

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2022-23

Year To Date Transactions as of February 28, 2023

	Period 1 Actual July '22	Period 2 Actual Aug '22	Period 3 Actual Sept '22	Period 4 Actual Oct '22	Period 5 Actual Nov '22	Period 6 Actual Dec '22	Period 7 Actual Jan '23	Period 8 Actual Feb '23	Period 9 Projected March '23	Period 10 Projected April '23	Period 11 Projected May '23	Period 12 Projected June '23	Period 13 Projected July '23	Projected 2022-23 Totals	Adopted 2022-23 BUDGET	Year-To-Date 2022-23 Actuals	YTD Difference Budget vs.	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					32,913,299	5,969,093	372,854	248,224	966,885	170,343	181,559	1,048,815	406,385	42,277,456 *	40,634,480	39,503,471	1,642,976	97%
Prior years' taxes	42,064	134,420	89,038	58,690	57,797	139,153	48,655	73,295	103,003	57,176	42,073	72,688	35,806	953,858 *	805,000	643,112	148,858	80%
Interest on Investments	22,208	29,352	29,342	27,289	51,169	116,573	109,098	102,043	24,978	14,460	19,567	24,067	10,903	581,048	225,000	487,073	356,048	216%
Fees Charged to Grants			34,786	43,900	23,134	56,636	33,815	58,603	46,035	54,057	31,568	132,152	63,952	578,637	492,298	250,874	86,339	51%
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	58,723	48,601	50,473	66,536	57,921	155,633	633,818	665,162	254,654	(31,344)	38%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support								97,500			73,000			170,500	146,000	97,500	24,500	67%
County School Fund				75,167				11,011			150,000			236,178 *	300,000	86,178	(63,822)	29%
Other, Hvy Eq Rent Tax, etc			2,502	65		1,612		82						4,261		4,261	4,261	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,781,859	1,889,795	1,889,795	1,889,795	1,889,795	1,907,092	1,907,092	1,907,092	1,955,687	1,963,179	2,020,369			23,001,550	23,378,834	17,062,315	(377,284)	73%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund								337,424				283,940		621,364 *	567,880	337,424	53,484	59%
State Timber				122,000				17,871			226,496			366,368 *	500,000	139,871	(133,632)	28%
Unrestricted Grants, HCD														967,796		-	-	#DIV/0!
FEDERAL SOURCES:																		
Federal Forest Fees														0		-	-	#DIV/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		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%
Total Monthly Revenues	21,805,448	2,060,607	2,045,609	2,267,959	34,943,586	8,284,882	2,511,328	2,911,867	3,147,689	2,309,687	2,811,169	1,696,082	672,679	87,468,591	84,080,642	76,831,285	4,355,745	91%
CUMULATIVE RESOURCES	21,805,448	23,866,055	25,911,663	28,179,622	63,123,208	71,408,090	73,919,418	76,831,285	79,978,973	82,288,660	85,099,830	86,795,912	87,468,591					

