

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2025-26

Year To Date Transactions as of December 31, 2025 - UNAUDITED

	Period 1 Actual July '25	Period 2 Actual Aug '25	Period 3 Actual Sept '25	Period 4 Actual Oct '25	Period 5 Actual Nov '25	Period 6 Actual Dec '25	Period 7 Projected Jan '26	Period 8 Projected Feb '26	Period 9 Projected March '26	Period 10 Projected April '26	Period 11 Projected May '26	Period 12 Projected June '26	Period 13 Projected July '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	Year-To-Date 2025-26 Actuals	YTD Diff Budget vs. Projected	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					37,845,135	3,204,429	582,030	293,570	1,139,930	165,252	173,936	1,180,286	512,633	45,097,202 *	46,319,020	41,049,564	(1,221,818)	89%
Prior years' taxes		171,229	139,791	86,762	61,844	111,207	35,009	36,348	60,119		36,228	108,326	26,528	873,390 *	805,000	570,833	68,390	71%
Interest on Investments	90,611	92,604	86,620	76,655	101,808	162,039	95,836	86,701	81,665	60,400	63,910	94,442	30,061	1,123,352	805,515	610,337	317,837	76%
Fees Charged to Grants				16,972	26,917	21,957	35,628	22,862	28,694	42,995	26,897	143,396	76,979	443,296	439,247	65,845	4,049	15%
Rentals							2,121			1,273		1,869	496	5,758	10,000	-	(4,242)	0%
Contributions														0		-	-	#DIV/0!
Other Local Income	25,383	(10,706)	689	29,289	99,993	27,636	78,640	43,783	79,833	88,556	105,884	130,580	359,596	1,059,156	1,169,587	172,284	(110,431)	15%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support						230,542								230,542	246,000	230,542	(15,458)	94%
County School Fund					217,014							180,125		397,139 *	300,000	217,014	97,139	72%
Other, Hvy Eq Rent Tax, etc		1,250			78									1,328		1,328	1,328	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,696,772	1,847,277	1,847,277	1,844,295	1,844,295	1,901,395	1,844,295	1,963,206	1,963,206	1,963,206	1,963,206			22,678,430	22,621,328	12,981,311	57,102	57%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund								102,784	147,959	113,457			136,070	500,270 *	658,590	-	(158,320)	0%
State Timber					347,013							277,429		624,442 *	500,000	347,013	124,442	69%
Unrst'd Grants, HCD, Wildfire											200,000			200,000	200,000	-	-	0%
FEDERAL SOURCES:																		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb													50,000	50,000	50,000	-	-	0%
OTHER RESOURCES:																		
Interfund Transfer														0		-	-	#DIV/0!
Sale of Assets/Ins Proceeds			597											597		597	597	#DIV/0!
Beginning Fund Balance	15,192,860													15,192,860	13,924,568	15,192,860	1,268,292	109%
Total Monthly Revenues	19,005,627	2,101,654	2,074,974	2,053,973	40,544,097	5,659,204	2,673,559	2,549,253	3,501,406	2,435,138	2,570,061	2,116,453	1,192,363	88,477,762	88,048,855	71,439,528	428,907	81%
CUMULATIVE RESOURCES	19,005,627	21,107,281	23,182,254	25,236,227	65,780,324	71,439,528	74,113,087	76,662,340	80,163,746	82,598,885	85,168,946	87,285,399	88,477,762					

