

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of November 30, 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 Projected 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	7,736,172	524,228	285,753	966,885	170,343	181,559	1,048,815	406,385	44,233,438 *	40,634,480	32,913,299	3,598,958	81%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	88,681	19,360	23,330	103,003	57,176	42,073	72,688	35,806	824,127 *	805,000	382,009	19,127	47%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	31,785	29,793	24,663	24,978	14,460	19,567	24,067	10,903	339,575	225,000	159,359	114,575	71%
Fees Charged to Grants			34,786	43,900	23,134	27,989	49,333	27,178	46,035	54,057	31,568	132,152	63,952	534,084	492,298	101,820	41,786	21%
Rentals						2,500			2,500			2,500		7,500	10,000	-	(2,500)	0%
Contributions														0	0	-	-	#DIV/0!
Other Local Income	489	7,040	146	51,052	7,782	45,369	49,783	31,088	48,601	50,473	66,536	57,921	155,633	571,913	665,162	66,509	(93,249)	10%
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										2,567		2,567	2,567	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,951,843	1,952,083	1,972,387	1,955,687	1,963,179	2,020,369			23,156,587	23,378,834	11,341,039	(222,247)	49%
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	10,316,112	2,624,581	2,505,122	3,147,689	2,309,687	2,811,169	1,696,082	672,679	89,206,330	84,080,642	63,123,208	6,093,484	75%
CUMULATIVE RESOURCES	21,805,448	23,866,055	25,911,663	28,179,622	63,123,208	73,439,320	76,063,901	78,569,023	81,716,712	84,026,399	86,837,568	88,533,651	89,206,330					

EXPENDITURES																		
Salaries (100)	569,730	740,007	2,358,387	2,392,744	2,555,044	2,493,945	2,455,633	2,540,984	2,467,620	2,472,443	2,555,988	6,084,707	0	29,687,232	29,741,290	8,615,912	(54,058)	29%
Employee benefits (200)	284,254	358,727	1,345,653	1,362,800	1,390,938	1,569,270	1,568,399	1,594,786	1,604,491	1,608,808	1,639,370	4,046,400	10,685	18,384,581	19,114,087	4,742,372	(729,506)	25%
Purchased services (300)	1,095,899	898,914	995,497	1,168,804	1,122,843	1,658,069	1,426,787	1,407,015	1,459,368	1,471,877	1,741,472	1,502,553	377,484	16,326,582	16,981,882	5,281,957	(655,300)	31%
Supplies (400)	77,086	330,141	171,283	131,920	47,977	153,838	153,120	141,849	157,568	223,113	286,240	406,749	229,247	2,510,132	3,071,592	758,408	(561,460)	25%
Capital outlay (500)	6,228			11,695	0	2,144	50	1,188	1,694	2,456	2,415	997		28,867	40,000	17,923	(11,133)	45%
Insurance/Other (600)	711,469	23,480	14,591	22,319	7,839	12,439	11,643	8,333	5,595	9,748	18,321	12,829	14,181	872,788	939,599	779,698	(66,811)	83%
Interfund Transfers (700)		1,650,000		400,000		3,500,000								5,550,000	5,550,000	2,050,000	-	37%
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	9,389,706	5,615,631	5,694,155	5,696,336	5,788,446	6,243,806	12,054,234	631,597	73,360,182	84,080,642	22,246,271	(2,078,268)	26%
CUMULATIVE EXPENDITURES	2,744,666	6,745,935	11,631,347	17,121,629	22,246,271	31,635,976	37,251,607	42,945,763	48,642,099	54,430,544	60,674,350	72,728,584	73,360,182					
Month-end Fund Balance	19,060,781	17,120,119	14,280,317	11,057,993	40,876,938	41,803,344	38,812,294	35,623,261	33,074,613	29,595,855	26,163,218	15,805,066	15,846,148	15,846,148			40,876,938	