EXPENDITURES																		
Salaries (100)	569,730	740,007	2,353,358	2,392,744	2,555,044	2,426,051	2,377,599	2,550,253	2,467,620	2,472,443	2,555,988	6,084,707	0	29,545,545	29,741,290	15,964,787	(195,745)	54%
Employee benefits (200)	284,254	358,727	1,343,122	1,362,800	1,391,082	1,382,207	1,349,466	1,413,115	1,604,491	1,608,808	1,639,370	4,046,400	10,685	17,794,526	19,114,087	8,884,772	(1,319,561)	46%
Purchased services (300)	1,095,899	898,914	995,461	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	1,459,368	1,471,877	1,741,472	1,502,553	377,484	16,305,800	16,981,882	9,753,047	(676,082)	57%
Supplies (400)	69,980	318,735	171,283	131,920	73,212	246,107	181,727	194,631	157,568	223,113	286,240	406,749	229,247	2,690,511	3,071,592	1,387,595	(381,081)	45%
Capital outlay (500)	6,228			11,695				5,639	1,694	2,456	2,415	997		31,124	40,000	23,562	(8,876)	59%
Insurance/Other (600)	711,469	23,480	14,591	22,319	9,070	8,612	4,372	5,908	5,595	9,748	18,321	12,829	14,181	860,496	939,599	799,821	(79,103)	85%
Interfund Transfers (700)		1,650,000		400,000		3,550,000								5,600,000	5,550,000	5,600,000	50,000	101%
Contingency (800)														0	3,750,000	-	-	0%
Unappropriated Funds (800)														0	4,892,192	-	-	0%
Total Monthly Expenditures	2,737,560	3,989,863	4,877,814	5,490,282	5,165,888	9,290,561	5,220,237	5,641,379	5,696,336	5,788,446	6,243,806	12,054,234	631,597	72,828,004	84,080,642	42,413,584	(2,610,446)	50%
CUMULATIVE EXPENDITURES	2,737,560	6,727,423	11,605,238	17,095,520	22,261,407	31,551,969	36,772,206	42,413,584	48,109,920	53,898,366	60,142,172	72,196,406	72,828,004					
Month-end Fund Balance	19,067,888	17,138,632	14,306,426	11,084,102	40,861,801	39,856,121	37,147,212	34,417,700	31,869,053	28,390,294	24,957,658	14,599,506	14,640,588	14,640,588				34,417,700

Revenue Assumptions:		* Local Revenue - Projected	44,455,224
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)	(1,518,716)
Audited BFB \$1,692,373 higher than estimated in October		Anticipated Ending Fund Balance	13,121,872
Updated with YTD corrections Net Change July to Oct = (\$59,349) Due to Interest moved to Special Funds			Will depend on Actual Local Revenue at Yr End

	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	5,095.5	5,095.5
	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	5,090.0	5,098.5
	5,470.3	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	January	5,099.7	5,095.4
	5,476.7	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	February	5,103.3	5,103.0
	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		

Lincoln County School District
Monthly Comparison - Projected to Actual
February 2023

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	285,753	248,224	(37,529) *	
Prior years' taxes	23,330	73,295	49,965 *	
Interest on Investments	24,663	102,043	77,380	Interest Rates are Climbing
Fees Charged to Grants	27,178	58,603	31,425	Timing of expenses & fees entries
Rentals			-	
Contributions			-	
Other Local Income	31,088	58,723	27,636	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	73,000	97,500	24,500	
County School Fund	74,833	11,011	(63,822) *	Variable - Timber Sales Expected in Dec/Jan
Other, Hvy Eq Rent Tax, etc		82	82	
STATE SOURCES:				
SSF- Current Year	1,972,387	1,907,092	(65,295) *	
SSF- Prior Year			-	
Common School Fund	283,940	337,424	53,484 *	
State Timber	140,723	17,871	(122,852) *	Variable -depends on sales of timber
Unrestricted Grants			-	
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	2,936,895	2,911,867	(25,028)	
EXPENDITURES				
Salaries (100)	2,540,984	2,550,253	9,269	
Employee benefits (200)	1,594,786	1,413,115	(181,671)	
Purchased services (300)	1,407,015	1,471,833	64,818	
Supplies (400)	141,849	194,631	52,782	
Capital outlay (500)	1,188	5,639	4,451	
Insurance/Other (600)	8,333	5,908	(2,425)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,694,155	5,641,379	(52,776)	

