General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2024-25

Year To Date Transactions as of October 31, 2024

REVENUES	Period 1 Actual July '24	Period 2 Actual Aug '24	Period 3 Actual Sept '24	Period 4 Actual Oct '24	Period 5 Projected Nov '24	Period 6 Projected Dec '24	Period 7 Projected Jan '25	Period 8 Projected Feb '25	Period 9 Projected March '25	Period 10 Projected April '25	Period 11 Projected May '25	Period 12 Projected June '25	Period 13 Projected July '25	Projected 2024-25 Totals	Adopted 2024-25 BUDGET	Year-To-Date 2024-25 Actuals	YTD Diff Budget vs. Projected	% of Budget
LOCAL SOURCES:																		
Current year's levy	244				33,642,293	7,463,035	570,477	299,821	1,086,289	163,111	176,225	1,130,139	445,522	44,977,157 *	44,976,913	244	244	0%
Prior years' taxes	85	167,592	173,911	73,928	58,092	103,433	33,905	38,113	30,039	30,451	40,830	80,680	40,361	871,419 *	805,000	85	66,419	0%
Interest on Investments	207,984	205,657	194,613	169,800	58,246	152,433	138,833	124,016	119,206	86,989	92,903	116,247	29,403	1,696,328	1,090,000	207,984	606,328	19%
Fees Charged to Grants				15,264	31,358	36,179	53,222	40,714	64,330	72,394	40,891	174,516	89,036	617,904	650,000	-	(32,096)	0%
Rentals						5,000				2,500			2,500	10,000	10,000	-	-	0%
Contributions				511										511		-	511	#DIV/0!
Other Local Income	4,691	2,492	2,100	26,527	87,717	115,770	84,227	64,996	101,886	107,045	124,412	99,170	313,033	1,134,066	1,283,546	4,691	(149,480)	0%
INTERMEDIATE SOURCES:																-		i
ESD - Severe Disab Support						90,000					90,000			180,000	180,000	-	-	0%
County School Fund						150,000					150,000			300,000 *	300,000	-	-	0%
Other, Hvy Eq Rent Tax, etc			1,215											1,215		=	1,215	#DIV/0!
STATE SOURCES:																-		
SSF- Current Year	3,766,492	1,882,116	1,882,116	1,882,116	1,916,805	1,919,135	1,913,151	1,927,549	1,915,707	1,834,602	1,856,947			22,696,736	22,763,459	3,766,492	(66,723)	17%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund							331,620						331,620	663,240 *	663,240	-	-	0%
State Timber					226,341		·	70,022				203,637	·	500,000 *	500,000	-	-	0%
Unrstd Grants, HCD, Wildfire					648,019			,			536,277	,		1,184,296	1,184,296	-	-	0%
FEDERAL SOURCES:					,						,			, ,		-		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb									22,046			27,954		50.000	50.000	-	_	0%
OTHER RESOURCES:									,0.10					00,000		-		
Interfund Transfer														0		-	_	#DIV/0!
Sale of Assets/Ins Proceeds														0		-	_	#DIV/0!
Beginning Fund Balance	16,828,192													16,828,192	15,281,164	16,828,192	1,547,028	110%
Total Monthly Revenues CUMULATIVE RESOURCES	20,807,687 20,807,687	2,257,857 23,065,544	2,253,954 25,319,499	2,168,146 27,487,644	36,668,871 64,156,515	10,034,984 74,191,499	3,125,435 77,316,935	2,565,230 79,882,165	3,339,502 83,221,667	2,297,092 85,518,760	3,108,485 88,627,245	1,832,343 90,459,588	1,251,474 91,711,063	91,711,063	89,737,618	20,807,687	1,973,445	23%
EXPENDITURES																		
Salaries (100)	640,032	921,545	2,763,256	2,876,198	2,950,831	2,837,129	2,787,254	2,907,975	2,809,452	2,782,946	2,929,087	6,916,651		34,122,356	33,893,322	640,032	229,034	2%
Employee benefits (200)	276,432	391,588	1,369,828	1,478,401	1,583,391	1,536,091	1,528,640	1,557,911	1,565,104	1,560,853	1,596,523	4,019,626	11,556	18,475,943	18,721,528	276,432	(245,585)	1%
Purchased services (300)	1,254,143	794,565	1,154,142	1,685,897	1,481,450	2,028,904	1,642,815	1,613,749	1,703,185	1,697,157	2,064,567	1,698,857	452,504	19,271,936	19,521,069	1,254,143	(249,133)	6%
Supplies (400)	97,577	175,245	336,373	120,870	167,031	144,425	124,552	121,653	122,009	160,232	210,654	300,201	208,959	2,289,782	2,365,569	97,577	(75,787)	4%
Capital outlay (500)	·	19.480			11,338	7.723		4.451	2,686	8,647	16,810	·	10.493	81.628	146.000	-	(64,372)	0%
Insurance/Other (600)	957.114	27.588	36.143	8.270	23,768	13.510	12.994	8,484	6.554	11,020	38,977	17.506	18.647	1.180.576	1.186.285	957.114	(5,709)	81%
Interfund Transfers (700)	,	,		-, -	-,	-,-	4.800,005	-, -	-,	, , ,	7 -	,	- , -	4,800,005	4,800,005	-	-	0%
Contingency (800)							, , , , , , , , , ,							0	3,750,000	-		0%
Unappropriated Funds (800)														0	5.353.840	-		0%
, ,	ļļ		ļ	· ·						· ·	· ·				.,,.	-		-
Total Monthly Expenditures CUMULATIVE EXPENDITURES	3,225,299 3,225,299	2,330,011 5,555,310	5,659,743 11,215,052	6,169,637 17,384,689	6,217,808 23,602,496	6,567,783 30,170,279	10,896,261 41,066,540	6,214,223 47,280,763	6,208,991 53,489,754	6,220,855 59,710,608	6,856,619 66,567,227	12,952,841 79,520,068	702,159 80,222,227	80,222,227	89,737,618	3,225,299	(411,551)	4%
Month-end Fund Balance	17,582,388	17,510,235	14,104,446	10,102,956	40,554,019	44,021,221	36,250,395	32,601,402	29,731,914	25,808,151	22,060,018	10,939,520	11,488,836	11,488,836			17,582,388	
Revenue Assumptions:									* Local Revenu	e - Projected			47,311,815					
Projection amounts based on Add	opted Budget and a	avg % received o	during same time	e period over pa	st 8 years				Local Revenue i	ncluded in 6/20/	24 SSF Estimate	Э	47,246,946					

Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years Beginning Fund Balance of \$16,314,011 is estimated as of 8-7-24 & subject to change as the year is closed out. Beg Fund Bal est of \$16,828,192 at 8-31-24 subject to change. Increase of \$514,181 partially reflects expenses moved to grant funds. Updated September ADM to reflect change in coding for Olalla Center

* Local Revenue - Projected	47,311,815
Local Revenue included in 6/20/24 SSF Estimate	47,246,946

Estimated 2024/25 SSF Adjustment (May 2026)

(64,870) Depends on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance 11,423,966 Less Unappropriated Ending Fund Balance (7% Required) & Contingency (9,103,840)

Excess Ending Fund Balance 2,320,126 Primarily from Beg Fund Balance Estimate

Evnanditura	Assumptions:

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

		Monthly ADN	1 - Prior Years			Monthly	Monthly ADM	YTD ADM	Budgeted	YTD Diff
<u>2018-19</u>	<u>2019-20</u>	2020-21	2021-22	2022-23	2023-24	ADMr Comparison	<u>2024-25</u>	2024-25		
5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	4,959.1	September	4,775.6	4,775.6		
5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	4,984.2	October	4,783.3	4,767.7	4,752.7	15.0
5,541.6	5,596.7	4,968.0	5,191.8	5,109.0	4,974.9	November				
5,538.8	5,585.9	5,089.1	5,192.9	5,098.5	4,961.0	December				
5,512.2	5,577.6	5,054.0	5,184.1	5,095.4	4,945.4	January				
5,491.0	5,569.1	5,052.3	5,180.8	5,103.0	4,935.4	February				
5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	4,911.4	March				
5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	4,872.3	April				
5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	4,859.1	May				
5,482.5		5,090.2	5,122.6	5,007.0	4,833.5	June				
5,482.5		5,090.2	5,122.6	5,072.2	4,916.2	June YTD				Page 1

