

**General Fund Revenue & Expenditure Summary (Unaudited)**

**Fiscal Year 2022-23**

**Year To Date Transactions as of January 31, 2023**

	<b>Period 1 Actual July '22</b>	<b>Period 2 Actual Aug '22</b>	<b>Period 3 Actual Sept '22</b>	<b>Period 4 Actual Oct '22</b>	<b>Period 5 Actual Nov '22</b>	<b>Period 6 Actual Dec '22</b>	<b>Period 7 Actual Jan '23</b>	<b>Period 8 Projected Feb '23</b>	<b>Period 9 Projected March '23</b>	<b>Period 10 Projected April '23</b>	<b>Period 11 Projected May '23</b>	<b>Period 12 Projected June '23</b>	<b>Period 13 Projected July '23</b>	<b>Projected 2022-23 Totals</b>	<b>Adopted 2022-23 BUDGET</b>	<b>Year-To-Date 2022-23 Actuals</b>	<b>YTD Difference Budget vs.</b>	<b>% of Budget</b>
<b>R E V E N U E S</b>																		
<b>LOCAL SOURCES:</b>																		
Current year's levy					32,913,299	5,969,093	372,854	285,753	966,885	170,343	181,559	1,048,815	406,385	42,314,985 *	40,634,480	39,255,247	1,680,505	97%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	23,330	103,003	57,176	42,073	72,688	35,806	903,894 *	805,000	569,817	98,894	71%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	24,663	24,978	14,460	19,567	24,067	10,903	503,668	225,000	385,030	278,668	171%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	27,178	46,035	54,057	31,568	132,152	63,952	547,213	492,298	192,271	54,915	39%
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	34,700	31,088	48,601	50,473	66,536	57,921	155,633	606,183	665,162	195,931	(58,979)	29%
<b>INTERMEDIATE SOURCES:</b>																		
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!
<b>STATE SOURCES:</b>																		
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,907,092	1,972,387	1,955,687	1,963,179	2,020,369			23,066,845	23,378,834	15,155,223	(311,989)	65%
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!
<b>FEDERAL SOURCES:</b>																		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb												74,000		74,000 *	74,000	-	-	0%
<b>OTHER RESOURCES:</b>																		
Interfund Transfer														0		-	-	#REF!
Sale of Assets/Ins Proceeds					611		5,114							5,725		5,725	5,725	#DIV/0!
Beginning Fund Balance	17,958,828													17,958,828	15,314,192	17,958,828	2,644,636	117%
<b>Total Monthly Revenues</b>	<b>21,805,448</b>	<b>2,060,607</b>	<b>2,045,609</b>	<b>2,267,959</b>	<b>34,943,586</b>	<b>8,284,882</b>	<b>2,511,328</b>	<b>2,936,895</b>	<b>3,147,689</b>	<b>2,309,687</b>	<b>2,811,169</b>	<b>1,696,082</b>	<b>672,679</b>	<b>87,493,620</b>	<b>84,080,642</b>	<b>73,919,418</b>	<b>4,380,774</b>	<b>88%</b>
<b>CUMULATIVE RESOURCES</b>	<b>21,805,448</b>	<b>23,866,055</b>	<b>25,911,663</b>	<b>28,179,622</b>	<b>63,123,208</b>	<b>71,408,090</b>	<b>73,919,418</b>	<b>76,856,313</b>	<b>80,004,002</b>	<b>82,313,688</b>	<b>85,124,858</b>	<b>86,820,940</b>	<b>87,493,620</b>					

