

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2021-22
Year To Date Transactions as of April 30, 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 Actual 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	103,036	185,815	1,040,132	325,646	40,492,099 *	38,810,266	38,940,506	1,681,833
Prior years' taxes	122	213,991	112,870	590,191	74,393	150,624	56,093	37,990	938,996	(864,362)	44,679	78,781	61,601	1,495,968 *	805,000	1,310,907	690,968
Interest on Investments	9,729	10,760	9,277	7,094	7,492	22,341	18,177	16,580	20,085	22,754	25,886	30,218	15,141	215,534	300,000	144,290	(84,466)
Fees Charged to Grants			5,357	9,518	66,251	24,740	36,559	46,961	45,243	49,444	55,745	206,101	141,126	687,047	905,847	284,075	(218,800)
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	23,775	126,298	97,943	189,665	917,055	1,030,019	503,149	(112,964)
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		68,508		(62,265)	(1,207)				7,712		7,712	7,712
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	1,768,332	1,552,455			20,468,569	20,639,387	18,916,114	(170,818)
SSF- Prior Year, HCD											(993,644)			(993,644)		-	(993,644)
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)
Unrestricted Grants									64,850		307,431					64,850	-
FEDERAL SOURCES:																	
Federal Forest Fees														0		-	-
Foster Care Transp Reimb														0 *	74,000	-	(74,000)
OTHER RESOURCES:																	
Interfund Transfer														0		-	-
Sale of Assets/Ins Proceeds							84,899			7,859				92,758		92,758	92,758
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	1,109,632	1,733,556	1,453,174	901,766	78,373,992	75,050,638	74,657,777	3,323,354
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	74,657,777	76,391,332	77,844,507	78,746,273				

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	2,278,104	2,390,558	5,727,677	0	27,924,285	27,814,196	19,806,050	110,089
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	1,326,320	1,553,105	3,852,163	8,944	16,777,317	18,121,511	11,363,105	(1,344,194)
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	1,361,307	1,675,456	1,367,309	351,743	14,799,765	16,601,700	11,405,256	(1,801,935)
Supplies (400)	170,967	137,731	119,221	140,774	124,187	69,795	151,180	170,062	90,307	206,676	291,289	298,916	184,721	2,155,824	2,481,668	1,380,898	(325,844)
Capital outlay (500)									21,119	8,845	14,127	676	26,111	70,879	186,303	29,964	(115,424)
Insurance/Other (600)	651,877	32,754	3,739	5,532	15,840	4,325	7,432	2,051	2,856	4,858	16,830	7,059	11,366	766,517	846,946	731,263	(80,429)
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	5,186,111	5,941,389	11,253,800	582,885	62,494,611	75,050,648	44,716,536	(3,557,738)
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	44,716,536	50,657,926	61,911,726	62,494,611				
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	29,941,240	25,733,407	15,932,781	16,251,662	15,879,381			29,941,240

Revenue Assumptions:																	
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																	
Apr: Includes corrections to March made in April. April Current Yr = \$107,448, Prior Yr \$45,760																	
Apr: 20/21 Final SSF (\$1,251,688). (\$1,400,000) booked. Small Schools Final Recon (\$1,649). High Cost Disab \$259,693																	
Apr: Updated to actual per 4/28/22 SSF Estimate																	
Balance of Municipalities Wildfire Funds HB 5006 from Lincoln County																	
Expenditure Assumptions:																	
Projection amounts based on Adopted Budget and avg % expended during same time period over past 6 years																	

* Local Revenue - Projected	42,988,336
Local Revenue included in 3/24/22 SSF Estimate	41,886,240
Estimated 2021/22 SSF Adjustment (May 2023)	(1,102,096)
Anticipated Ending Fund Balance	14,777,285

