

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of December 31, 2022

	Period 1 Actual July '22	Period 2 Actual Aug '22	Period 3 Actual Sept '22	Period 4 Actual Oct '22	Period 5 Actual Nov '22	Period 6 Actual Dec '22	Period 7 Projected Jan '23	Period 8 Projected Feb '23	Period 9 Projected March '23	Period 10 Projected April '23	Period 11 Projected May '23	Period 12 Projected June '23	Period 13 Projected July '23	Projected 2022-23 Totals	Adopted 2022-23 BUDGET	Year-To-Date 2022-23 Actuals	YTD Difference Budget vs.	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					32,913,299	5,969,093	524,228	285,753	966,885	170,343	181,559	1,048,815	406,385	42,466,359 *	40,634,480	38,882,392	1,831,879	96%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	19,360	23,330	103,003	57,176	42,073	72,688	35,806	874,599 *	805,000	521,162	69,599	65%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	29,793	24,663	24,978	14,460	19,567	24,067	10,903	424,363	225,000	275,932	199,363	123%
Fees Charged to Grants			34,786	43,900	23,134	56,636	49,333	27,178	46,035	54,057	31,568	132,152	63,952	562,731	492,298	158,456	70,433	32%
Rentals									2,500			2,500		5,000	10,000	-	(5,000)	0%
Contributions														0	0	-	-	#DIV/0!
Other Local Income	489	7,040	146	51,052	7,782	94,723	49,783	31,088	48,601	50,473	66,536	57,921	155,633	621,267	665,162	161,231	(43,895)	24%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support							73,000				73,000			146,000	146,000	-	-	0%
County School Fund				75,167			74,833				150,000			300,000 *	300,000	75,167	(0)	25%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612								4,179		4,179	4,179	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,952,083	1,972,387	1,955,687	1,963,179	2,020,369			23,111,836	23,378,834	13,248,131	(266,998)	57%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund							283,940					283,940		567,880 *	567,880	-	-	0%
State Timber				122,000				140,723			226,496			489,220 *	500,000	122,000	(10,780)	24%
Unrestricted Grants, HCD															967,796	-	-	#DIV/0!
FEDERAL SOURCES:																		
Federal Forest Fees														0		-	-	0%
Foster Care Transp Reimb												74,000		74,000	74,000	-	-	#REF!
OTHER RESOURCES:																		
Interfund Transfer														0		-	-	#DIV/0!
Sale of Assets/Ins Proceeds					611									611		611	611	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828	15,314,192	17,958,828	2,644,636	117%
Total Monthly Revenues	21,805,448	2,060,607	2,045,609	2,267,959	34,943,586	8,284,882	3,056,354	2,505,122	3,147,689	2,309,687	2,811,169	1,696,082	672,679	87,606,873	84,080,642	71,408,090	4,494,027	85%
CUMULATIVE RESOURCES	21,805,448	23,866,055	25,911,663	28,179,622	63,123,208	71,408,090	74,464,444	76,969,566	80,117,255	82,426,942	85,238,111	86,934,194	87,606,873					

