

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

**Fiscal Year 2025-26**

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

<b>R E V E N U E S</b>	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		
<b>LOCAL SOURCES:</b>																				
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%		
<b>INTERMEDIATE SOURCES:</b>																				
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, Hwy Eq Rent Tax, etc	1,250			78										1,328			1,328	1,328	#DIV/0!	
<b>STATE SOURCES:</b>																				
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%	
Unrstd Grants, HCD, Wildfire										200,000			200,000		200,000		-	0%		
<b>FEDERAL SOURCES:</b>																				
Federal Forest Fees												0				-	-	#DIV/0!		
Foster Care Transp Reimb												50,000	50,000		50,000		-	-	0%	
<b>OTHER RESOURCES:</b>																				
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%	
<b>Total Monthly Revenues</b>	<b>19,005,627</b>	<b>2,101,654</b>	<b>2,074,974</b>	<b>2,053,973</b>	<b>40,544,097</b>	<b>5,659,204</b>	<b>2,673,559</b>	<b>2,549,253</b>	<b>3,501,406</b>	<b>2,435,138</b>	<b>2,570,061</b>	<b>2,116,453</b>	<b>1,192,363</b>	<b>88,477,762</b>	<b>88,048,855</b>	<b>71,439,528</b>	<b>428,907</b>	<b>81%</b>		
<b>CUMULATIVE RESOURCES</b>	<b>19,005,627</b>	<b>21,107,281</b>	<b>23,182,254</b>	<b>25,236,227</b>	<b>65,780,324</b>	<b>71,439,528</b>	<b>74,113,087</b>	<b>76,662,340</b>	<b>80,163,746</b>	<b>82,598,885</b>	<b>85,168,946</b>	<b>87,285,399</b>	<b>88,477,762</b>							

**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		0	3,750,000		(3,750,000)</		

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

REVENUES	Actual Compared to			Comments
	Projected**	Actual	Projected	
<b>LOCAL SOURCES:</b>				
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	
Fees Charged to Grants	15,912	21,957	6,045	Varies based on expense/timing
Rentals			-	
Contributions			-	
Other Local Income	96,989	27,636	(69,353)	
<b>INTERMEDIATE SOURCES:</b>				
ESD - Severe Disability Support		230,542	230,542	Full Yr Pmt - Usually 2 pmts
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
<b>STATE SOURCES:</b>				
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)	*
<b>FEDERAL SOURCES:</b>				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
<b>OTHER RESOURCES:</b>				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
<b>Total Monthly Revenue</b>	<b>6,556,131</b>	<b>5,659,204</b>	<b>(896,927)</b>	
<b>EXPENDITURES</b>				
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)				
<b>Total Monthly Expenditures</b>	<b>7,046,679</b>	<b>5,980,225</b>	<b>(1,066,454)</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 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
<b>Total</b>	<b>1,318,821</b>	<b>905,005</b>	<b>1,143,470</b>		<b>1,913,800</b>	<b>1,670,961</b>	<b>1,534,895</b>	-	-	-	-	-	<b>8,486,953</b>

**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**

<b>Services</b>	<b>291,593</b>	<b>387,760</b>	<b>430,425</b>	<b>525,782</b>	<b>475,865</b>	<b>512,602</b>	-	-	-	-	-	<b>A</b>
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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**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
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	<u>18,453,516</u>		<u>5,558,434</u>	<u>12,895,083</u>
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	<u>18,453,516</u>	<u>3,705,639</u>	<u>2,927,610</u>	<u>11,820,267</u>
<b>Fund Balance</b>			<u><u>2,630,824</u></u> ***	
<b>Indigenous Peoples (286)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*				
86,279			186,279	(100,000)
Total Revenues	<u>86,279</u>	<u>0</u>	<u>186,279</u>	<u>(100,000)</u>
Expenditures:				
Instruction	86,279	9,501		76,778
Support Services				0
End Fund Balance				0
Total Expenditures	<u>86,279</u>	<u>9,501</u>	<u>0</u>	<u>76,778</u>
<b>Fund Balance</b>			<u><u>186,279</u></u>	
Less Encumbered			<u>9,501</u>	
<b>Available for Expenditure</b>			<u><u>176,778</u></u>	
<b>Musical Instruments (287)</b>				
Revenues:				
Transfers				0
Beg. Fund Balance*				
433,661			533,656	(99,995)
Total Revenues	<u>433,661</u>		<u>533,656</u>	<u>(99,995)</u>
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	<u>433,661</u>	<u>0</u>	<u>0</u>	<u>433,661</u>
<b>Fund Balance</b>			<u><u>533,656</u></u>	
Less Encumbered			<u>0</u>	
<b>Available for Expenditure</b>			<u><u>533,656</u></u>	