Will depend on Actual Local Revenue at Yr End

	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	5,157.5	5,180.8
March	5,278.7	5,463.4	5,438.7	5,476.0	5,476.0	5,048.6	March	5,144.2	5,170.4
April	5,257.7	5,438.9	5,411.8	5,447.3	5,447.3	5,048.6	April	5,165.6	5,167.2
May	5,224.7	5,410.1	5,378.6	5,401.7	5,401.7	5,049.0	May		
June	5,208.7	5,357.7	5,332.9	5,482.5	5,482.5	5,090.2	June		
June YTD	5,305.8	5,440.0	5,443.2	5,482.5	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.
 Mar: Updated to 3/24/22 SSF Estimate, April is reduced by \$25,000 food service matching amount usually entered in March

Lincoln County School District
Monthly Comparison - Projected to Actual
April 2022

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	169,016	103,036	(65,980) *	March Correction (\$4,412) April Revenue \$107,448
Prior years' taxes	32,783	(864,362)	(897,145) *	March Correction (\$910,127) April Revenue \$45,765
Interest on Investments	18,123	22,754	4,630	Rates Lower than Budgeted
Fees Charged to Grants	102,080	49,444	(52,636)	Varies Mthly with Actual Grant Exp
Rentals			-	
Contributions			-	
Other Local Income	85,205	23,775	(61,430)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	
Other, Hvy Eq Rent Tax, etc		(1,207)	(1,207)	(\$1,245) March Correction April Revenue \$38.00
STATE SOURCES:				
SSF- Current Year	1,768,110	1,768,332	222 *	ODE adjustment
SSF- Prior Year			-	
Common School Fund			-	
State Timber				
Unrestricted Grants			-	
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb	7,400		(7,400)	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds		7,859	7,859	Ins Proceeds TAHS Wind Damage
Beginning Fund Balance			-	
Total Monthly Revenue	2,182,717	1,109,632	(1,073,085)	(\$915,784) March Correction (\$157,301) April Total
EXPENDITURES				
Salaries (100)	2,317,783	2,278,104	(39,678)	
Employee benefits (200)	1,530,526	1,326,320	(204,206)	
Purchased services (300)	1,421,383	1,361,307	(60,076)	
Supplies (400)	176,059	206,676	30,617	
Capital outlay (500)	10,659	8,845	(1,814)	
Insurance/Other (600)	8,691	4,858	(3,834)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,465,101	5,186,111	(278,991)	

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

**Lincoln County School District
Purchased Services Monthly Comparison
April 30, 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	132,401			684,468
Cleaning Services	151,489	158,246	154,868	154,868	154,868	154,868	154,868	154,868	154,868	I			1,393,809
Repairs & Maintenance	12,587	29,777	32,280	14,816	6,086	27,458	19,333	4,802	16,315	32,102			195,556
Rentals	296	1,880	9,858				436	1,866		599			14,934
Utilities	13,398	B 95,575	71,191	102,994	113,591	131,061	161,095	129,857	132,303	174,364			1,125,428
Transportation		122,626	127,731	348,622	398,449	362,264	386,955	G 36,286	G 698,948	489,037			2,970,917
Travel		3,531	2,523	7,030	4,326	8,607	9,262	7,207	5,862	13,304			61,653
Telephone	4,357	7,418	8,355	4,337	13,207	8,554	8,364	2,917	3,138	12,822			73,468
Postage	4,237	1,317	1,327	2,781	3,276	5,261	2,397	2,447	3,161	4,420			30,624
Advertising		15	895				1,055	199	2,850	366			5,380
Printing & Binding	5,235	17,683	11,440	13,018	6,351	16,382	14,660	8,717	H 385	20,580			114,451
Data Lines		89	117	89	89	89	460	157	157	157			1,402
Charter School Payments		C 1,165,121	388,616	D 431,505	412,642	412,642	412,642	412,642	412,642	412,642			4,461,094
Tuition							2,296	23,724	21,428	23,724			71,172
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	2,257			51,928
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs	500	3,000		3,000	1,500		3,000			3,000			14,000
Election Services		37											37
Other General Prof Svcs	50,288	11,575	3,525	1,589	122	3,928	4,003	3,287	336	J 39,533			118,185
Total	242,985	1,666,718	840,676	1,178,769	1,162,700	1,206,400	1,349,013	820,398	1,575,791	1,361,307	-	-	11,404,757