EXPENDITURES																		
Salaries (100)	569,730	740,007	2,358,387	2,392,744	2,555,044	2,415,828	2,455,633	2,540,984	2,467,620	2,472,443	2,555,988	6,084,707	0	29,609,116	29,741,290	11,031,741	(132,174)	37%
Employee benefits (200)	284,254	358,727	1,345,653	1,362,800	1,390,938	1,360,113	1,568,399	1,594,786	1,604,491	1,608,808	1,639,370	4,046,400	10,685	18,175,423	19,114,087	6,102,485	(938,664)	32%
Purchased services (300)	1,095,899	898,914	995,497	1,168,804	1,122,843	1,673,076	1,426,787	1,407,015	1,459,368	1,471,877	1,741,472	1,502,553	377,484	16,341,589	16,981,882	6,955,034	(640,293)	41%
Supplies (400)	77,086	330,141	171,283	131,920	47,977	234,133	153,120	141,849	157,568	223,113	286,240	406,749	229,247	2,590,427	3,071,592	992,541	(481,165)	32%
Capital outlay (500)	6,228			11,695			50	1,188	1,694	2,456	2,415	997		26,723	40,000	17,923	(13,277)	45%
Insurance/Other (600)	711,469	23,480	14,591	22,319	7,839	8,028	11,643	8,333	5,595	9,748	18,321	12,829	14,181	868,376	939,599	787,726	(71,223)	84%
Interfund Transfers (700)		1,650,000		400,000		3,550,000								5,600,000	5,550,000	5,600,000	50,000	101%
Contingency (800)														0	3,750,000	-	-	0%
Unappropriated Funds (800)														0	4,892,192	-	-	0%
Total Monthly Expenditures	2,744,666	4,001,269	4,885,411	5,490,282	5,124,642	9,241,179	5,615,631	5,694,155	5,696,336	5,788,446	6,243,806	12,054,234	631,597	73,211,655	84,080,642	31,487,449	(2,226,795)	37%
CUMULATIVE EXPENDITURES	2,744,666	6,745,935	11,631,347	17,121,629	22,246,271	31,487,449	37,103,081	42,797,236	48,493,572	54,282,017	60,525,823	72,580,058	73,211,655					
Month-end Fund Balance	19,060,781	17,120,119	14,280,317	11,057,993	40,876,938	39,920,641	37,361,364	34,172,331	31,623,683	28,144,925	24,712,288	14,354,136	14,395,218	14,395,218			39,920,641	

Revenue Assumptions:

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

Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.

Audited BFB \$1,692,373 higher than estimated in October

Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds

Estimated for receipt in December but not yet received - moved to January

* Local Revenue - Projected	44,698,059
Local Revenue included in 5/19/22 SSF Estimate	42,936,508
Estimated 2022/23 SSF Adjustment (May 2024)	(1,761,551)
Anticipated Ending Fund Balance	12,633,668

Will depend on Actual Local Revenue at Yr End

Expenditure Assumptions:

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

Updated with YTD corrections, Net Change July to Oct = (\$231,043). Primarily due to SpEd legal fees moved to prior year.

Updated ADMr figures. Oct was 5,171.6 MTD / 5,323.0 YTD. Budgeted 5102.

Updated Sept ADM. Was 5176.2

	Monthly ADM - Prior Years						Monthly	Monthly ADM	YTD ADM
	2016/17	2017-18	2018-19	2019-20	2020-21	2021-22	ADMr Comparison	2022-23	2022-23
September	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5		5,095.5	5,095.5
October	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8		5,120.0	5,111.6
November	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8		5,111.7	5,109.0
December	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9		5,090.0	5,098.5
January	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1			
February	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8			
March	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4			
April	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2			
May	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0			
June	5,357.7	5,332.9	5,482.5		5,090.2				
June YTD	5,440.0	5,443.2	5,482.5		5090.2				

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	7,736,172	5,969,093	(1,767,079)	* Timing of payments varies
Prior years' taxes	88,681	139,153	50,473	* Timing of payments varies
Interest on Investments	31,785	116,573	84,787	Interest Rates are Climbing
Fees Charged to Grants	27,989	56,636	28,647	Timing of expenses
Rentals	2,500		(2,500)	
Contributions			-	
Other Local Income	45,369	94,723	49,353	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	73,000		(73,000)	Not Recvd in Dec
County School Fund	74,833		(74,833)	* Not Recvd in Dec
Other, Hvy Eq Rent Tax, etc		1,612	1,612	
STATE SOURCES:				
SSF- Current Year	1,951,843	1,907,092	(44,751)	*
SSF- Prior Year			-	*
Common School Fund	283,940		(283,940)	* Not Recvd in Dec
State Timber			-	
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	10,316,112	8,284,882	(2,031,230)	Timing of Tax Pmts-Nov was up \$3.5m
EXPENDITURES				
Salaries (100)	2,493,945	2,415,828	(78,117)	
Employee benefits (200)	1,569,270	1,360,113	(209,157)	
Purchased services (300)	1,658,069	1,673,076	15,007	
Supplies (400)	153,838	234,133	80,295	
Capital outlay (500)	2,144		(2,144)	
Insurance/Other (600)	12,439	8,028	(4,412)	
Interfund Transfers (700)	3,500,000	3,550,000	50,000	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	9,389,706	9,241,179	(148,527)	