\* 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**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Pre-School Promise (288)</b>				
Revenues:				
State	563,400		128,624	434,776
Beg. Fund Balance*			0	0
Total Revenues	<u>563,400</u>		<u>128,624</u>	<u>434,776</u>
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	<u>596,080</u>	<u>327,086</u>	<u>171,109</u>	<u>97,885</u>
<b>Fund Balance</b>			<u><u>(42,485)</u></u> ***	
<b>Student Investment Account (289/989)</b>				
Revenues:				
State	5,037,550		1,421,228	3,616,321
Beg. Fund Balance*				0
Total Revenues	<u>5,037,550</u>		<u>1,421,228</u>	<u>3,616,321</u>
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	<u>5,037,550</u>	<u>2,882,216</u>	<u>1,750,771</u>	<u>404,563</u>
<b>Fund Balance</b>			<u><u>(329,543)</u></u> ***	
<b>Curriculum (290)</b>				
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	<u>6,020,952</u>		<u>5,010,099</u>	<u>1,010,853</u>
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	<u>6,020,952</u>	<u>2,054</u>	<u>576,594</u>	<u>5,442,304</u>
<b>Fund Balance</b>			<u><u>4,433,505</u></u>	
Less Encumbered			<u>0</u>	
<b>Available for Expenditure</b>			<u><u>4,433,505</u></u>	
<b>Small Schools Grant (291) WHS &amp; Toledo Jr/Sr HS</b>				
Revenues:				
Local				3,796
State	72,519			72,519
Beg. Fund Balance *	205,142			32,151
Total Revenues	<u>277,661</u>		<u>176,787</u>	<u>100,874</u>
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	<u>277,661</u>	<u>10,571</u>	<u>19,290</u>	<u>247,800</u>
<b>Fund Balance</b>			<u><u>157,498</u></u>	
Less Encumbered			<u>10,571</u>	
<b>Available for Expenditure</b>			<u><u>146,927</u></u>	
<b>High School Success (292)</b>				
Revenues:				
State	1,534,608		767,304	767,304
Beg. Fund Balance *				0
Total Revenues	<u>1,534,608</u>		<u>767,304</u>	<u>767,304</u>
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	<u>1,534,608</u>	<u>635,215</u>	<u>400,168</u>	<u>499,226</u>
<b>Fund Balance</b>			<u><u>367,136</u></u> ***	
<b>Building Maintenance (293)</b>				
Revenues:				
Local			50,000	52,232
Federal				(2,232)
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	<u>2,235,005</u>		<u>2,485,580</u>	<u>(250,575)</u>
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
End Fund Bal/Tfrs				997,585
Total Expenditures	<u>2,235,005</u>	<u>145,024</u>	<u>309,963</u>	<u>1,780,018</u>
<b>Fund Balance</b>			<u><u>2,175,618</u></u>	
Less Encumbered			<u>145,024</u>	
<b>Available for Expenditure</b>			<u><u>2,030,594</u></u>	

**LINCOLN COUNTY SCHOOL DISTRICT**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Food Services (294)</b>				
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
<b>Fund Balance</b>			<u>119,713</u> ***	
<b>Student Activities (295)</b>				
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
<b>Fund Balance</b>			<u>1,555,971</u>	
Less Encumbered			<u>165,401</u>	
<b>Available for Expenditure</b>			<u>1,390,570</u>	
<b>Outdoor School for All (296)</b>				
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
<b>Fund Balance</b>			<u>0</u> ***	
<b>Technology (298)</b>				
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
<b>Fund Balance</b>			<u>4,362,019</u>	
Less Encumbered			<u>3,219,287</u>	
<b>Available for Expenditure</b>			<u>1,142,733</u>	