For Reference Only:

Less Transportation	-	(122,626)	(127,731)	(348,622)	(398,449)	(362,264)	(386,955)	(36,286)	(698,948)	(489,037)	-	-	
Less Charter													
School Payments	-	(1,165,121)	(388,616)	(431,505)	(412,642)	(412,642)	(412,642)	(412,642)	(412,642)	(412,642)	-	-	
Balance of Purchased Svcs	242,985	A 378,971	324,329	398,642	351,609	431,494	549,416	371,470	464,201	459,629	-	-	

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
- I: No invoice received - following up with Sodexo Custodial
- J: \$33,333 Balance of contract with Toledo PD for West Area SRO, \$5,500 Seashore Property Appraisal

LINCOLN COUNTY SCHOOL DISTRICT

2021-22 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of APRIL 30, 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		1,003,305	(377,597)
Intermediate				
State	5,720,784		1,178,246	4,542,538
Federal	24,373,186		4,756,803	19,616,383
Fund Tfrs/Asset Sales				914,012
Beg. Fund Balance *	914,012		1,160,133	30,473,557
Total Revenues	31,633,690		8,098,487	23,535,203
Expenditures:				
Instruction	10,900,647	3,035,646	3,445,287	4,419,715
Support Services	7,250,119	1,397,166	3,056,389	2,796,564
Enterprise	893,889	79,372	186,588	627,929
Facilities Acq & Const	7,866,878	3,787,950	2,268,376	1,810,552
End Fund Bal/Tfrs	4,722,157			4,722,157
Total Expenditures	31,633,690	8,300,134	8,956,639	14,376,916
Fund Balance			(858,152) ***	
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	3,276	129,249	167,475
Support Services			10,836	(10,836)
End Fund Balance				
Total Expenditures	300,000	3,276	140,084	156,640
Fund Balance			156,216	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	459,648		231,468	228,180
Beg. Fund Balance*				
Total Revenues	459,648		231,468	228,180
Expenditures:				
Instruction	406,875	111,349	234,159	61,367
Support Services	50,773	14,605	24,866	11,302
Enterprise	2,000	229	869	903
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,648	126,183	259,893	73,571
Fund Balance			(28,425) ***	
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	407,384	1,003,294	439,548
Support Services	2,709,253	557,987	1,403,738	747,528
Enterprise				
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	4,559,479	965,371	2,407,032	1,187,076
Fund Balance			1,071,477 ***	
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		714	1,286
State	71,623			71,623
Beg. Fund Balance *	187,582		183,526	4,056
Total Revenues	261,205		184,239	76,966
Expenditures:				
Instruction	79,964	16,770	28,589	34,605
Support Services	107,618	2,233	2,059	103,326
Enterprise				
Facilities Acq & Const				
End Fund Balance	73,623			73,623
Total Expenditures	261,205	19,003	30,647	211,554
Fund Balance			153,592	
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	115,216	559,946	206,434
Support Services	742,659	174,348	491,494	76,817
Enterprise	20,000		1,619	18,381
Facilities Acq & Const	60,000			60,000
End Fund Balance				
Total Expenditures	1,704,255	289,564	1,053,059	361,632
Fund Balance			(177,296) ***	
Building Maintenance (293)				
Revenues:				
Local	705,000		8,607	696,393
State				
Federal				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,288,152		1,868,723	(580,571)
Total Revenues	1,993,152		1,877,330	115,822
Expenditures:				
Support Services	350,000	416,573	207,492	(274,065)
Enterprise				
Facilities Acq & Const	1,643,152	98,172	1,227,489	317,491
End Fund Bal/Tfrs				
Total Expenditures	1,993,152	514,745	1,434,981	43,426
Fund Balance			442,349	