EXPENDITURES

Salaries (100)	588,666	779,588	2,891,098	2,982,315	3,114,580	2,967,965	2,913,103	3,029,685	2,921,568	2,872,430	3,071,529	7,071,825		35,204,352	35,239,168	13,324,211	(34,816)	38%
Employee benefits (200)	248,053	329,273	1,359,103	1,503,744	1,396,182	1,387,821	1,539,259	1,561,806	1,553,336	1,552,980	1,598,304	3,900,970		17,930,831	18,640,916	6,224,177	(710,085)	33%
Purchased services (300)	1,318,821	905,005	1,143,470	1,913,800	1,670,961	1,534,895	1,691,000	1,601,584	1,662,467	1,722,361	2,096,199	2,033,350	580,091	19,874,004	19,916,806	8,486,953	(42,802)	43%
Supplies (400)	102,433	204,326	281,184	123,145	83,318	86,498	107,849	100,668	88,951	161,260	184,751	274,066	205,885	2,004,335	2,114,981	880,905	(110,646)	42%
Capital outlay (500)						0		4,983	3,759	24,509	24,132	36,486	9,830	103,700	204,580	-	(100,880)	0%
Insurance/Other (600)	1,204,466	4,428	33,646	35,418	1,723	3,045	13,796	5,446	6,134	9,732	41,954	28,605	31,166	1,419,557	1,387,759	1,282,726	31,798	92%
Interfund Transfers (700)												1,345,198		1,345,198	1,345,198	-	-	0%
Contingency (800)														0	3,750,000	-	(3,750,000)	0%
Unappropriated Funds (800)														0	5,449,457	-	(5,449,457)	0%
Total Monthly Expenditures	3,462,439	2,222,621	5,708,501	6,558,421	6,266,764	5,980,225	6,265,007	6,304,171	6,236,215	6,343,271	7,016,867	14,690,501	826,972	77,881,977	88,048,865	30,198,972	(10,166,888)	34%
CUMULATIVE EXPENDITURES	3,462,439	5,685,060	11,393,561	17,951,983	24,218,747	30,198,972	36,463,979	42,768,150	49,004,365	55,347,636	62,364,504	77,055,005	77,881,977					
Month-end Fund Balance	15,543,188	15,422,221	11,788,693	7,284,244	41,561,577	41,240,556	37,649,108	33,894,190	31,159,381	27,251,248	22,804,442	10,230,394	10,595,785	10,595,785			41,240,556	

Revenue Assumptions:

Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years

* Local Revenue - Projected	47,492,442
Local Revenue included in 3/3/25 SSF Estimate	48,582,610

Estimated 2024/25 SSF Adjustment (May 2026)

1,090,167 Depends on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance	11,685,952
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Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(9,199,457)
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Less Estimated Building Ending Fund Balance for use in 2025-26 (1,000,228)

Excess Ending Fund Balance	1,486,268
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							Monthly ADMr - Prior Years	Monthly ADMr	YTD ADMr	Yr to Yr Diff	Budgeted	YTD Diff						
							<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>		<u>2025-26</u>	<u>2025-26</u>			
Expenditure Assumptions:							5,567.9	4,892.4	5,163.5	5,095.5	4,959.1	4,775.6	September	4,641.8	4,641.8	(133.8)	4,536.5	105.3
Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years							5,586.5	4,945.8	5,189.8	5,111.6	4,984.2	4,767.7	October	4,643.9	4,641.6	(123.8)		105.1
Amounts adjusted due to correcting F/M staff wages & benefits to bond fund for bond projects.							5,596.7	4,968.0	5,191.8	5,109.0	4,974.9	4,757.7	November	4,626.9	4,624.2	(130.8)		87.7
							5,585.9	5,089.1	5,192.9	5,098.5	4,961.0	4,746.6	December	4,609.3	4,631.3	(137.3)		94.8
							5,577.6	5,054.0	5,184.1	5,095.4	4,945.4	4,726.8	January					
							5,569.1	5,052.3	5,180.8	5,103.0	4,935.4	4,716.6	February					
COVID-19							5,048.6	5,170.4	5,101.0	4,911.4	4,709.8	March						
ADM Frozen							5,048.6	5,167.2	5,097.6	4,872.3	4,700.5	April						
2nd Qtr (Dec)							5,049.0	5,157.0	5,093.8	4,859.1	4,690.4	May						
							5,090.2	5,122.6	5,007.0	4,833.5	4,618.9	June						
								5,090.2	5,122.6	5,072.2	4,916.2	4,687.2	June YTD					