<b>EXPENDITURES</b>																		
Salaries (100)	569,730	740,007	2,353,358	2,392,744	2,555,044	2,426,051	2,377,599	2,540,984	2,467,620	2,472,443	2,555,988	6,084,707	0	29,536,276	29,741,290	13,414,533	(205,014)	45%
Employee benefits (200)	284,254	358,727	1,343,122	1,362,800	1,391,082	1,382,207	1,349,466	1,594,786	1,604,491	1,608,808	1,639,370	4,046,400	10,685	17,976,197	19,114,087	7,471,657	(1,137,890)	39%
Purchased services (300)	1,095,899	898,914	995,461	1,168,804	1,137,479	1,677,584	1,307,072	1,407,015	1,459,368	1,471,877	1,741,472	1,502,553	377,484	16,240,983	16,981,882	8,281,214	(740,899)	49%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	141,849	157,568	223,113	286,240	406,749	229,247	2,637,730	3,071,592	1,192,964	(433,862)	39%
Capital outlay (500)	6,228			11,695				1,188	1,694	2,456	2,415	997		26,673	40,000	17,923	(13,327)	45%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	8,333	5,595	9,748	18,321	12,829	14,181	862,921	939,599	793,914	(76,678)	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%
<b>Total Monthly Expenditures</b>	<b>2,737,560</b>	<b>3,989,863</b>	<b>4,877,814</b>	<b>5,490,282</b>	<b>5,165,888</b>	<b>9,290,561</b>	<b>5,220,237</b>	<b>5,694,155</b>	<b>5,696,336</b>	<b>5,788,446</b>	<b>6,243,806</b>	<b>12,054,234</b>	<b>631,597</b>	<b>72,880,780</b>	<b>84,080,642</b>	<b>36,772,206</b>	<b>(2,557,670)</b>	<b>44%</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>2,737,560</b>	<b>6,727,423</b>	<b>11,605,238</b>	<b>17,095,520</b>	<b>22,261,407</b>	<b>31,551,969</b>	<b>36,772,206</b>	<b>42,466,361</b>	<b>48,162,697</b>	<b>53,951,143</b>	<b>60,194,948</b>	<b>72,249,183</b>	<b>72,880,780</b>					
<b>Month-end Fund Balance</b>	<b>19,067,888</b>	<b>17,138,632</b>	<b>14,306,426</b>	<b>11,084,102</b>	<b>40,861,801</b>	<b>39,856,121</b>	<b>37,147,212</b>	<b>34,389,952</b>	<b>31,841,305</b>	<b>28,362,546</b>	<b>24,929,910</b>	<b>14,571,758</b>	<b>14,612,840</b>	<b>14,612,840</b>				<b>37,147,212</b>

**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, then February

<b>* Local Revenue - Projected</b>	<b>44,575,979</b>
Local Revenue included in 5/19/22 SSF Estimate	42,936,508

**Estimated 2022/23 SSF Adjustment (May 2024)**

**(1,639,471)** Will depend on Actual Local Revenue at Yr End

**Anticipated Ending Fund Balance 12,973,369**

**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.

	<b>Monthly ADM - Prior Years</b>						<b>Monthly ADM</b>	<b>YTD ADM</b>
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>ADMr Comparison</b>	<b>2022-23</b>
September	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	ADMr Comparison	5,095.5
October	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8		5,111.6
November	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8		5,109.0
December	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9		5,098.5
January	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1		5,099.7
February	5,476.7	5,470.6	5,491.0	<b>5,569.1</b>	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  
 January 2023**