*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
February 28, 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	H 199,093					463,749
Cleaning Services	164,284	164,404	164,284	167,168	5,369	E 350,869	164,284	I 191,544					1,372,207
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623	27,338	23,539	18,184					288,799
Rentals		26	20,964	1,202		142	F 9,867	613					32,814
Utilities	7,189	31,324	89,077	97,621	126,902	183,308	169,772	176,957					882,149
Transportation	2,534	122,421	155,125	384,589	421,158	503,721	402,933	367,952					2,360,432
Travel	159	D 3,592	6,047	9,110	12,273	12,255	4,462	5,510					53,410
Telephone		8,533	8,688	9,033	8,745	8,851	8,565	8,483					60,899
Postage	1,173	D 913	1,770	3,901	606	3,411	1,864	J 10,159					23,797
Advertising			4,464	1,899	1,200	3,550		16,169					27,282
Printing & Binding	4,076	4,076	16,545	8,320	4,251	10,708	5,573	J 23,489					77,038
Data Lines		163	163	163	163	163	163	163					1,144
Charter School Payments	846,891	423,853	423,853	423,853	423,853	423,853	423,853	423,853					3,813,862
Tuition		C 24,909	24,909	24,105	24,909	24,105	31,809	24,909					179,655
Audit Services						17,210							17,210
Legal Services	B -	4,272	7,471	756		1,258	G 8,110	(673)					21,194
Architect/Engineer Services						9,360							9,360
Neg/Labor Consultg Svcs													-
Management Services													-
Data Processing/Tech Svcs				1,650		4,500		1,500					7,650
Election Services													-
Other General Prof Svcs	44,570	900	6,793	1,019	768	I 1,200	1,220	3,927					60,397

Total Purchased Services	1,095,899	898,914	995,462	1,168,804	1,137,479	1,677,584	1,307,072	1,471,833	-	-	-	-	9,753,047
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For Reference Only:

Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	(503,721)	(402,933)	(367,952)	-	-	-	-	
Less Charter School Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	-	-	
Services	246,474	352,640	416,484	360,362	292,468	750,010	480,287	680,028	-	-	-	-	A

Notes:

A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.

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

C: Special Education Out of State Placement Student Tuition

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

E: November and December invoiced paid in December

F: Football Helmet Leases \$9,665

G: Property Services

H: \$185,116 ESS Subs - Includes Jan & Feb

I: Paid extra labor invoices for December & January - rcvd late

J: Centennial Postcards \$2,975 Printing, Postage \$2,500, Copiers Jan & Feb

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of February 28, 2023 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		313,431	788,325
Intermediate				
State	4,263,893		408,823	3,855,069
Federal	13,670,355		1,924,614	11,745,741
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	19,147,169
Total Revenues	20,675,683		4,175,382	16,500,300
Expenditures:				
Instruction	6,583,464	2,663,772	2,710,048	1,209,644
Support Services	6,753,824	1,178,044	2,115,030	3,460,751
Enterprise	564,804	76,868	140,145	347,791
Facilities Acq & Const	6,773,590	2,945,818	1,700,178	2,127,594
End Fund Bal/Tfrs		277,177		(277,177)
Total Expenditures	20,675,683	7,141,678	6,665,401	6,868,603
Fund Balance			(2,490,019) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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		267	9,733
End Fund Balance	70,316			70,316
Total Expenditures	103,316	0	267	103,049
Fund Balance			103,049	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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	53,119	163,066	(127,185)
Support Services	61,000	374	13,062	47,564
End Fund Balance	300,000			
Total Expenditures	450,000	53,493	176,128	220,379
Fund Balance			276,427	

	<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	217,868	211,515	(13,587)
Support Services	43,781	3,227	23,112	17,442
Enterprise		73	1,520	(1,592)
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,576	221,167	236,147	2,262
Fund Balance			(194,535) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Student Investment Account (289/989)				
Revenues:				
State	4,876,446		3,304,630	1,571,816
Beg. Fund Balance*				
Total Revenues	4,876,446		3,304,630	1,571,816
Expenditures:				
Instruction	1,879,250	682,913	876,742	319,595
Support Services	2,827,342	1,069,273	1,167,306	590,763
Enterprise	1,759		164,434	(162,675)
Facilities Acq & Const	168,096		168,096	0
End Fund Balance				
Total Expenditures	4,876,446	1,752,186	2,376,578	747,683
Fund Balance			928,052 ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Curriculum (290)				
Revenues:				
Transfers	1,000,000		1,000,000	0
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		1,900,000	0
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			1,900,000	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		2,406	(1,906)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		193,516	69,984
Expenditures:				
Instruction	125,394	20,620	68,139	36,635
Support Services	48,106		14,678	33,428
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
Total Expenditures	263,500	20,620	82,817	160,063
Fund Balance			110,698	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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	193,209	376,093	37,030
Support Services	767,368	197,031	365,558	204,779
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,373,700	390,240	741,651	241,809
Fund Balance			(564,908) ***	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance (293)				
Revenues:				
Local	5,000		587,824	(582,824)
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		2,736,271	28,729
Expenditures:				
Support Services	1,499,000	303,488	580,447	615,065
Enterprise				
Facilities Acq & Const	676,000	181,333	962,701	(468,035)
End Fund Bal/Tfrs	590,000			590,000
Total Expenditures	2,765,000	484,821	1,543,149	737,030
Fund Balance			1,193,122	