Lincoln County School District 2024-25 Monthly Comparison - General Fund Projected to Actual October 2024

Actual Compared to

			Compared to	_
REVENUES	Projected**	Actual	Projected	Comments
LOCAL SOURCES:				
Current year's levy			- *	
Prior years' taxes	110,335	73,928	(36,407) *	
Interest on Investments	36,594	169,800	133,206	Not Yet Segregated to Sp Funds
Fees Charged to Grants	30,806	15,264	(15,542)	Varies Monthly by Exp Levels
Rentals	1,738		(1,738)	
Contributions		511	511	
Other Local Income	97,135	26,527	(70,608)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			_]	
County School Fund			*	
Other, Hvy Eq Rent Tax, etc			_	
· ·		L		
STATE SOURCES:				
SSF- Current Year	1,895,458	1,882,116	(13,342)	
SSF- Prior Year			*	
Common School Fund			_ *	
State Timber			_ *	
Unrestricted Grants	648,019		(648,019)	•
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:	•			
Interfund Transfer			_ [
Sale of Assets/Ins Proceeds				
Beginning Fund Balance				
Bogilling Fund Balanco				
Total Monthly Revenue	2,820,084	2,168,146	(651,938)	
EVENDITUES				
EXPENDITURES				
Salaries (100)	2,806,856	2,876,198	69,343	
Employee benefits (200)	1,532,882	1,478,401	(54,481)	
Purchased services (300)	1,498,472	1,685,897	187,425	
Supplies (400)	195,595	120,870	(74,725)	
Capital outlay (500)	10,277		(10,277)	
Insurance/Other (600)	21,439	8,270	(13,169)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
			45	
Total Monthly Expenditures	6,065,520	6,169,637	104,117	

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

^{**} Projections based on budget and average % received/expended during same time period over past 8 years

Lincoln County School District 2024-25 General Fund - Purchased Services Monthly Comparison October 2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	1,413	6,627	26,051	42,123									76,214
Cleaning Services	190,642	191,984	191,835	190,642									765,103
Repairs & Maint	4,554	4,456	27,865	9,578									46,452
Rentals	4,846	20,039	22,622	1,599									49,105
Utilities	30,042	15,424	126,738	120,684									292,888
Transportation	1,297	11,543	В 194,943	761,602									969,385
Travel	20	6,761	6,609	6,685									20,075
Telephone		8,210	4,772	10,325									23,307
Postage	1,695	2,245	3,732	3,565									11,237
Advertising		20											20
Printing & Binding		9,055	7,843	14,818									31,716
Data Lines		60	127										187
Charter School Pmts	972,459	486,971	486,971	486,971									2,433,372
Tuition		29,728	29,728	28,769									88,224
Audit Services													-
Legal Services		165	11,531	7,133									18,830
Architect/Engr Svcs													-
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs		75	5,430										5,505
Election Services													-
Other Gen Prof Svcs	47,176	1,203	7,344	1,404									57,126
Total	1,254,143	794,565	1,154,142	1,685,897	-	-	-	-	-	-	-	-	4,888,748
-	,,	- ,	,,	,									,
For Reference													
Only:		=											
Less Transportation	(1,297)	(11,543)	(194,943)		-	-	-	-	-	-	-	-	
Charter Sch Pmts	(972,459)	(486,971)	(486,971)	(486,971)	-	<u> </u>	-	-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	_
Purchased													

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

B: July Home To School Invoice, August & September paid in early October

296,052

472,228

437,324

280,387

Services

Notes:

LINCOLN COUNTY SCHOOL DISTRICT

Budget Encumb'd YTD Actual Remaining Special Revenues & Grants (200-285 & 900-994) Revenues: Local 1,120,618 339,111 781,507 Intermediate 3,660,104 State 85,445 3,574,659 Federal 8,052,219 8,052,219 Fund Tfrs/Asset Sales Beg. Fund Balance * 2,058,244 2,194,065 (135,821)**Total Revenues** 14,891,185 2,618,621 12,272,564 Expenditures: 2,558,255 Instruction 6,033,926 1,563,966 1,911,706 982,966 3,896,265 Support Services 6,608,041 1,728,810 Enterprise 631,578 209,852 69,429 352,297 Facilities Acq & Const 1,384,860 2,400 712,738 669,722 End Fund Bal/Tfrs 232,780 232,780 14,891,185 4,499,317 3.329.099 7.062.770 **Total Expenditures Fund Balance** (710,478) **Indigenous Peoples (286)** Revenues: Local Fund Tfrs/Asset Sales 100,000 100,000 Beg. Fund Balance* 94,975 95,154 (179)194,975 95,154 99,821 **Total Revenues Expenditures:** 88,874 Instruction 94,975 6,101 Support Services End Fund Balance 100,000 100,000 **Total Expenditures** 194,975 6,101 188,874 **Fund Balance** 95,154 Less Encumbered 6,101 **Available for Expenditure** 89,053 **Musical Instruments (287)** Revenues: 100,000 Transfers 434,822 Beg. Fund Balance* 495,640 60,818 **Total Revenues** 595,640 434,822 160,818 Expenditures: Instruction 355,000 1,166 353,834 Support Services 40,640 40,640 End Fund Balance 200,000 200,000 0 **Total Expenditures** 595,640 200,000 1,166 394,474 **Fund Balance** 433,656 Less Encumbered 200,000 **Available for Expenditure** 233,656

2024-25 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of October 31, 2024 UNAUDITED

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	563,400			563,400
Beg. Fund Balance*			0	0
Total Revenues =	563,400		0	563,400
Expenditures:				
Instruction	512,010	398,056	87,032	26,921
Support Services	37,069	9,145	8,167	19,757
Enterprise Facilities Acq & Const	14,321	10,834	2,167	1,320
End Fund Balance Total Expenditures	563,400	418,035	97,366	47,998
Fund Balance	300,400	410,000	(97,366)	***
Student Investment Accou	nt (289/989)			
Revenues: State	E 24E 220			5,345,320
Beg. Fund Balance*	5,345,320		343,990	(343,990
Total Revenues	5,345,320		343,990	5,001,330
=	0,010,000		0.10,000	2,001,000
Expenditures:	0.404.005	4 050 040	507.000	540,400
Instruction	2,401,025	1,350,648	507,908	542,469
Support Services	2,767,074	2,112,223	548,131	106,720
Enterprise Facilities Acq & Const	177,221		203,240	(26,019
End Fund Balance				0
Total Expenditures	5,345,320	3,462,870	1,259,279	623,170
Fund Balance	0,010,020	0,102,010	(915,289)	***
Curriculum (290)				
Revenues: Local				0
Transfers	2,000,000			2,000,000
Beg. Fund Balance*	3,624,186		3,600,345	23,841
Total Revenues	5,624,186		3,600,345	2,023,841
=				
Expenditures:				
Instruction	281,460		304,453	(22,993
Contingency	5,342,726			5,342,726
End Fund Balance	E 604 400		204 452	E 240 700
Total Expenditures	5,624,186	0	304,453	5,319,733
Fund Balance			3,295,892	
Less Encumbered			0	
Available for Expenditure			3,295,892	

Small Schools Grant (291)	WHS & Toled	10 /-12		
Revenues:				
Local				
State	74,300			74,300
Beg. Fund Balance *	88,052		151,438	(63,386)
Total Revenues	162,352		151,438	10,914
Expenditures:				
Instruction	65,691	6,539	5,989	53,163
Support Services	22,361	570	3,294	18,497
Enterprise				0
Facilities Acq & Const				_
End Fund Balance	74,300	74,300		0
Total Expenditures	162,352	81,409	9,283	71,660
Fund Balance			142,155	
Less Encumbered			81,409	
Available for Expenditure			60,746	
High School Success (292)			
Revenues:	•,			
State	1,498,394			1,498,394
Beg. Fund Balance *			1,836	(1,836)
Total Revenues	1,498,394		1,836	1,496,558
Expenditures:				
Instruction	724,443	419,250	74,743	230,450
Support Services	773,951	225,691	119,272	428,988
End Fund Balance	,	,		1_0,000
Total Expenditures	1,498,394	644,941	194,015	659,438
Fund Balance			(192,179)	***
Building Maintenance (293	3)			
Revenues:	74 000		000	70.400
Local	71,022		600	70,422
State				
Federal Fund Tfrs/Asset Sales	1,300,000			1,300,000
Beg. Fund Balance *	2,225,881		2,074,298	151,583
Total Revenues	3,596,903		2,074,898	1,522,005
:	-,,		,- ,	,- ,
Expenditures:				
Instruction	300,000			300,000
Support Services	1,216,500	7,094	166,982	1,042,425
Enterprise		00.4.4=		
Facilities Acq & Const	2,080,403	22,147	725,300	1,332,956
End Fund Bal/Tfrs	0.500.000	00.040	200 000	0.075.000
Total Expenditures	3,596,903	29,240	892,282	2,675,380
Fund Balance			1,182,615	
Less Encumbered			29,240	
Available for Expenditure			1,153,375	