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
<b>LOCAL SOURCES:</b>				
Current year's levy	524,228	372,854	(151,374)	* Timing of payments varies
Prior years' taxes	19,360	48,655	29,294	* Timing of payments varies
Interest on Investments	29,793	109,098	79,306	Interest Rates are Climbing
Fees Charged to Grants	49,333	33,815	(15,519)	Timing of expenses
Rentals			-	
Contributions			-	
Other Local Income	49,783	34,700	(15,084)	
<b>INTERMEDIATE SOURCES:</b>				
ESD - Severe Disability Support	73,000		(73,000)	Not Recvd in Jan
County School Fund	74,833		(74,833)	* Not Recvd in Jan
Other, Hvy Eq Rent Tax, etc			-	
<b>STATE SOURCES:</b>				
SSF- Current Year	1,952,083	1,907,092	(44,991)	*
SSF- Prior Year			-	*
Common School Fund	283,940		(283,940)	* Not Recvd in Jan
State Timber			-	
Unrestricted Grants			-	*
<b>FEDERAL SOURCES:</b>				
Federal Forest Fees			-	*
Foster Care Transport Reimb			-	
<b>OTHER RESOURCES:</b>				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds		5,114	5,114	Ins Claim Scoreboard (Wind)
Beginning Fund Balance			-	
<b>Total Monthly Revenue</b>	<b>3,056,354</b>	<b>2,511,328</b>	<b>(545,026)</b>	Expected in Feb \$431,773
<b>EXPENDITURES</b>				
Salaries (100)	2,455,633	2,377,599	(78,033)	
Employee benefits (200)	1,568,399	1,349,466	(218,933)	
Purchased services (300)	1,426,787	1,307,072	(119,715)	
Supplies (400)	153,120	181,727	28,607	
Capital outlay (500)	50		(50)	
Insurance/Other (600)	11,643	4,372	(7,271)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
<b>Total Monthly Expenditures</b>	<b>5,615,631</b>	<b>5,220,237</b>	<b>(395,394)</b>	

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

\*\* 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**  
**January 31, 2023**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	654	D 10,282	10,200	24,023	76,658	91,781	51,058						264,655
Cleaning Services	164,284	164,404	164,284	167,168	5,369	E 350,869	164,284						1,180,663
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623	27,338	23,539						270,615
Rentals		26	20,964	1,202		142	F 9,867						32,201
Utilities	7,189	31,324	89,077	97,621	126,902	183,308	169,772						705,192
Transportation	2,534	122,421	155,125	384,589	421,158	503,721	402,933						1,992,480
Travel	159	D 3,592	6,047	9,110	12,273	12,255	4,462						47,900
Telephone		8,533	8,688	9,033	8,745	8,851	8,565						52,416
Postage	1,173	D 913	1,770	3,901	606	3,411	1,864						13,638
Advertising			4,464	1,899	1,200	3,550							11,113
Printing & Binding	4,076	4,076	16,545	8,320	4,251	10,708	5,573						53,549
Data Lines		163	163	163	163	163	163						981
Charter School Payments	846,891	423,853	423,853	423,853	423,853	423,853	423,853						3,390,009
Tuition		C 24,909	24,909	24,105	24,909	24,105	31,809						154,746
Audit Services						17,210							17,210
Legal Services	B -	4,272	7,471	756		1,258	G 8,110						21,867
Architect/Engineer Services						9,360							9,360
Neg/Labor Consultg Svcs													-
Management Services													-
Data Processing/Tech Svcs				1,650		4,500							6,150
Election Services													-
Other General Prof Svcs	44,570	900	6,793	1,019	768	I 1,200	1,220						56,470

---

<b>Total Purchased Services</b>	<b>1,095,899</b>	<b>898,914</b>	<b>995,462</b>	<b>1,168,804</b>	<b>1,137,479</b>	<b>1,677,584</b>	<b>1,307,072</b>	-	-	-	-	-	<b>8,281,214</b>
---------------------------------	------------------	----------------	----------------	------------------	------------------	------------------	------------------	---	---	---	---	---	------------------

---

<b>For Reference Only:</b>													
Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	-	-	-	-	-	
Less Charter School Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	-	-	-	
<b>Services</b>	<b>246,474</b>	<b>352,640</b>	<b>416,484</b>	<b>360,362</b>	<b>292,468</b>	<b>750,010</b>	<b>480,287</b>	-	-	-	-	-	<b>A</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: 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  
F: Football Helmet Leases \$9,665  
G: Property Services