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

Page 2

** Projections based on budget and average % received/expended during same time period over past 6 years

**Lincoln County School District
General Fund Purchased Services Monthly Comparison
December 31, 2022**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Professional Instruction Services	654	D 10,282	10,200	24,023	71,246	92,102							208,506
Cleaning Services	164,284	164,404	164,284	167,168	5,369	E 350,869							1,016,379
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623	25,140							244,878
Rentals		26	20,964	1,202		142							22,334
Utilities	7,189	31,324	89,077	97,621	126,902	183,308							535,420
Transportation	2,534	122,421	155,125	384,589	421,158	503,721							1,589,547
Travel	159	D 3,592	6,047	9,110	3,806	5,700							28,415
Telephone		8,533	8,688	9,033	8,745	8,851							43,850
Postage	1,173	D 913	1,770	3,901		2,094							9,851
Advertising			4,464	1,899	1,200	3,550							11,113
Printing & Binding	4,076	4,076	16,545	8,320	4,251	16,272							53,540
Data Lines		163	163	163	163	163							817
Charter School Payments	846,891	423,853	423,853	423,853	423,853	423,853							2,966,156
Tuition		C 24,909	24,909	24,105	24,909	24,105							122,937
Audit Services						17,210							17,210
Legal Services	B -	4,272	7,471	756		1,258							13,757
Architect/Engineer Services						9,360							9,360
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs				1,650		4,500							6,150
Election Services													-
Other General Professional Svcs	44,570	900	6,828	1,019	618	878							54,813
Total Purchased Services	1,095,899	898,914	995,497	1,168,804	1,122,843	1,673,076	-	-	-	-	-	-	6,955,034
For Reference Only:													
Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	-	-	-	-	-	-	
Less Charter School Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	-	-	-	-	
Balance of Purchased Services	246,474	352,640	416,519	360,362	277,833	745,502	-	-	-	-	-	-	A

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: Special Education Legal Fees RE: Out of State Placement. The \$273,387 previously reported was accrued to prior year expenses per the Auditors.