Revenue Assumptions:		* Local Revenue - Projected	46,414,665
Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years		Local Revenue included in 5/19/22 SSF Estimate	42,936,508
Synergy software report clarification needed. YTD seems high, likely closer to Month-to-Date ADM.		Estimated 2022/23 SSF Adjustment (May 2024)	(3,478,157) Will depend on Actual Local Revenue at Yr End
Audited BFB \$1,692,373 higher than estimated in October		Anticipated Ending Fund Balance	12,367,991
Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds			

	Monthly ADM - Prior Years						Monthly ADMr Comparison	Monthly ADM 2022-23	YTD ADM 2022-23
	2016/17	2017-18	2018-19	2019-20	2020-21	2021-22			
	5,430.9	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	September	5,176.2	5,176.2
	5,451.6	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	October	5,120.0	5,111.6
	5,456.6	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	November	5,111.7	5,109.0
	5,485.7	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	December		
	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	January		
	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	February		
	5,463.4	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	March		
	5,438.9	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	April		
	5,410.1	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	May		
	5,357.7	5,332.9	5,482.5		5,090.2		June		
	5,440.0	5,443.2	5,482.5		5090.2		June YTD		

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

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

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	29,313,707	32,913,299	3,599,592	* Timing of payments varies
Prior years' taxes	47,794	57,797	10,003	* Timing of payments varies
Interest on Investments	10,323	51,169	40,846	Interest Rates are Climbing
Fees Charged to Grants	28,176	23,134	(5,042)	Timing of expenses
Rentals			-	
Contributions			-	
Other Local Income	50,215	7,782	(42,434)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,951,917	1,889,795	(62,122)	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds		611	611	
Beginning Fund Balance			-	
Total Monthly Revenue	31,402,132	34,943,586	3,541,453	
EXPENDITURES				
Salaries (100)	2,580,169	2,555,044	(25,125)	
Employee benefits (200)	1,627,984	1,390,938	(237,047)	
Purchased services (300)	1,379,928	1,122,843	(257,085)	
Supplies (400)	232,925	47,977	(184,947)	
Capital outlay (500)	3,683		(3,683)	
Insurance/Other (600)	20,010	7,839	(12,171)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,844,698	5,124,642	(720,057)	

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

**Lincoln County School District
Purchased Services Monthly Comparison
November 30, 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								116,405
Cleaning Services	164,284	164,404	164,284	167,168	5,369								665,510
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623								219,738
Rentals		26	20,964	1,202									22,192
Utilities	7,189	31,324	89,077	97,621	126,902								352,112
Transportation	2,534	122,421	155,125	384,589	421,158								1,085,827
Travel	159	D 3,592	6,047	9,110	3,806								22,715
Telephone		8,533	8,688	9,033	8,745								34,999
Postage	1,173	D 913	1,770	3,901									7,756
Advertising			4,464	1,899	1,200								7,563
Printing & Binding	4,076	4,076	16,545	8,320	4,251								37,268
Data Lines		163	163	163	163								654
Charter School Payments	846,891	423,853	423,853	423,853	423,853								2,542,303
Tuition		C 24,909	24,909	24,105	24,909								98,832
Audit Services													-
Legal Services	B -	4,272	7,471	756									12,499
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs				1,650									1,650
Election Services													-
Other General Professional Svcs	44,570	900	6,828	1,019	618								53,935
Total Purchased Services	1,095,899	898,914	995,497	1,168,804	1,122,843	-	-	-	-	-	-	-	5,281,957
For Reference Only:													
Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	-	-	-	-	-	-	-	-
Less Charter School Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	-	-	-	-	-	-
Balance of Purchased Services	246,474	352,640	416,519	360,362	277,833	-	-	-	-	-	-	-	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