Small Schools Grant (291) WHS & Toledo 7-12

Budget Encumb'd YTD Actual Remaining

^{*} Beginning Fund Balances are Unaudited Estimates

^{**} 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

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues: Local	239,500		26,481	213,019
State	35,000		20,401	35,000
Federal	3,299,661		33,100	3,266,561
Beg. Fund Balance *	400,000		652,898	(252,898)
Total Revenues	3,974,161		712,479	3,261,682
Expenditures:				
Instruction	116,323	77,124	31,166	8,032
Support Services	34,870	23,923	11,973	(1,026)
Enterprise	3,822,968	3,117,986	357,191	347,791
Facilities Acq & Const			124,111	(124,111)
End Fund Balance				0
Total Expenditures	3,974,161	3,219,033	524,441	230,687
Fund Balance			188,038	***
Student Activities (295)				
Revenues:				
Local	1,300,000		518,620	781,380
Beg. Fund Balance *	1,500,000		1,203,085	296,915
Total Revenues	2,800,000		1,721,705	1,078,295
Expenditures:				
Instruction	1,470,000	57,136	265,171	1,147,693
Support Services	110,000	40	3,167	106,793
Enterprise	50,000		8,000	42,000
Contingency	1,170,000		0,000	1,170,000
Total Expenditures	2,800,000	57,176	276,339	2,466,486
Fund Balance			1,445,366	
Less Encumbered			57,176	
Available for Expenditure			1,388,190	
Outdoor School for All (29	96)			
Revenues:				
State	169,958			169,958
Total Revenues	169,958		0	169,958
Expenditures:				
Instruction	158,677	612	28,968	129,097
Support Services	11,281			11,281
Total Expenditures	169,958	612	28,968	140,378
Fund Balance			(28,968)	***
ODE Facilities Grants (297	7)			
Revenues:	' '			
State Sources				0
Total Revenues	0	0	0	0
Expenditures:				
Support Services	10,000			10,000
Total Expenditures	10,000	0	0	10,000
Fund Balance				
				•

- * Beginning Fund Balances are Unaudited Estimates
- ** Fund Balances do NOT include encumbered expenditures
- *** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

2024-25 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of October 31, 2024 UNAUDITED