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of January 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
Revenues:				
Local	1,101,756		289,125	812,631
Intermediate				
State	4,263,893		193,843	4,070,049
Federal	13,670,355		1,724,706	11,945,649
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	19,147,169
<b>Total Revenues</b>	<b>20,675,683</b>		<b>3,736,188</b>	<b>16,939,495</b>
Expenditures:				
Instruction	6,583,464	2,997,912	2,300,889	1,284,663
Support Services	6,753,824	1,465,765	1,744,574	3,543,486
Enterprise	564,804	89,579	120,103	355,122
Facilities Acq & Const	6,773,590	3,269,992	1,647,442	1,856,156
End Fund Bal/Tfrs		277,177		(277,177)
<b>Total Expenditures</b>	<b>20,675,683</b>	<b>8,100,424</b>	<b>5,813,008</b>	<b>6,762,250</b>
<b>Fund Balance</b>			<b>(2,076,821) ***</b>	
<b>Indigenous Peoples (286)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	3,316		3,316	0
<b>Total Revenues</b>	<b>103,316</b>	<b>0</b>	<b>103,316</b>	<b>0</b>
Expenditures:				
Instruction	23,000			23,000
Support Services	10,000		267	9,733
End Fund Balance	70,316			70,316
<b>Total Expenditures</b>	<b>103,316</b>	<b>0</b>	<b>267</b>	<b>103,049</b>
<b>Fund Balance</b>			<b>103,049</b>	
<b>Musical Instruments (287)</b>				
Revenues:				
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
<b>Total Revenues</b>	<b>450,000</b>		<b>452,555</b>	<b>(2,555)</b>
Expenditures:				
Instruction	89,000	67,315	147,837	(126,151)
Support Services	61,000	3,740	6,739	50,521
End Fund Balance	300,000			300,000
<b>Total Expenditures</b>	<b>450,000</b>	<b>71,055</b>	<b>154,575</b>	<b>224,370</b>
<b>Fund Balance</b>			<b>297,980</b>	

	Budget	Encumb'd	YTD Actual	Remaining
<b>Pre-School Promise (288)</b>				
Revenues:				
State	459,576		41,611	417,965
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>459,576</b>		<b>41,611</b>	<b>417,965</b>
Expenditures:				
Instruction	415,795	250,946	176,470	(11,620)
Support Services	43,781	4,102	20,739	18,940
Enterprise		73	1,333	(1,405)
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>459,576</b>	<b>255,120</b>	<b>198,541</b>	<b>5,915</b>
<b>Fund Balance</b>			<b>(156,930) ***</b>	
<b>Student Investment Account (289/989)</b>				
Revenues:				
State	4,876,446			4,876,446
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>4,876,446</b>		<b>0</b>	<b>4,876,446</b>
Expenditures:				
Instruction	1,879,250	811,825	724,438	342,987
Support Services	2,827,342	1,243,408	1,002,456	581,478
Enterprise	1,759		164,434	(162,675)
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
<b>Total Expenditures</b>	<b>4,876,446</b>	<b>2,055,232</b>	<b>2,059,424</b>	<b>761,790</b>
<b>Fund Balance</b>			<b>(2,059,424) ***</b>	
<b>Curriculum (290)</b>				
Revenues:				
Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	900,000		900,000	0
<b>Total Revenues</b>	<b>1,900,000</b>		<b>1,900,000</b>	<b>0</b>
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			1,900,000
<b>Total Expenditures</b>	<b>1,900,000</b>		<b>0</b>	<b>1,900,000</b>
<b>Fund Balance</b>			<b>1,900,000</b>	