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Lincoln County School District
2025-26 Monthly Comparison - General Fund Projected to Actual
December 2025

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments	
LOCAL SOURCES:					
Current year's levy	4,332,085	3,204,429	(1,127,656)	* Likely timing diff Nov/Feb pmt	
Prior years' taxes	96,091	111,207	15,116	*	
Interest on Investments	113,054	162,039	48,985	Varies based on expense/timing	
Fees Charged to Grants	15,912	21,957	6,045		
Rentals			-		
Contributions			-		
Other Local Income	96,989	27,636	(69,353)		
INTERMEDIATE SOURCES:					
ESD - Severe Disability Support		230,542	230,542	Full Yr Pmt - Usually 2 pmts	
County School Fund			-		*
Other, Hvy Eq Rent Tax, etc			-		
STATE SOURCES:					
SSF- Current Year	1,844,295	1,901,395	57,100	*	
SSF- Prior Year			-	*	
Common School Fund			-	*	
State Timber			-	*	
Unrestricted Grants	57,705		(57,705)	*	
FEDERAL SOURCES:					
Federal Forest Fees			-		
Foster Care Transport Reimb			-		
OTHER RESOURCES:					
Interfund Transfer			-		
Sale of Assets/Ins Proceeds			-		
Beginning Fund Balance			-		
Total Monthly Revenue	6,556,131	5,659,204	(896,927)		
EXPENDITURES					
Salaries (100)	2,955,381	2,967,965	12,584	Add'l 2% Licensed COLA	
Employee benefits (200)	1,541,634	1,387,821	(153,813)		
Purchased services (300)	2,143,977	1,534,895	(609,082)		
Supplies (400)	136,605	86,498	(50,107)		
Capital outlay (500)	1,774	0	(1,774)		
Insurance/Other (600)	16,865	3,045	(13,820)		
Interfund Transfers (700)	250,441		(250,441)		
Contingency (800)					
Unappropriated Funds (800)					
Total Monthly Expenditures	7,046,679	5,980,225	(1,066,454)		

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

** Projections based on budget and average % received/expended during same time period over past 7 years. Updated 12/4/25

Lincoln County School District
2025-26 General Fund - Purchased Services Monthly Comparison
December 2025

	July	Aug	Sept		Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	400	988	29,919		73,764	62,803	47,616							215,490
Cleaning Services	195,560	195,560	195,560		195,560	195,560	195,560							1,173,363
Repairs & Maint	45,180	59,774	28,638		24,319	10,191	17,292							185,393
Rentals	1,615	29,368	1,615		8,440	2,403	4,638							48,080
Utilities	134	36,667	115,382		120,757	137,600	159,969							570,509
Transportation	77	3,668	199,468	B	874,441	681,519	508,716							2,267,890
Travel	1,862	7,149	756		4,138	8,368	3,163							25,437
Telephone		8,522	4,330		12,695	4,688	9,663							39,898
Postage	2,042	1,529	3,515		3,879	2,176	5,719							18,861
Advertising	115	15												130
Printing & Binding	4,147	4,956	15,655		12,375	10,503	7,273							54,909
Data Lines		390	300		492	195	127							1,505
Charter School Pmts	1,027,152	513,577	513,577		513,577	513,577	513,577							3,595,037
Tuition		33,166	33,166		32,096	33,166	32,096							163,689
Audit Services					15,000									15,000
Legal Services		300	1,476		19,976	6,974	4,082							32,807
Architect/Engr Svcs					1,065	400								1,465
Neg/Labor Consltg														-
Managemnt Svcs							23,276							23,276
Data/Tech Svcs														-
Election Services														-
Other Gen Prof Svcs	40,537	9,375	112		1,227	838	2,127							54,215
Total	1,318,821	905,005	1,143,470		1,913,800	1,670,961	1,534,895	-	-	-	-	-	-	8,486,953