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of November 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	1,101,756		230,510	871,246
Intermediate				
State	4,634,711		86,143	4,548,568
Federal	13,670,355		577,031	13,093,324
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	19,517,987
Total Revenues	21,046,501		2,422,197	18,624,304
Expenditures:				
Instruction	6,712,188	3,624,080	1,461,394	1,626,715
Support Services	6,826,064	1,431,115	958,288	4,436,661
Enterprise	566,563	108,510	60,354	397,699
Facilities Acq & Const	6,941,686	4,010,517	583,974	2,347,195
End Fund Bal/Tfrs				0
Total Expenditures	21,046,501	9,174,222	3,064,010	8,808,269
Fund Balance			(641,813) ***	
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	143,609	52,215	(106,823)
Support Services	61,000		2,113	58,887
End Fund Balance	300,000			300,000
Total Expenditures	450,000	143,609	54,328	252,063
Fund Balance			398,227	

	<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	311,056	104,660	79
Support Services	43,781	9,020	10,450	24,311
Enterprise		326	642	(968)
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,576	320,402	115,752	23,422
Fund Balance			(74,141) ***	
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	1,008,365	494,380	247,781
Support Services	2,755,102	1,542,250	627,972	584,880
Enterprise			164,434	
Facilities Acq & Const		790	168,096	
End Fund Balance				
Total Expenditures	4,505,628	2,551,404	1,454,882	499,341
Fund Balance			(1,454,882) ***	
Curriculum (290)				
Revenues:				
Transfers	1,000,000			1,000,000
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		900,000	1,000,000
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			1,900,000
Total Expenditures	1,900,000		0	1,900,000
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	500		1,342	(842)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		192,452	71,048
Expenditures:				
Instruction	125,394	24,688	27,674	73,032
Support Services	48,106	3,863	10,442	33,801
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
Total Expenditures	263,500	28,551	38,115	196,833
Fund Balance			154,337	
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	289,297	160,050	156,985
Support Services	767,368	354,625	169,882	242,860
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,373,700	643,923	329,932	399,845
Fund Balance			(153,189) ***	
Building Maintenance (293)				
Revenues:				
Local	5,000		514,138	(509,138)
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		2,662,585	102,415
Expenditures:				
Support Services	1,499,000	343,055	230,829	925,116
Enterprise				
Facilities Acq & Const	676,000	249,207	789,982	(363,188)
End Fund Bal/Tfrs	590,000			590,000
Total Expenditures	2,765,000	592,262	1,020,811	1,151,928
Fund Balance			1,641,775	

* 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 November 30, 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		99,792	(64,792)
Federal	3,099,460		513,010	2,586,450
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		2,162,180	1,928,830
Expenditures:				
Instruction	113,004	50,132	18,910	43,962
Support Services	32,715	18,941	14,959	(1,184)
Enterprise	3,645,291	3,310,416	650,086	(315,211)
Facilities Acq & Const	50,000	22,792	46,242	(19,034)
End Fund Balance	250,000			250,000
Total Expenditures	4,091,010	3,402,280	730,196	(41,467)
Fund Balance			1,431,983 ***	
Student Activities (295)				
Revenues:				
Local	1,300,000		487,358	812,642
Beg. Fund Balance *	880,500		1,122,920	(242,420)
Total Revenues	2,180,500		1,610,278	570,222
Expenditures:				
Instruction	1,232,000	133,778	209,520	888,702
Support Services	85,000	7,866	982	76,152
Enterprise	20000	343	2,500	17,157
End Fund Balance	843,500			843,500
Total Expenditures	2,180,500	141,987	213,002	1,825,511
Fund Balance			1,397,276	
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		103,605	549,415
Local - Tech Fees	46,800		22,365	24,435
Transfers	1,500,000			1,500,000
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		832,858	2,011,962
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	342,532	238,279	559,606
Contingency	300,000			300,000
End Fund Balance	1,366,903			1,366,903
Total Expenditures	2,844,820	342,532	238,279	2,264,009
Fund Balance			594,579	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	20,500		1,271	19,229
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		161,644	32,356
Expenditures:				
Support Services	194,000			194,000
End Fund Balance				
Total Expenditures	194,000			194,000
Fund Balance			161,644	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		1,926,327	4,819,741
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		11,662,799	4,693,761
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			11,662,799	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		4,490,600	1,068,780
Intermediate Sources			352	(352)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		6,163,662	873,203
Expenditures:				
Debt Service	6,210,000			6,210,000
End Fund Balance	826,865			826,865
Total Expenditures	7,036,865		0	7,036,865
Fund Balance			6,163,662	
Capital Construction Fund (405)				
Revenues:				
Local	500,000		544,566	(44,566)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,108,265	(208,265)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	856,860	219,570	268,570
End Fund Balance	555,000			555,000
Total Expenditures	1,900,000	856,860	219,570	823,570
Fund Balance			1,888,695	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500			2,500
Fund Tfrs/Asset Sales	1,000,005			1,000,005
Beg. Fund Balance *				0
Total Revenues	1,002,505			1,002,505
Expenditures:				
Facilities Acq & Const	1,002,505			1,002,505
End Fund Balance				
Total Expenditures	1,002,505			1,002,505
Fund Balance			0	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		254,814	584,186
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,309,896	448,854
Expenditures:				
Support Services	953,555		340,731	612,824
End Fund Balance	805,195			805,195
Total Expenditures	1,758,750		340,731	1,418,019
Fund Balance			969,164	
District Medical Group HRA (620)				
Revenues:				
Local	756,500		197,771	558,729
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		1,780,975	440,525
Expenditures:				
Support Services	440,300	39,104	98,225	302,971
End Fund Balance	1,781,200			1,781,200
Total Expenditures	2,221,500	39,104	98,225	2,084,171
Fund Balance			1,682,749	

