1,511,009	245,791
Expenditures:				
Support Services	1,114,530		610,899	503,631
End Fund Balance	642,270			642,270
Total Expenditures	1,756,800		610,899	1,145,901
Fund Balance			900,111	
District Medical Group HRA (620)				
Revenues:				
Local	766,500		454,490	312,010
Beg. Fund Balance	1,095,565		1,091,573	3,992
Total Revenues	1,862,065		1,546,063	316,002
Expenditures:				
Support Services	583,400	21,951	188,214	373,235
End Fund Balance	1,278,665			1,278,665
Total Expenditures	1,862,065	21,951	188,214	1,651,900
Fund Balance			1,357,849	

* 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 \$10,000
2021-2022 Fiscal Year
March 2022

Date	Payee	Description	Amount
3/4/2022	GLAS ARCHITECTS	YVE GYM DESIGN	36,327.01
3/4/2022	DSL BUILDERS, LLC	YVE GYM CONSTRUCTION	145,421.30
3/4/2022	EDDYVILLE CHARTER SCHOOL	SIA REIMBURSEMENT	17,955.75
3/4/2022	FIRST STUDENT, INC.	TRANSPORTATION - JANUARY	333,641.77
3/11/2022	ULTRASONIC INC	CHOIR RISERS - NHS	16,429.00
3/11/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	189,464.09
3/11/2022	ESS WEST, LLC	SUBSTITUTES	34,113.61
3/11/2022	EDDYVILLE CHARTER SCHOOL	ESSER II REIMBURSEMENT	35,209.54
3/11/2022	SODEXO, INC & AFFILIATES (CUST)	EQUIPMENT & REPAIRS	10,646.73
3/18/2022	OREGON COAST COMMUNITY COLLEGE	GROW YOUR OWN GRANT - FALL/WINTER TUITION	23,144.35
3/18/2022	LATHAM CENTERS, INC.	SPECIAL ED TUITION - OUT OF DIST PLACEMENT	21,428.12
3/18/2022	COMMUNITY SERVICES CONSORTIUM	2021-22 SSF PAYMENTS	34,072.00
3/18/2022	EDDYVILLE CHARTER SCHOOL	2021-22 SSF PAYMENTS	185,299.28
3/18/2022	SILETZ VALLEY CHARTER SCHOOL	2021-22 SSF PAYMENTS	161,070.50
3/18/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	154,867.62
3/25/2022	ESS WEST, LLC	SUBSTITUTES	44,834.35
3/25/2022	EDDYVILLE CHARTER SCHOOL	SIA REIMBURSEMENT	17,955.11
3/25/2022	FIRST STUDENT, INC.	TRANSPORTATION - FEBRUARY	360,627.78
3/25/2022	SODEXO, INC & AFFILIATES (CUST)	ADDITIONAL CLEANING - COVID, ECC, SBHC	16,746.05
3/31/2022	AMAZON	SUPPLIES - VARIOUS LOCATIONS	31,298.51

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 49,712,621
Additions	2,326,944
Reductions	5,000,000
Ending Balance	\$ 47,039,565

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 10,984,113
Additions	2,004,950
Reductions	1,550,000
Ending Balance	\$ 11,439,063

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	232
Reductions	-
Ending Balance	\$ 376,433

Monthly Totals	
Beginning Balance	\$ 61,119,101
Additions	4,332,125
Reductions	6,550,000
Ending Balance	\$ 58,901,226

<u>Interest Rates</u>	<u>January</u>	<u>February</u>	<u>March</u>
LGIP	0.45%	0.45%	0.50%
Oregon Coast Bank	0.50%	0.50%	0.55%