For Reference Only:

Less Transportation	(77)	(3,668)	(199,468)		(874,441)	(681,519)	(508,716)	-	-	-	-	-	-	
Charter Sch Pmts	(1,027,152)	(513,577)	(513,577)		(513,577)	(513,577)	(513,577)	-	-	-	-	-	-	

Purchased Services	291,593	387,760	430,425		525,782	475,865	512,602	-	-	-	-	-	-	A
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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: Includes July - Sept Invoices with Fixed Costs

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	2,644,752		834,304	1,810,448
Intermediate				
State	4,745,548		363,185	4,382,364
Federal	8,116,673		1,530,050	6,586,623
Beg. Fund Balance *	2,946,543		2,830,894	115,649
Total Revenues	18,453,516		5,558,434	12,895,083
Expenditures:				
Instruction	5,360,909	2,102,280	1,258,847	1,999,782
Support Services	8,388,582	1,210,273	1,478,751	5,699,558
Enterprise	854,442	85,344	136,823	632,274
Facilities Acq & Const	3,849,584	307,742	53,189	3,488,652
End Fund Bal/Tfrs				0
Total Expenditures	18,453,516	3,705,639	2,927,610	11,820,267
Fund Balance			2,630,824	***

Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	86,279		186,279	(100,000)
Total Revenues	86,279	0	186,279	(100,000)
Expenditures:				
Instruction	86,279	9,501		76,778
Support Services				0
End Fund Balance				0
Total Expenditures	86,279	9,501	0	76,778
Fund Balance			186,279	
Less Encumbered			9,501	
Available for Expenditure			176,778	

Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	433,661		533,656	(99,995)
Total Revenues	433,661		533,656	(99,995)
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	433,661	0	0	433,661
Fund Balance			533,656	
Less Encumbered			0	
Available for Expenditure			533,656	

* 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

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of December 31, 2025 - UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	563,400		128,624	434,776
Beg. Fund Balance*			0	0
Total Revenues	563,400		128,624	434,776
Expenditures:				
Instruction	525,968	293,438	154,919	77,611
Support Services	50,996	33,648	16,191	1,158
Enterprise	19,116			19,116
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	596,080	327,086	171,109	97,885
Fund Balance			(42,485)	***

Student Investment Account (289/989)				
Revenues:				
State	5,037,550		1,421,228	3,616,321
Beg. Fund Balance*				0
Total Revenues	5,037,550		1,421,228	3,616,321
Expenditures:				
Instruction	2,541,627	1,380,366	778,478	382,783
Support Services	2,231,186	1,501,850	727,133	2,203
Enterprise	264,736		245,160	19,576
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,037,550	2,882,216	1,750,771	404,563
Fund Balance			(329,543)	***

Curriculum (290)				
Revenues:				
Local	80,000		101,275	(21,275)
Transfers	500,000			500,000
Beg. Fund Balance*	5,440,952		4,908,824	532,128
Total Revenues	6,020,952		5,010,099	1,010,853
Expenditures:				
Instruction	1,098,000	2,054	576,594	519,352
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	2,054	576,594	5,442,304
Fund Balance			4,433,505	
Less Encumbered			0	
Available for Expenditure			4,433,505	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local			3,796	(3,796)
State	72,519			72,519
Beg. Fund Balance *	205,142		172,991	32,151
Total Revenues	277,661		176,787	100,874
Expenditures:				
Instruction	180,216	10,186	10,421	159,609
Support Services	24,926	385	8,869	15,672
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	10,571	19,290	247,800
Fund Balance			157,498	
Less Encumbered			10,571	
Available for Expenditure			146,927	

High School Success (292)				
Revenues:				
State	1,534,608		767,304	767,304
Beg. Fund Balance *				0
Total Revenues	1,534,608		767,304	767,304
Expenditures:				
Instruction	812,675	452,356	241,068	119,251
Support Services	721,933	182,858	159,100	379,974
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,534,608	635,215	400,168	499,226
Fund Balance			367,136	***