	Budget	Encumb'd	YTD Actual	Remaining
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local	500		2,088	(1,588)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
<b>Total Revenues</b>	<b>263,500</b>		<b>193,198</b>	<b>70,302</b>
Expenditures:				
Instruction	125,394	23,350	46,977	55,067
Support Services	48,106		14,678	33,428
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
<b>Total Expenditures</b>	<b>263,500</b>	<b>23,350</b>	<b>61,655</b>	<b>178,495</b>
<b>Fund Balance</b>			<b>131,543</b>	
<b>High School Success (292)</b>				
Revenues:				
State	1,373,700		176,744	1,196,956
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>1,373,700</b>		<b>176,744</b>	<b>1,196,956</b>
Expenditures:				
Instruction	606,332	299,201	264,671	42,460
Support Services	767,368	282,513	266,408	218,446
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
<b>Total Expenditures</b>	<b>1,373,700</b>	<b>581,715</b>	<b>531,080</b>	<b>260,906</b>
<b>Fund Balance</b>			<b>(354,336) ***</b>	
<b>Building Maintenance (293)</b>				
Revenues:				
Local	5,000		521,272	(516,272)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		1,650,000	760,000
Beg. Fund Balance *	350,000		498,447	(148,447)
<b>Total Revenues</b>	<b>2,765,000</b>		<b>2,669,719</b>	<b>95,281</b>
Expenditures:				
Support Services	1,499,000	256,107	578,216	664,677
Enterprise				
Facilities Acq & Const	676,000	88,121	931,850	(343,971)
End Fund Bal/Tfrs	590,000			590,000
<b>Total Expenditures</b>	<b>2,765,000</b>	<b>344,228</b>	<b>1,510,066</b>	<b>910,706</b>
<b>Fund Balance</b>			<b>1,159,653</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

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of January 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
<b>Food Services (294)</b>				
Revenues:				
Local	156,550		45,585	110,965
State	35,000		147,926	(112,926)
Federal	3,099,460		745,834	2,353,626
Beg. Fund Balance *	800,000		1,529,694	(729,694)
<b>Total Revenues</b>	<b>4,091,010</b>		<b>2,469,039</b>	<b>1,621,971</b>
Expenditures:				
Instruction	113,004	35,835	33,491	43,678
Support Services	32,715	13,561	20,376	(1,222)
Enterprise	3,645,291	2,347,488	1,228,090	69,713
Facilities Acq & Const	50,000		61,366	(11,366)
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>4,091,010</b>	<b>2,396,884</b>	<b>1,343,324</b>	<b>350,802</b>
<b>Fund Balance</b>			<b>1,125,715</b>	<b>***</b>
<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		628,883	671,117
Beg. Fund Balance *	880,500		1,115,428	(234,928)
<b>Total Revenues</b>	<b>2,180,500</b>		<b>1,744,311</b>	<b>436,189</b>
Expenditures:				
Instruction	1,232,000	70,394	441,630	719,976
Support Services	85,000	1,598	9,100	74,302
Enterprise	20,000	1,555	4,933	13,511
End Fund Balance	843,500			843,500
<b>Total Expenditures</b>	<b>2,180,500</b>	<b>73,548</b>	<b>455,663</b>	<b>1,651,290</b>
<b>Fund Balance</b>			<b>1,288,648</b>	
<b>Outdoor School for All (296)</b>				
Revenues:				
State	112,649			112,649
<b>Total Revenues</b>	<b>112,649</b>		<b>0</b>	<b>112,649</b>
Expenditures:				
Instruction	110,149			110,149
Support Services	2,500			
<b>Total Expenditures</b>	<b>112,649</b>	<b>0</b>	<b>0</b>	<b>112,649</b>
<b>Fund Balance</b>			<b>0</b>	<b>***</b>
<b>Technology (298)</b>				
Revenues:				
Local	653,020		114,921	538,099
Local - Tech Fees	46,800		24,955	21,845
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
<b>Total Revenues</b>	<b>2,844,820</b>		<b>2,346,764</b>	<b>498,056</b>
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	330,855	262,695	546,867
Contingency	300,000			300,000
End Fund Balance	1,366,903	1,366,903		0
<b>Total Expenditures</b>	<b>2,844,820</b>	<b>1,697,758</b>	<b>262,695</b>	<b>884,367</b>
<b>Fund Balance</b>			<b>2,084,070</b>	