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>		<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Vehicle Replacement (299)</b>					<b>OSCIM Grant - Capital Construction Fund</b>				
Revenues:					Revenues:				
Local	128,500		2,473	126,027	State				0
Sale of Assets				0	Beg. Fund Balance *				0
Beg. Fund Balance *	96,557		163,144	(66,587)	Total Revenues	0		0	0
Total Revenues	225,057		165,617	59,440	Expenditures:				
Expenditures:					Support Services				0
Support Services	225,057		55,348	169,709	Facilities Acq & Const				0
Total Expenditures	225,057	0	55,348	169,709	Total Expenditures	0	0	0	0
<b>Fund Balance</b>			<u>110,270</u>		<b>Fund Balance</b>				0
Less Encumbered			0		Less Encumbered				0
<b>Available for Expenditure</b>			<u>110,270</u>		<b>Available for Expenditure</b>				0
<b>PERS Bonds Debt Service (320)</b>					<b>Future Property Purchases Reserve (420)</b>				
Revenues:					Revenues:				
Local	4,850,636		1,641,847	3,208,789	Local	25,000		27,131	(2,131)
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)	Fund Tfrs/Asset Sales				
Total Revenues	12,013,202		10,484,985	1,528,217	Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Expenditures:					Total Revenues	1,181,355		1,209,696	(28,341)
Debt Service	6,167,240		6,167,240		Expenditures:				
End Fund Balance	5,845,962		5,845,962		Facilities Acq & Const	1,181,350		1,181,350	
Total Expenditures	12,013,202	0	0	12,013,202	Transfers	5			
<b>Fund Balance</b>			<u>10,484,985</u>		Total Expenditures	1,181,355		1,181,355	
<b>GO Bonds Debt Service (330 &amp; 331)</b>					<b>Fund Balance</b>				<u>1,209,696</u>
Revenues:					<b>Dental/Vision Self Insurance (610)</b>				
Local	6,179,420		5,261,899	917,521	Revenues:				
Transfers	6,695,000			6,695,000	Local	1,011,583		372,484	639,099
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)	Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	21,737,005		14,709,205	7,027,800	Total Revenues	2,368,211		1,705,355	662,856
Expenditures:					Expenditures:				
Debt Service	15,042,000		20,426	15,021,574	Support Services	988,107		509,305	478,802
Transfers	6,695,005			6,695,005	Contingency	1,380,104			1,380,104
Total Expenditures	21,737,005	0	20,426	21,716,579	Total Expenditures	2,368,211		509,305	1,858,906
<b>Fund Balance</b>			<u>14,688,779</u>		<b>Fund Balance</b>				<u>1,196,050</u>
<b>Capital Construction Fund (405)</b>					Less Encumbered				0
Revenues:					<b>Available for Expenditure</b>				<u>1,196,050</u>
Local	620,000		291,145	328,855	<b>District Medical Group HRA (620)</b>				
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)	Revenues:				
Total Revenues	2,564,505		2,262,915	301,590	Local	910,000		439,437	470,563
Expenditures:					Beg. Fund Balance *	3,217,270		3,438,617	(221,347)
Support Services	510,000		42,999	467,001	Total Revenues	4,127,270		3,878,054	249,216
Facilities Acq & Const	2,054,505	500,000	391,831	1,162,674	Expenditures:				
Total Expenditures	2,564,505	500,000	434,830	1,629,675	Support Services	1,114,655	10,980	303,831	799,844
<b>Fund Balance</b>			<u>1,828,085</u>		End Fund Balance	3,012,615			3,012,615
Less Encumbered			500,000		Total Expenditures	4,127,270	10,980	303,831	3,812,459
<b>Available for Expenditure</b>			<u>1,328,085</u>		<b>Fund Balance</b>				<u>3,574,223</u>
* 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 \$25,000 - All Funds**  
**2025-26 Fiscal Year**  
**DECEMBER 2025**

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
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	-
<b>Ending Balance</b>	<b>\$ 20,117,226</b>

**Oregon State Treasury - Local Government Investment Pool**

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

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

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

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

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

**Oregon Coast Bank - Money Market Account**

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

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

3.94%	
Beginning Balance	\$ 1,899,504
Additions	18,659
Reductions	-
<b>Ending Balance</b>	<b>\$ 1,918,163</b>

**Monthly Totals**

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

<u>Interest Rates</u>	<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%