* 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
2022-2023 Fiscal Year
November 2022

Date	Payee	Description	Amount
11/4/2022	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - OCTOBER	\$ 392,947.33
11/4/2022	OMLID & SWINNEY	CVH SPRINKLER PUMP RENTAL - INSURANCE WILL REIMB	\$ 12,000.00
11/4/2022	SHIFFLER EQUIPMENT SALES	HUSH PANELS - HSAs, MUSIC STANDS, CAFETERIA TABLES	\$ 31,247.89
11/4/2022	KAJEET INC	BUS WIFI	\$ 91,480.40
11/4/2022	GROUND FX LANDSCAPE MANAGEMENT LLC	HYDROSEEDING 12 ACRES - NORTH AREA PROPERTY	\$ 54,072.00
11/4/2022	GARAGE DOOR SALES	FIRE DOORS - TOHS, NHS	\$ 12,310.00
11/11/2022	UW COLLEGE OF EDUCATION	PROFESSIONAL DEV - INSTRUCTIONAL LEADERSHIP	\$ 12,825.00
11/11/2022	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	\$ 24,908.81
11/18/2022	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	\$ 19,157.00
11/18/2022	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 209,094.40
11/18/2022	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 172,182.12
11/18/2022	VOYAGER SOPRIS LEARNING	SPECIAL ED CURRICULUM	\$ 18,625.50
11/18/2022	ULTRASONIC INC	INSTALLATION OF CAFETERIA SOUND SYSTEMS	\$ 12,541.00
11/18/2022	LINCOLN GLASS CO., INC	NHS VESTIBULE GLASS, \$2,000 REPLACEMENT GLASS	\$ 49,032.98
11/22/2022	ESS WEST, LLC	CONTRACTED SUBSTITUTES	\$ 63,629.16

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 18,811,950
Additions	39,067,399
Reductions	5,000,000
Ending Balance	\$ 52,879,350

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 12,618,043
Additions	5,025,863
Reductions	5,400,000
Ending Balance	\$ 12,243,907

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	
Reductions	-
Ending Balance	\$ 376,955

Monthly Totals	
Beginning Balance	\$ 31,853,183
Additions	44,093,263
Reductions	10,400,000
Ending Balance	\$ 65,546,446

<u>Interest Rates</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>
LGIP	1.84%	2.10%	2.68%
Oregon Coast Bank	1.86%	2.16%	2.75%