\$462,292 of these PO's will be moved to/paid in 2022/23

* 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 APRIL 30, 2022 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	135,050		55,112	79,938
State	120,000		68,579	51,421
Federal	4,559,937		1,928,069	2,631,868
Beg. Fund Balance *	800,000		1,138,448	(338,448)
Total Revenues	5,614,987		3,190,209	2,424,778
Expenditures:				
Support Services	107,181	22,811	97,008	(12,638)
Enterprise	4,857,806	2,651,838	1,698,772	507,196
Facilities Acq & Const	400,000			400,000
End Fund Balance	250,000			250,000
Total Expenditures	5,614,987	2,674,649	1,795,781	1,144,557
Fund Balance			1,394,428	***
Student Activities (295)				
Revenues:				
Local	1,300,000		623,326	676,674
Beg. Fund Balance *	737,000		1,039,356	(302,356)
Total Revenues	2,037,000		1,662,681	374,319
Expenditures:				
Instruction	1,232,000	92,381	619,585	520,034
Support Services	85,000	308	14,978	69,714
Enterprise	20000		34,535	(14,535)
End Fund Balance	700,000			700,000
Total Expenditures	2,037,000	92,689	669,098	1,275,213
Fund Balance			993,583	
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		82,611	417,484
Local - Tech Fees			30,345	(30,345)
Transfers				0
Beg. Fund Balance*	841,675		964,836	(123,161)
Total Revenues	1,341,770		1,077,792	263,978
Expenditures:				
Instruction	52,500			52,500
Support Services	852,680	100,416	327,501	424,763
End Fund Balance	436,590			436,590
Total Expenditures	1,341,770	100,416	327,501	913,853
Fund Balance			750,291	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	83,000		512	82,488
Sale of Assets	0		16,900	(16,900)
Beg. Fund Balance *	93,115		111,820	(18,705)
Total Revenues	176,115		129,232	46,883
Expenditures:				
Support Services	176,115		37,798	138,317
End Fund Balance				
Total Expenditures	176,115		37,798	138,317
Fund Balance			91,434	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,473,996		4,274,551	2,199,445
Beg. Fund Balance *	9,471,819		9,256,643	215,176
Total Revenues	15,945,815		13,531,194	2,414,621
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			12,755,251	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,946,430		5,699,871	246,559
Intermediate Sources	1,435,955		1,063	1,434,892
State			9,136	(9,136)
Beg. Fund Balance *			1,775,707	(1,775,707)
Total Revenues	7,382,385		7,485,777	(103,392)
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			6,760,177	
Capital Construction Fund (405)				
Revenues:				
Local	490,000		564,787	(74,787)
Beg. Fund Balance *	720,000		982,243	(262,243)
Total Revenues	1,210,000		1,547,031	(337,031)
Expenditures:				
Support Services				
Facilities Acq & Const	1,210,000	72,247	72,933	1,064,820
End Fund Balance				
Total Expenditures	1,210,000	72,247	72,933	1,064,820
Fund Balance			1,474,097	

	<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		663,699	287,301
Beg. Fund Balance *	805,800		929,070	(123,270)
Total Revenues	1,756,800		1,592,769	164,031
Expenditures:				
Support Services	1,114,530		683,989	430,541
End Fund Balance	642,270			642,270
Total Expenditures	1,756,800		683,989	1,072,811
Fund Balance			908,780	
District Medical Group HRA (620)				
Revenues:				
Local	766,500		518,252	248,248
Beg. Fund Balance	1,095,565		1,091,573	3,992
Total Revenues	1,862,065		1,609,825	252,240
Expenditures:				
Support Services	583,400	21,951	234,796	326,653
End Fund Balance	1,278,665			1,278,665
Total Expenditures	1,862,065	21,951	234,796	1,605,318
Fund Balance			1,375,030	