Building Maintenance (293)				
Revenues:				
Local	50,000		52,232	(2,232)
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	2,235,005		2,485,580	(250,575)
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	145,024	122,542	407,434
Enterprise				
Facilities Acq & Const	1,185,005		187,420	997,585
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	145,024	309,963	1,780,018
Fund Balance			2,175,618	
Less Encumbered			145,024	
Available for Expenditure			2,030,594	

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	269,150		48,582	220,568
State	125,000		2,143	122,857
Federal	3,326,636		677,685	2,648,951
Sale/Loss of Assets			76,537	(76,537)
Beg. Fund Balance *	100,000		196,889	(96,889)
Total Revenues	3,820,786		1,001,835	2,818,951
Expenditures:				
Instruction	68,210	31,284	33,623	3,303
Support Services	37,724	18,843	16,379	2,503
Enterprise	3,714,852	2,409,144	832,121	473,587
Total Expenditures	3,820,786	2,459,271	882,122	479,392
Fund Balance			119,713	***

Student Activities (295)				
Revenues:				
Local	1,380,723		839,390	541,333
Beg. Fund Balance *	1,500,000		1,303,089	196,911
Total Revenues	2,880,723		2,142,479	738,244

Expenditures:				
Instruction	1,500,723	133,135	577,461	790,126
Support Services	110,000	795	6,797	102,408
Enterprise	100,000			100,000
Facilities Acq & Const		31,470	2,250	(33,720)
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	165,401	586,508	2,128,814
Fund Balance			1,555,971	
Less Encumbered			165,401	
Available for Expenditure			1,390,570	

Outdoor School for All (296)				
Revenues:				
State	327,689			327,689
Total Revenues	327,689		0	327,689
Expenditures:				
Instruction	306,018			306,018
Support Services	21,671			21,671
Total Expenditures	327,689	0	0	327,689
Fund Balance			0	***

Technology (298)				
Revenues:				
Local	20,515		103,531	(83,016)
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,438,189	36,811
Total Revenues	4,995,515		4,541,720	453,796
Expenditures:				
Instruction	334,000			334,000
Support Services	463,989	21,761	179,700	262,528
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526	3,197,526		0
Total Expenditures	4,995,515	3,219,287	179,700	1,596,528
Fund Balance			4,362,019	
Less Encumbered			3,219,287	
Available for Expenditure			1,142,733	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of December 31, 2025 - UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Vehicle Replacement (299)				
Revenues:				
Local	128,500		2,473	126,027
Sale of Assets				0
Beg. Fund Balance *	96,557		163,144	(66,587)
Total Revenues	225,057		165,617	59,440
Expenditures:				
Support Services	225,057		55,348	169,709
End Fund Balance				
Total Expenditures	225,057	0	55,348	169,709
Fund Balance			110,270	
Less Encumbered			0	
Available for Expenditure			110,270	

PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		1,641,847	3,208,789
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)
Total Revenues	12,013,202		10,484,985	1,528,217

Expenditures:				
Debt Service	6,167,240			6,167,240
End Fund Balance	5,845,962			5,845,962
Total Expenditures	12,013,202	0	0	12,013,202
Fund Balance			10,484,985	

GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420		5,261,899	917,521
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)
Total Revenues	21,737,005		14,709,205	7,027,800

Expenditures:				
Debt Service	15,042,000		20,426	15,021,574
Transfers	6,695,005			6,695,005
End Fund Balance				0
Total Expenditures	21,737,005	0	20,426	21,716,579
Fund Balance			14,688,779	

Capital Construction Fund (405)				
Revenues:				
Local	620,000		291,145	328,855
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)
Total Revenues	2,564,505		2,262,915	301,590
Expenditures:				
Support Services	510,000		42,999	467,001
Facilities Acq & Const	2,054,505	500,000	391,831	1,162,674
Total Expenditures	2,564,505	500,000	434,830	1,629,675
Fund Balance			1,828,085	
Less Encumbered			500,000	
Available for Expenditure			1,328,085	