Technology (298)	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	38,015		6,025	31,990
Federal	22,212		-,	- 1,222
Transfers	1,300,000			1,300,000
Beg. Fund Balance*	3,310,915		3,368,282	(57,367)
Total Revenues	4,648,930		3,374,307	1,274,623
Expenditures:				
Instruction		8,286		(8,286)
Support Services	539,915	140,027	107,678	292,210
Contingency	500,000			500,000
End Fund Balance	3,609,015			3,609,015
Total Expenditures	4,648,930	148,314	107,678	4,392,939
Fund Balance			3,266,630	
Less Encumbered			148,314	
Available for Expenditure			3,118,316	
V 1 1 D 1 (000)				
Vehicle Replacement (299)				
Revenues: Local	52 050		1,396	50 G54
	52,050		1,390	50,654
Sale of Assets	05.455		50,000	(40.007)
Beg. Fund Balance * Total Revenues	35,455		53,692	(18,237)
Total Revenues =	87,505		55,088	32,417
E				
Expenditures:				
Support Services	87,505			87,505
End Fund Balance	97 505			97 F0F
Total Expenditures	87,505	0	0	87,505
Total Expenditures Fund Balance	87,505	0	55,088	87,505
Total Expenditures Fund Balance Less Encumbered	87,505	0	55,088	87,505
Total Expenditures Fund Balance	87,505	0	55,088	87,505
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service		0	55,088	87,505
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues:	(320)	0	55,088 0 55,088	
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local	(320) 4,963,418	0	55,088 0 55,088	4,021,972
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance *	(320) 4,963,418 10,190,020	0	55,088 0 55,088 941,446 10,020,360	4,021,972 169,660
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local	(320) 4,963,418	0	55,088 0 55,088	4,021,972
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance *	(320) 4,963,418 10,190,020 15,153,438	0	55,088 0 55,088 941,446 10,020,360	4,021,972 169,660 4,191,632
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service	(320) 4,963,418 10,190,020 15,153,438 6,410,917		55,088 0 55,088 941,446 10,020,360	4,021,972 169,660
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service	(320) 4,963,418 10,190,020 15,153,438 6,410,917		941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3:	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331)	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976	8,742,521	941,446 10,020,360 10,961,806	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005 1,350,977	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806 78,011 2,464,572	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917 6,411,965 6,515,005 (1,113,595)
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures:	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005 1,350,977 14,355,958	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806 78,011 2,464,572	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917 6,411,965 6,515,005 (1,113,595) 11,813,375
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005 1,350,977 14,355,958	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806 78,011 2,464,572	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917 6,411,965 6,515,005 (1,113,595) 11,813,375
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service Transfers Beg. Fund Balance *	4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005 1,350,977 14,355,958	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806 78,011 2,464,572	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917 6,411,965 6,515,005 (1,113,595) 11,813,375
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service (3: Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	(320) 4,963,418 10,190,020 15,153,438 6,410,917 8,742,521 15,153,438 30 & 331) 6,489,976 6,515,005 1,350,977 14,355,958	8,742,521	55,088 0 55,088 941,446 10,020,360 10,961,806 0 10,961,806 78,011 2,464,572	4,021,972 169,660 4,191,632 6,410,917 0 6,410,917 6,411,965 6,515,005 (1,113,595) 11,813,375

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Capital Construction Fund	l (405)			
Revenues:	E99 020		246 792	244 220
Local Beg. Fund Balance *	588,020 1,659,350		246,782 1,793,512	341,238 (134,162)
Total Revenues	2,247,370		2,040,294	207,076
•	, ,		, , -	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Expenditures:				
Support Services	282,370	5 004	000 500	4 740 504
Facilities Acq & Const End Fund Balance	1,965,000	5,961	209,508	1,749,531
Total Expenditures	2,247,370	5,961	209,508	2,031,901
Fund Balance		<u> </u>	1,830,785	
Less Encumbered			5,961	1
Available for Expenditure			1,824,825	
	5 (4	00)		
Future Property Purchase: Revenues:	s Reserve (4	20)		
Local				0
Fund Tfrs/Asset Sales				-
Beg. Fund Balance *	1,125,265		1,121,447	3,818
Total Revenues	1,125,265		1,121,447	3,818
Evnandituraa				
Expenditures: Facilities Acq & Const	1,125,265			1,125,265
Total Expenditures	1,125,265			1,125,265
Fund Balance	.,.20,200		1,121,447	.,,
				!
Dental/Vision Self Insuran	ce (610)			
Revenues:	000 450		107 110	046 040
Local	983,456		167,113	816,343
Beg. Fund Balance * Total Revenues	1,212,504 2,195,960		1,331,041 1,498,154	(118,537) 697,806
Total Neverlues	2,193,900		1,430,134	097,000
Expenditures:				
Support Services	860,518		327,335	533,183
Contingency	1,335,442			1,335,442
Total Expenditures	2,195,960		327,335	1,868,625
Fund Balance			1,170,819	
Less Encumbered			0	
Available for Expenditure			1,170,819	
District Medical Group HR	A (620)			
Revenues:	,			
Local	904,573		185,878	718,695
Beg. Fund Balance	2,664,117		2,853,210	(189,093)
Total Revenues	3,568,690		3,039,088	529,602
Expenditures:				
Support Services	440,000	50,010	126,360	263,630
End Fund Balance	3,128,690	30,010	120,500	3,128,690
Total Expenditures	3,568,690	50,010	126,360	3,392,320
Fund Balance			2,912,727	, ,
Less Encumbered			50,010	l
Less Liicuilibeled				