* 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
April 2022

Date	Payee	Description	Amount
4/1/2022	WAXIE	SUPPLIES - VARIOUS LOCATIONS	\$15,103.73
4/1/2022	GLAS ARCHITECTS	YVE GYM DESIGN	\$17,407.80
4/1/2022	DSL BUILDERS, LLC	YVE GYM CONSTRUCTION	\$180,332.89
4/8/2022	MID VALLEY BASEBALL UMPIRE ASSOC.	HIGH SCHOOL ATHLETICS	\$12,869.25
4/15/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$176,427.47
4/15/2022	MOOIMAN, LAURA	PROFESSIONAL DEVELOPMENT - PBIS	\$72,844.00
4/15/2022	ESS WEST, LLC	SUBSTITUTES	\$58,814.71
4/15/2022	DSL BUILDERS, LLC	YVE GYM CONSTRUCTION	\$208,951.79
4/15/2022	DIGITAL INSURANCE LLC	GROUP HRA CONSULTING - MANAGEMENT	\$32,400.00
4/22/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$24,785.31
4/22/2022	LATHAM CENTERS, INC.	SPECIAL ED TUITION - OUT OF DIST PLACEMENT	\$23,723.99
4/22/2022	KELLER SUPPLY COMPANY	TAHS BOILER REPLACEMENT	\$20,032.83
4/29/2022	OVERGRAD	HS SUCCESS - OVERGRAD SOFTWARE	\$20,586.21
4/29/2022	GLAS ARCHITECTS	YVE GYM DESIGN	\$10,417.55
4/29/2022	ESS WEST, LLC	SUBSTITUTES	\$28,255.67
4/30/2022	AMAZON	SUPPLIES - VARIOUS LOCATIONS	\$50,951.82
4/22/2022	AVID CENTER	PROFESSIONAL DEVELOPMENT - SUMMER INSTITUTE	37,625.00
4/15/2022	COMMUNITY SERVICES CONSORTIUM	2021-22 SSF PAYMENTS	26,972.00
4/22/2022	CONSOLIDATED SUPPLY CO	TAHS BOILER REPLACEMENT	63,129.90
4/22/2022	EDDYVILLE CHARTER SCHOOL	2021-22 SSF PAYMENTS	270,699.12
4/22/2022	FIRST STUDENT, INC.	TRANSPORTATION - MARCH & ANNUAL WIFI FEES	469,019.56
4/22/2022	OMLID & SWINNEY	SPRINKLER INSPECTION - VARIOUS LOCATIONS	13,039.00
4/15/2022	ROAD & DRIVEWAY CO	MAINTAIN BUS PARKING AREAS - VARIOUS	37,347.42
4/15/2022	SILETZ VALLEY CHARTER SCHOOL	2021-22 SSF PAYMENTS	170,502.00
4/22/2022	SODEXO, INC & AFFILIATES (CUST)	ADDITIONAL CONTRACT SERVICES	38,686.82

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 47,039,565
Additions	1,482,401
Reductions	0
Ending Balance	<u><u>\$ 48,521,965</u></u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 11,439,063
Additions	5,459
Reductions	4,100,000
Ending Balance	<u><u>\$ 7,344,521</u></u>

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,166
Additions	23
Reductions	-
Ending Balance	<u><u>\$ 46,189</u></u>

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 376,433
Additions	
Reductions	-
Ending Balance	<u><u>\$ 376,433</u></u>

Monthly Totals	
Beginning Balance	\$ 58,901,226
Additions	1,487,882
Reductions	4,100,000
Ending Balance	<u><u>\$ 56,289,108</u></u>

<u>Interest Rates</u>	<u>February</u>	<u>March</u>	<u>April</u>
LGIP	0.45%	0.50%	0.63%
Oregon Coast Bank	0.50%	0.55%	0.66%