C: Special Education Out of State Placement Student Tuition

D: Updated as of November 30th, after audit. Aug net change \$5,240

E: November and December invoiced paid in December

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of December 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	1,101,756		271,762	829,994
Intermediate				
State	4,634,711		55,107	4,579,604
Federal	13,670,355		1,649,863	12,020,492
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	19,517,987
Total Revenues	21,046,501		3,505,246	17,541,255
Expenditures:				
Instruction	6,712,188	3,275,489	1,889,451	1,547,248
Support Services	6,826,064	1,157,330	1,321,601	4,347,133
Enterprise	566,563	95,028	87,646	383,889
Facilities Acq & Const	6,941,686	2,106,210	1,309,662	3,525,814
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	21,046,501	6,911,234	4,608,360	9,526,907
Fund Balance			(1,103,115) ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	3,316		3,316	0
Total Revenues	103,316	0	103,316	0
Expenditures:				
Instruction	23,000			23,000
Support Services	10,000			10,000
End Fund Balance	70,316			70,316
Total Expenditures	103,316	0	0	103,316
Fund Balance			103,316	
Musical Instruments (287)				
Revenues:				
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
Total Revenues	450,000		452,555	(2,555)
Expenditures:				
Instruction	89,000	106,153	97,386	(114,540)
Support Services	61,000	3,740	2,487	54,773
End Fund Balance	300,000			
Total Expenditures	450,000	109,893	99,874	240,233
Fund Balance			352,682	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	459,576		41,611	417,965
Beg. Fund Balance*				
Total Revenues	459,576		41,611	417,965
Expenditures:				
Instruction	415,795	274,933	141,793	(930)
Support Services	43,781	6,809	19,248	17,725
Enterprise		484	642	(1,126)
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,576	282,226	161,682	15,668
Fund Balance			(120,071) ***	
Student Investment Account (289/989)				
Revenues:				
State	4,505,628			4,505,628
Beg. Fund Balance*				
Total Revenues	4,505,628		0	4,505,628
Expenditures:				
Instruction	1,750,526	904,204	611,410	234,912
Support Services	2,755,102	1,390,154	824,253	540,695
Enterprise			164,434	
Facilities Acq & Const			168,096	
End Fund Balance				
Total Expenditures	4,505,628	2,294,358	1,768,193	443,077
Fund Balance			(1,768,193) ***	
Curriculum (290)				
Revenues:				
Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		1,900,000	0
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			1,900,000	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		1,713	(1,213)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		192,823	70,677
Expenditures:				
Instruction	125,394	21,991	35,054	68,349
Support Services	48,106	635	13,810	33,661
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
Total Expenditures	263,500	22,626	48,864	192,011
Fund Balance			143,959	
High School Success (292)				
Revenues:				
State	1,373,700		176,744	1,196,956
Beg. Fund Balance *				
Total Revenues	1,373,700		176,744	1,196,956
Expenditures:				
Instruction	606,332	267,724	213,066	125,541
Support Services	767,368	314,268	216,281	236,819
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,373,700	581,992	429,347	362,360
Fund Balance			(252,604) ***	
Building Maintenance (293)				
Revenues:				
Local	5,000		517,365	(512,365)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		1,650,000	760,000
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		2,665,812	99,188
Expenditures:				
Support Services	1,499,000	200,978	574,541	723,481
Enterprise				
Facilities Acq & Const	676,000	161,109	872,909	(358,018)
End Fund Bal/Tfrs	590,000			590,000
Total Expenditures	2,765,000	362,087	1,447,450	955,464
Fund Balance			1,218,362	

* 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