	Budget	Encumb'd	YTD Actual	Remaining
<b>Vehicle Replacement (299)</b>				
Revenues:				
Local	20,500		2,152	18,348
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
<b>Total Revenues</b>	<b>194,000</b>		<b>162,525</b>	<b>31,475</b>
Expenditures:				
Support Services	194,000			194,000
End Fund Balance				
<b>Total Expenditures</b>	<b>194,000</b>		<b></b>	<b>194,000</b>
<b>Fund Balance</b>			<b>162,525</b>	
<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	6,746,068		3,002,800	3,743,268
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
<b>Total Revenues</b>	<b>16,356,560</b>		<b>12,739,272</b>	<b>3,617,288</b>
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
<b>Total Expenditures</b>	<b>16,356,560</b>		<b>0</b>	<b>16,356,560</b>
<b>Fund Balance</b>			<b>12,739,272</b>	
<b>GO Bonds Debt Service (330 &amp; 331)</b>				
Revenues:				
Local	5,559,380		5,406,195	153,185
Intermediate Sources			569	(569)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
<b>Total Revenues</b>	<b>7,036,865</b>		<b>7,079,473</b>	<b>(42,608)</b>
Expenditures:				
Debt Service	6,210,000		595,000	5,615,000
End Fund Balance	826,865			826,865
<b>Total Expenditures</b>	<b>7,036,865</b>		<b>595,000</b>	<b>6,441,865</b>
<b>Fund Balance</b>			<b>6,484,473</b>	
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	500,000		756,906	(256,906)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
<b>Total Revenues</b>	<b>1,900,000</b>		<b>2,320,605</b>	<b>(420,605)</b>
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	762,670	379,212	203,118
End Fund Balance	555,000			555,000
<b>Total Expenditures</b>	<b>1,900,000</b>	<b>762,670</b>	<b>379,212</b>	<b>758,118</b>
<b>Fund Balance</b>			<b>1,941,394</b>	

	Budget	Encumb'd	YTD Actual	Remaining
<b>Future Property Purchases Reserve (420)</b>				
Revenues:				
Local	2,500		5,670	(3,170)
Fund Trfers/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
<b>Total Revenues</b>	<b>1,052,505</b>		<b>1,055,670</b>	<b>(3,165)</b>
Expenditures:				
Facilities Acq & Const	1,052,505		10,000	1,042,505
End Fund Balance				
<b>Total Expenditures</b>	<b>1,052,505</b>		<b>10,000</b>	<b>1,042,505</b>
<b>Fund Balance</b>			<b>1,045,670</b>	
<b>Dental/Vision Self Insurance (610)</b>				
Revenues:				
Local	839,000		409,815	429,185
Beg. Fund Balance *	919,750		1,055,082	(135,332)
<b>Total Revenues</b>	<b>1,758,750</b>		<b>1,464,897</b>	<b>293,853</b>
Expenditures:				
Support Services	953,555		470,818	482,737
End Fund Balance	805,195			805,195
<b>Total Expenditures</b>	<b>1,758,750</b>		<b>470,818</b>	<b>1,287,932</b>
<b>Fund Balance</b>			<b>994,078</b>	
<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	756,500		345,297	411,203
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
<b>Total Revenues</b>	<b>2,221,500</b>		<b>1,928,501</b>	<b>292,999</b>
Expenditures:				
Support Services	440,300	4,181	195,316	240,803
End Fund Balance	1,781,200			1,781,200
<b>Total Expenditures</b>	<b>2,221,500</b>	<b>4,181</b>	<b>195,316</b>	<b>2,022,003</b>
<b>Fund Balance</b>			<b>1,733,185</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**  
**Bills & Claims Over \$10,000 - All Funds**  
**2022-2023 Fiscal Year**  
**January 2023**