* 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 February 28, 2023 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	156,550		57,542	99,008
State	35,000		155,142	(120,142)
Federal	3,099,460		913,405	2,186,055
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		2,655,783	1,435,227
Expenditures:				
Instruction	113,004	29,800	40,787	42,417
Support Services	32,715	10,848	23,149	(1,282)
Enterprise	3,645,291	2,187,307	1,397,020	60,964
Facilities Acq & Const	50,000		61,366	(11,366)
End Fund Balance	250,000			250,000
Total Expenditures	4,091,010	2,227,955	1,522,322	340,733
Fund Balance			1,133,461	***

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Student Activities (295)				
Revenues:				
Local	1,300,000		708,711	591,290
Beg. Fund Balance *	880,500		1,115,428	(234,928)
Total Revenues	2,180,500		1,824,138	356,362
Expenditures:				
Instruction	1,232,000	58,530	496,324	677,146
Support Services	85,000	2,006	9,593	73,401
Enterprise	20,000	19	24,992	(5,011)
End Fund Balance	843,500			843,500
Total Expenditures	2,180,500	60,554	530,910	1,589,036
Fund Balance			1,293,229	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149	6,423		103,726
Support Services	2,500			
Total Expenditures	112,649	6,423	0	106,226
Fund Balance			0	***

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology (298)				
Revenues:				
Local	653,020		120,774	532,246
Local - Tech Fees	46,800		26,145	20,655
Transfers	1,500,000		1,500,000	0
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		2,353,807	491,013
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	287,562	313,391	539,465
Contingency	300,000			300,000
End Fund Balance	1,366,903	1,366,903		0
Total Expenditures	2,844,820	1,654,465	313,391	876,965
Fund Balance			2,040,416	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	20,500		2,620	17,880
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		162,993	31,007
Expenditures:				
Support Services	194,000	68,604		125,396
End Fund Balance				
Total Expenditures	194,000	68,604		125,396
Fund Balance			162,993	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		3,555,579	3,190,489
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		13,292,051	3,064,509
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			13,292,051	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		5,466,789	92,591
Intermediate Sources			569	(569)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		7,140,067	(103,202)
Expenditures:				
Debt Service	6,210,000		595,000	5,615,000
End Fund Balance	826,865			826,865
Total Expenditures	7,036,865		595,000	6,441,865
Fund Balance			6,545,067	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	500,000		793,871	(293,871)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,357,570	(457,570)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	765,169	424,084	155,747
End Fund Balance	555,000			555,000
Total Expenditures	1,900,000	765,169	424,084	710,747
Fund Balance			1,933,486	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500		8,678	(6,178)
Fund Tfrs/Asset Sales	1,050,005		1,050,000	5
Beg. Fund Balance *				0
Total Revenues	1,052,505		1,058,678	(6,173)
Expenditures:				
Facilities Acq & Const	1,052,505		10,000	1,042,505
End Fund Balance				
Total Expenditures	1,052,505		10,000	1,042,505
Fund Balance			1,048,678	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		487,139	351,861
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,542,221	216,529
Expenditures:				
Support Services	953,555		544,637	408,918
End Fund Balance	805,195			805,195
Total Expenditures	1,758,750		544,637	1,214,113
Fund Balance			997,584	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
District Medical Group HRA (620)				
Revenues:				
Local	756,500		419,604	336,896
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		2,002,808	218,692
Expenditures:				
Support Services	440,300	4,181	206,870	229,250
End Fund Balance	1,781,200			1,781,200
Total Expenditures	2,221,500	4,181	206,870	2,010,450
Fund Balance			1,795,938	