LINCOLN COUNTY SCHOOL DISTRICT Bills & Claims Over \$10,000 - All Funds 2024-25 Fiscal Year OCTOBER 2024

Date	Payee	Description	Amount
10/4/2024	FIRST STUDENT, INC.	AUGUST CONTRACT SERVICES & SUMMER SCHOOL	\$ 249,684.64
10/4/2024	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 205,227.91
10/4/2024	PNW PROFESSIONALS	CONTRACTED SLP SERVICES	\$ 14,145.50
10/4/2024	NORTHWEST PLAYGROUND EQUIP, INC.	PLAYGROUND STRUCTURE /OLALLA	\$ 24,469.00
10/4/2024	COASTAL CONTRACTING, INC.	SIDING AND SOFFITS-ARCADIA	\$ 74,900.00
10/9/2024	ZOOM VIDEO COMMUNICATIONS	ANNUAL SUBSCRIPTION 24-25	\$ 18,690.00
10/11/2024	SOLUTIONS YES	PRINTER/COPIER INK	\$ 10,661.07
10/11/2024	GAMETIME	PLAYGROUND EQUIPMENT -TAES	\$ 75,905.00
10/11/2024	EDNETICS	ACCESS POINTS & LICENSES, NETWORK SERVICES	\$ 27,115.12
10/16/2024	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 28,768.80
10/16/2024	CARE OPTIONS FOR KIDS	SLP SERVICES-TAHS	\$ 15,520.00
10/18/2024	EDDYVILLE CHARTER SCHOOL	24-25 SSF PAYMENTS	\$ 248,950.65
10/18/2024	SILETZ VALLEY CHARTER SCHOOL	24-25 SSF PAYMENTS	\$ 228,053.39
10/25/2024	FIRST STUDENT, INC.	MONTHLY CONTRACT SERVICES - SEPTEMBER	\$ 563,625.95
10/25/2024	PAINT THE WORLD LLC	PAINT AT ARCADIA	\$ 11,263.98
10/25/2024	MCGRAW-HILL COMPANIES	CURRICULUM-SPECIAL EDUCATION	\$ 13,992.17
10/25/2024	LOGICWING, INC	TECHNOLOGY MANAGEMENT SOFTWARE	\$ 19,250.00
10/25/2024	LINCOLN CITY PARKS & RECREATION	SUMMER LEARNING	\$ 103,943.72
10/25/2024	DAKTRONICS, INC	EXTERIOR MESSAGE CENTER-YVE	\$ 20,805.00
10/25/2024	BRIC ARCHITECTURE, INC.	LONG RANGE FACILITY PLAN	\$ 16,676.49
10/31/2024	DRY BOX INC	WRESTLING CONTAINER-TOHS	\$ 11,500.00

LINCOLN COUNTY SCHOOL DISTRICT INVESTMENT REPORT October 31, 2024

Oregon State Treasury - Local Government Investment Pool				
Beginning Balance			\$	27,347,922
	Additions			1,494,186
	Reductions			7,000,000
	Ending Balance		\$	21,842,108
Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds				
Beginning Balance			\$	1,007,660
	Additions			256,723
	Reductions			(0)
	Ending Balance		\$	1,264,383
Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds				
Oregon C	Beginning Balance			1,341,201
	Additions		\$	340,237
	Reductions Ending Balance			0
				1,681,438
Overen Coast Book - Manay Market Asseyint				
Oregon Coast Bank - Money Market Account Beginning Balance			\$	13,522,830
	Additions		Ψ	7,054,508
	Reductions			7,950,000
Ending Balance			\$	12,627,338
Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund) 3.8% APY				
3.0 /6	Beginning Balance		\$	1,812,277
	Additions		Ψ	17,130
	Reductions			, -
	Ending Balance		\$	1,829,407
Monthly Totals				
WOITHIN	Beginning Balance		\$	45,031,890
	Additions		\$	9,162,783
	Reductions		\$	14,950,000
	Ending Balance		\$ \$	39,244,673
Interest Dates			Comt	0-4
Interest Rates Aug		<u>Aug</u>	<u>Sept</u>	<u>Oct</u>
LGIP		5.30%	5.30%	5.11%
Oregon Coast Bank		5.12%	5.12%	5.12%