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of December 31, 2022 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	156,550		19,684	136,866
State	35,000		147,926	(112,926)
Federal	3,099,460		738,636	2,360,824
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		2,435,940	1,655,070
Expenditures:				
Instruction	113,004	42,916	26,247	43,841
Support Services	32,715	16,235	17,664	(1,184)
Enterprise	3,645,291	2,816,903	963,709	(135,321)
Facilities Acq & Const	50,000	14,792	46,693	(11,486)
End Fund Balance	250,000			250,000
Total Expenditures	4,091,010	2,890,846	1,054,314	145,850
Fund Balance			1,381,625 ***	
Student Activities (295)				
Revenues:				
Local	1,300,000		523,372	776,628
Beg. Fund Balance *	880,500		1,115,428	(234,928)
Total Revenues	2,180,500		1,638,800	541,700
Expenditures:				
Instruction	1,232,000	73,977	335,950	822,073
Support Services	85,000	67	8,964	75,969
Enterprise	20000	958	2,500	16,542
End Fund Balance	843,500			843,500
Total Expenditures	2,180,500	75,002	347,414	1,758,084
Fund Balance			1,291,386	
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149			110,149
Support Services	2,500			
Total Expenditures	112,649	0	0	112,649
Fund Balance			0 ***	
Technology (298)				
Revenues:				
Local	653,020		108,974	544,046
Local - Tech Fees	46,800		24,015	22,785
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,339,877	504,943
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	332,427	255,410	552,580
Contingency	300,000			300,000
End Fund Balance	1,366,903			1,366,903
Total Expenditures	2,844,820	332,427	255,410	2,256,983
Fund Balance			2,084,467	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	20,500		1,689	18,811
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		162,062	31,938
Expenditures:				
Support Services	194,000			194,000
End Fund Balance				
Total Expenditures	194,000			194,000
Fund Balance			162,062	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		2,466,490	4,279,578
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		12,202,962	4,153,598
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
Total Expenditures	16,356,560		0	16,356,560
Fund Balance			12,202,962	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,331,159	228,221
Intermediate Sources			569	(569)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,004,437	32,428
Expenditures:				
Debt Service	6,210,000		595,000	5,615,000
End Fund Balance	826,865			826,865
Total Expenditures	7,036,865		595,000	6,441,865
Fund Balance			6,409,437	
Capital Construction Fund (405)				
Revenues:				
Local	500,000		647,457	(147,457)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,211,156	(311,156)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	796,805	329,791	218,404
End Fund Balance	555,000			555,000
Total Expenditures	1,900,000	796,805	329,791	773,404
Fund Balance			1,881,366	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		2,685	(185)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,052,685	(180)
Expenditures:				
Facilities Acq & Const	1,052,505		10,000	1,042,505
End Fund Balance				
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,042,685	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		332,371	506,629
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,387,453	371,297
Expenditures:				
Support Services	953,555		408,911	544,644
End Fund Balance	805,195			805,195
Total Expenditures	1,758,750		408,911	1,349,839
Fund Balance			978,543	
District Medical Group HRA (620)				
Revenues:				
Local	756,500		271,762	484,738
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		1,854,966	366,534
Expenditures:				
Support Services	440,300	6,276	153,333	280,691
End Fund Balance	1,781,200			1,781,200
Total Expenditures	2,221,500	6,276	153,333	2,061,891
Fund Balance			1,701,633	