* 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
February 2023

Date	Payee	Description	Amount
2/3/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES - SUBSTITUTES	49,958.08
2/3/2023	GLAS ARCHITECTS	YVE GYM & CVH OFFICE REMODEL	14,023.78
2/3/2023	RESULT KEY, LLC	SYNERGY CONSULTING & SUPPORT	12,442.50
2/3/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	13,543.69
2/6/2023	SHERATON PHOENIX DOWNTOWN	PROF DEVELOPMENT - PLC CONFERENCE	11,061.22
2/10/2023	APPLE INC.	NEW TEACHER LAPTOPS FOR 23/24 FY	68,835.00
2/10/2023	BSN SPORTS	PE EQUIPMENT - CVH & YVE	10,618.20
2/10/2023	EDNETICS	NETWORK & WIRELESS PROJECTS EQUIPMENT	25,177.59
2/10/2023	EDUPOINT EDUCATIONAL SYSTEMS	SYNERGY MTSS SOFTWARE - STDNT INFO SYST	14,628.86
2/10/2023	NEWPORT NEWS-TIMES	NEWSLETTER, CENTENNIAL PCARDS, JOB ADV	14,535.39
2/10/2023	OVERHEAD DOOR COMPANY OF SALEM	GARAGE DOORS - TAHS	13,692.00
2/10/2023	SIGMAN CONSTRUCTION	NORTH AREA PROPERTY EROSION CONTROL	12,247.50
2/10/2023	STAND FOR CHILDREN LEADERSHIP CTR	PROF DEVELOPMENT - HS SUCCESS SVCS NHS	48,510.00
2/10/2023	UW COLLEGE OF EDUCATION	PROF DEV - INSTR'L LEADERSHIP PLC'S	12,825.00
2/17/2023	BSN SPORTS	WHS DIGITAL SCORER'S TABLE	14,811.99
2/17/2023	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	19,157.00
2/17/2023	DELL MARKETING, LP	STUDENT CHROMEBOOKS FOR 2023-24 SY	119,043.00
2/17/2023	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	212,659.40
2/17/2023	FIRST STUDENT, INC.	MONTHLY CONTRACT SERVICES	342,480.93
2/17/2023	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	24,908.81
2/17/2023	OREGON COAST COMMUNITY COLLEGE	GROW YOUR OWN TUITION - WINTER TERM	22,380.05
2/17/2023	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	185,524.21
2/17/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	150,888.47
2/17/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	165,685.82
2/17/2023	SOLUTION TREE INC	PROF DEVELOPMENT - 3 PLC VIDEO CONFS	14,000.00
2/17/2023	WOODCRAFT OF EUGENE	SAWSTOP SAWS - NHS, WHS, TAHS	16,585.00
2/17/2023	ZCS ENGINEERING INC	YAQUINA VIEW SEISMIC PROJECT	\$ 26,290.50
2/21/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 15,353.95
2/24/2023	ESS WEST, LLC	MONTHLY CONTRACT SERVICES - SUBSTITUTES	\$ 111,334.10
2/28/2023	AMAZON	SUPPLIES - VARIOUS LOCATIONS	\$ 24,899.31

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 49,960,434
Additions	2,223,679
Reductions	3,000,000
Ending Balance	<u><u>\$ 49,184,113</u></u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 13,206,385
Additions	3,041,538
Reductions	2,708,900
Ending Balance	<u><u>\$ 13,539,023</u></u>

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

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

Monthly Totals	
Beginning Balance	\$ 63,590,314
Additions	5,265,217
Reductions	5,708,900
Ending Balance	<u><u>\$ 63,146,631</u></u>

<u>Interest Rates</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>
LGIP	3.04%	3.37%	3.75%
Oregon Coast Bank	3.14%	3.41%	3.87%