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
1/6/2023	CASCADE CASEWORK CORP.	CABINETS & COUNTER TOPS - TOHS	16,010.00
1/6/2023	CURTIS RESTAURANT EQUIPMENT	HEATED HOLDING CABINETS - SCE & YVE	11,590.00
1/6/2023	GLAS ARCHITECTS	GYM & SEISMIC PROJECT DESIGNS - YVE	10,705.80
1/6/2023	PLATT ELECTRIC SUPPLY	SUPPLIES - VARIOUS LOCATIONS	16,267.05
1/6/2023	ROAD & DRIVEWAY CO	GRANDSTANDS FOUNDATION - NHS	56,189.48
1/6/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES - NOVEMBER	185,564.45
1/6/2023	SYNERGY SECURITY SOLUTIONS	ANNUAL FIRE INSPECTIONS ALL LOCATIONS	15,170.00
1/6/2023	WEBSTAIRANT	HEATED HOLDING CABINETS - NMS	14,647.15
1/6/2023	WOODWIND & BRASSWIND	VARIOUS INSTRUMENTS - TOES	20,823.00
1/6/2023	ZCS ENGINEERING INC	YVE SEISMIC PROJECT ENGINEERING/PROJECT MGMT	42,544.50
1/10/2023	DELL MARKETING, LP	LAPTOPS/DOCKING STATIONS-FOOD SVC, HSAS, AREA SVC COORDS	56,629.74
1/13/2023	AMAZON	SUPPLIES - VARIOUS LOCATIONS	14,921.69
1/13/2023	AMAZON	SUPPLIES - VARIOUS LOCATIONS	71,947.19
1/13/2023	DSL BUILDERS, LLC	CONSTRUCTION OF GYM - YVE	158,806.67
1/13/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES - SUBSTITUTES	22,899.24
1/13/2023	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	24,908.81
1/20/2023	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	19,157.00
1/20/2023	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	229,072.11
1/20/2023	MVBOA	BASKETBALL OFFICIALS & TOURNAMENT FEES - NHS, TOHS, WHS	15,338.50
1/20/2023	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	171,552.11
1/20/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	164,284.26
1/20/2023	WENGER CORP	CHAIR CART, CHOIR RISERS & PODIUM - TOHS	13,075.97
1/27/2023	COASTAL REFRIGERATION AND AIR	NMS WALK-IN FREEZER & FOOD SVC EQUIP REPAIRS - SCE, YVE, NHS	34,507.47
1/27/2023	DAY WIRELESS SYSTEMS	EMERGENCY RESPONDER RADIO COVERAGE SYSTEM - TAHS	141,388.53
1/27/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES - SUBSTITUTES	22,733.06
1/27/2023	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - DECEMBER	389,028.49
1/27/2023	RK CONSTRUCTION	GRANDSTANDS FOUNDATION - NHS	63,985.60

**LINCOLN COUNTY SCHOOL DISTRICT  
INVESTMENT REPORT  
January 2023**

<b>Oregon State Treasury - Local Government Investment Pool</b>	
Beginning Balance	\$ 53,948,388
Additions	2,012,066
Reductions	6,000,020
<b>Ending Balance</b>	<b><u><u>\$ 49,960,434</u></u></b>

<b>Oregon Coast Bank - Money Market Account</b>	
Beginning Balance	\$ 10,672,309
Additions	6,034,075
Reductions	3,500,000
<b>Ending Balance</b>	<b><u><u>\$ 13,206,385</u></u></b>

<b>Oregon Coast Bank - 12 Month Time CD (HELP Program)</b>	
.50% APY	
Beginning Balance	\$ 46,235
Additions	24
Reductions	-
<b>Ending Balance</b>	<b><u><u>\$ 46,258</u></u></b>

<b>Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)</b>	
1.66% APY	
Beginning Balance	\$ 377,237
Additions	
Reductions	-
<b>Ending Balance</b>	<b><u><u>\$ 377,237</u></u></b>

<b>Monthly Totals</b>	
Beginning Balance	\$ 65,044,169
Additions	8,046,165
Reductions	9,500,020
<b>Ending Balance</b>	<b><u><u>\$ 63,590,314</u></u></b>

<b><u>Interest Rates</u></b>	<b><u>Nov</u></b>	<b><u>Dec</u></b>	<b><u>Jan</u></b>
<b>LGIP</b>	<b>2.68%</b>	<b>3.04%</b>	<b>3.37%</b>
<b>Oregon Coast Bank</b>	<b>2.75%</b>	<b>3.14%</b>	<b>3.41%</b>