* 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 - All Funds
2022-2023 Fiscal Year
December 2022

Date	Payee	Description	Amount
12/2/2022	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 19,633.07
12/2/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACTED SERVICES	\$ 15,156.97
12/2/2022	DAKTRONICS, INC	READERBOARD SIGNS - TAHS & TOHS	\$ 48,879.00
12/2/2022	INTERMOUNTAIN LOCK AND SECURITY SUPPLY	DOORS - SCE, YVE, ARCADIA, TAHS	\$ 16,513.53
12/2/2022	OMLID & SWINNEY	TEMP PUMP RENTAL & FINAL PMT FOR NEW PUMP	\$ 12,593.00
12/2/2022	VIRCO	CLASSROOM FURNITURE - NMS & taes	\$ 11,045.97
12/2/2022	WESSCO	COMPACTOR - ARCADIA	\$ 39,999.00
12/2/2022	WARD'S MEDIATECH INC	MEDIA CENTER LEARNING LABS	\$ 59,296.20
12/2/2022	UW COLLEGE OF EDUCATION	ADMINISTRATORS PROFESSIONAL DEVELOPMENT	\$ 12,825.00
12/2/2022	THE CHILDREN'S HEALTH MARKET	HEALTH CURRICULUM	\$ 22,218.00
12/2/2022	TEACHING CHANNEL, INC	TEACHER PROFESSIONAL DEVELOPMENT SOFTWARE	\$ 38,700.00
12/2/2022	SOLUTION TREE INC	PROFESSIONAL DEVELOPMENT - PLC CONFERENCE	\$ 26,146.00
12/2/2022	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 262,133.90
12/2/2022	OREGON COAST COMMUNITY COLLEGE	SUMMER & FALL STUDENT TUITION	\$ 26,090.20
12/2/2022	JB OREGON	INLINE PUMPS - TAHS	\$ 216,000.00
12/2/2022	GLAS ARCHITECTS	YVE GYM	\$ 16,386.76
12/2/2022	FARWEST STEEL CORPORATION	FENCING - TAHS, TOHS	\$ 24,887.91
12/2/2022	ESS WEST, LLC	CONTRACTED SUBSTITUTES	\$ 47,317.41
12/2/2022	DSL BUILDERS, LLC	YVE GYM	\$ 254,296.34
12/2/2022	DHS RECEIVING AND TRUST	YTP GRANT MATCHING FUNDS	\$ 27,894.83
12/2/2022	COPELAND LUMBER YARDS, INC	SUPPLIES VARIOUS LOCATIONS	\$ 16,615.56
12/7/2022	AMAZON	SUPPLIES VARIOUS LOCATIONS	\$ 64,591.55
12/9/2022	EDDYVILLE CHARTER SCHOOL	SIA & ESSER GRANT REIMBURSEMENTS	\$ 41,646.49
12/9/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACTED SERVICES	\$ 164,284.26
12/9/2022	SCHOOL OUTFITTERS LLC	NMS CAFETERIA TABLES , TAES STORAGE CABINETS	\$ 12,937.56
12/9/2022	MVBOA	BASKETBALL OFFICIALS & FEES - WHS, TOHS, TAHS, NHS	\$ 12,910.75
12/9/2022	MAXIMUM FINISH LLC	CONCRETE FLOOR POLISHING - TAHS, NHS	\$ 12,769.73
12/9/2022	LINN-BENTON-LINCOLN ESD	MEDICAID ADMIN FEE, TECH SERVICES	\$ 15,292.88
12/9/2022	JW PEPPER & SON, INC	MUSIC CURRICULUM & SUPPLIES	\$ 12,087.90
12/9/2022	DSL BUILDERS, LLC	TAHS FORESTRY CLASSROOM	\$ 38,159.37
12/16/2022	INTERNATIONAL BACCALAUREATE ORGANIZATION	IB TEST FEES	\$ 14,518.00
12/16/2022	RK CONSTRUCTION	NHS GRANDSTANDS & TAHS FORESTRY FOUNDATIONS	\$ 103,666.45
12/16/2022	OREGON COAST COMMUNITY COLLEGE	EARLY COLLEGE FALL TERM TUITION	\$ 20,087.20
12/16/2022	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	\$ 24,105.30
12/16/2022	DEPARTMENT OF EDUCATION (581)	RETURN UNUSED SUMMER GRANT FUNDS	\$ 127,994.34
12/16/2022	CENTRAL RESTAURANT PRODUCTS	DISHWASHER - OCEANLAKE	\$ 15,407.34
12/19/2022	DSL BUILDERS, LLC	YVE GYM	\$ 366,505.06
12/23/2022	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	\$ 19,157.00
12/23/2022	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 210,335.41
12/23/2022	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - NOVEMBER	\$ 413,671.91
12/23/2022	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 173,251.48
12/23/2022	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACTED SERVICES	\$ 174,178.75
12/30/2022	WAXIE	CUSTODIAL SUPPLIES VARIOUS LOCATIONS	\$ 35,836.57
12/30/2022	PAULY, ROGERS AND CO., P.C.	2021-22 ANNUAL AUDIT & FINANCIAL STATEMENTS	\$ 21,810.00
12/30/2022	ELK RIDGE SERVICES, LLC	TAHS FORESTRY BUILDING SIDING (LABOR ONLY)	\$ 15,190.00
12/30/2022	EDNETICS	TECH SERVICES - FIREWALL, BACKUP/RECOVERY	\$ 12,444.67

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 52,879,350
Additions	8,323,769
Reductions	7,254,731
Ending Balance	\$ 53,948,388

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 12,243,907
Additions	7,028,403
Reductions	8,600,000
Ending Balance	\$ 10,672,309

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,235
Additions	
Reductions	-
Ending Balance	\$ 46,235

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 376,955
Additions	282
Reductions	-
Ending Balance	\$ 377,237

Monthly Totals	
Beginning Balance	\$ 65,546,446
Additions	15,352,454
Reductions	15,854,731
Ending Balance	\$ 65,044,169

<u>Interest Rates</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
LGIP	2.10%	2.68%	3.04%
Oregon Coast Bank	2.16%	2.75%	3.14%