* 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

	Budget	Encumb'd	YTD Actual	Remaining
OSCIM Grant - Capital Construction Fund				
Revenues:				
State				0
Beg. Fund Balance *				0
Total Revenues	0		0	0
Expenditures:				
Support Services				0
Facilities Acq & Const				0
Total Expenditures	0	0	0	0
Fund Balance			0	
Less Encumbered			0	
Available for Expenditure			0	

Future Property Purchases Reserve (420)				
Revenues:				
Local	25,000		27,131	(2,131)
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Total Revenues	1,181,355		1,209,696	(28,341)

Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Transfers	5			
Total Expenditures	1,181,355			1,181,355
Fund Balance			1,209,696	

Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		372,484	639,099
Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	2,368,211		1,705,355	662,856

Expenditures:				
Support Services	988,107		509,305	478,802
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		509,305	1,858,906
Fund Balance			1,196,050	
Less Encumbered			0	
Available for Expenditure			1,196,050	

District Medical Group HRA (620)				
Revenues:				
Local	910,000		439,437	470,563
Beg. Fund Balance	3,217,270		3,438,617	(221,347)
Total Revenues	4,127,270		3,878,054	249,216

Expenditures:				
Support Services	1,114,655	10,980	303,831	799,844
End Fund Balance	3,012,615			3,012,615
Total Expenditures	4,127,270	10,980	303,831	3,812,459
Fund Balance			3,574,223	
Less Encumbered			10,980	
Available for Expenditure			3,563,243	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2025-26 Fiscal Year
DECEMBER 2025

Date	Payee	Description	Amount
12/5/2025	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 321,763.13
12/5/2025	SODEXO, INC & AFFILIATES (CUST)	2025-26 CONTRACTED SERVICES	\$ 196,019.30
12/5/2025	APPLE INC.	STAFF TECHNOLOGY	\$ 35,160.00
12/12/2025	VOYAGER SOPRIS LEARNING	ELEMENTARY AND SPED CURRICULUM	\$ 28,619.60
12/12/2025	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 32,095.80
12/12/2025	EDUPOINT EDUCATIONAL SYSTEMS	STUDENT INFORMATION SYSTEM FEES	\$ 75,329.00
12/12/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 479,494.74
12/12/2025	EDDYVILLE CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 115,231.00
12/12/2025	SILETZ VALLEY CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 231,573.00

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
December 31, 2025**

Piper Sandler & Co Brokerage Account, Bank of New York - Pershing

US Treasury Fixed Income Securities

Beginning Balance	\$ -
Additions	20,117,226
Reductions	
Ending Balance	\$ 20,117,226

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$ 67,771,451
Additions	5,317,464
Reductions	22,375,000
Ending Balance	\$ 50,713,915

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds

Beginning Balance	\$ 1,625,804
Additions	262,976
Reductions	183,150
Ending Balance	\$ 1,705,630

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds

Beginning Balance	\$ 1,850,238
Additions	299,517
Reductions	217,970
Ending Balance	\$ 1,931,785

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 17,138,887
Additions	22,431,354
Reductions	25,553,829
Ending Balance	\$ 14,016,411

Oregon Coast Bank - 9 Month Time CD (Fund 331 QSCB Sinking Fund)

3.94%

Beginning Balance	\$ 1,899,504
Additions	18,659
Reductions	-
Ending Balance	\$ 1,918,163

Monthly Totals

Beginning Balance	\$ 90,285,884
Additions	\$ 28,329,970
Reductions	\$ 48,329,949
Ending Balance	\$ 70,285,904

Interest Rates

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
LGIP	4.57%	4.43%	4.25%
Oregon Coast Bank	4.55%	4.30%	4.30%