

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of November 30, 2023

	Period 1 Actual July '23	Period 2 Actual Aug '23	Period 3 Actual Sept '23	Period 4 Actual Oct '23	Period 5 Actual Nov '23	Period 6 Projected Dec '23	Period 7 Projected Jan '24	Period 8 Projected Feb '24	Period 9 Projected March '24	Period 10 Projected April '24	Period 11 Projected May '24	Period 12 Projected June '24	Period 13 Projected July '24	Projected 2023-24 Totals	Adopted 2023-24 BUDGET	Year-To-Date 2023-24 Actuals	YTD Diff Budget vs. Projected	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy		267			36,739,329	3,026,000	515,075	280,699	1,026,342	155,045	175,196	1,088,227	368,690	43,374,869 *	41,878,114	36,739,595	1,496,755	88%
Prior years' taxes		168,049	150,279	81,596	53,737	100,489	34,262	37,035	96,375	(36,429)	37,656	78,170	53,189	854,408 *	805,000	453,661	49,408	56%
Interest on Investments	73,925	79,375	66,752	55,673	91,554	56,327	53,169	45,656	47,193	31,260	37,640	34,650	15,697	688,871	400,000	367,279	288,871	92%
Fees Charged to Grants		2,702	39	9,974	9,447	36,489	46,956	42,779	50,703	65,496	29,382	132,169	74,394	500,530	550,000	22,162	(49,470)	4%
Rentals							1,446			1,446		1,221	217	4,330	10,000	-	(5,670)	0%
Contributions				591										591	0	591	591	#DIV/0!
Other Local Income	17,819	623	6,990	28,673	58,512	102,897	106,493	84,838	99,286	104,760	146,035	120,339	258,489	1,135,754	1,334,218	112,617	(198,464)	8%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support						26,743	37,826	26,757		30,290	24,765	27,112		173,492	195,000	-	(21,508)	0%
County School Fund					5,409	39,728		37,116			67,541	24,411	19,439	193,644 *	300,000	5,409	(106,356)	2%
Other, Hvy Eq Rent Tax, etc		65	1,192		92									1,348		1,348	1,348	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,958,011	1,977,818	1,977,818	1,977,818	1,977,818	1,891,138	1,891,376	1,911,680	1,894,980	1,931,348	1,934,662			23,324,467	23,130,549	11,869,283	193,918	51%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund							141,491	141,169	122,344					405,004 *	701,538	-	(296,534)	0%
State Timber					8,796	68,327		63,425			115,728			256,277 *	500,000	8,796	(243,723)	2%
Unrstd Grants, HCD, Wildfire				1,525,352										1,525,352	910,136	1,525,352	615,216	168%
FEDERAL SOURCES:																		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb									32,627				41,373	74,000	74,000	-	-	0%
OTHER RESOURCES:																		
Interfund Transfer														0	10	-	(10)	0%
Sale of Assets/Ins Proceeds														0		-	-	#DIV/0!
Beginning Fund Balance	15,908,692													15,908,692	14,115,000	15,908,692	1,793,692	113%
Total Monthly Revenues	19,958,447	2,228,899	2,203,069	3,679,677	38,944,693	5,348,138	2,828,094	2,671,155	3,369,850	2,283,216	2,568,604	1,547,672	790,115	88,421,629	84,903,565	67,014,785	3,518,064	79%
CUMULATIVE RESOURCES	19,958,447	22,187,346	24,390,415	28,070,092	67,014,785	72,362,922	75,191,016	77,862,171	81,232,022	83,515,238	86,083,842	87,631,514	88,421,629					

EXPENDITURES																		
Salaries (100)	602,384	792,888	2,630,859	2,655,067	2,821,310	2,617,229	2,585,234	2,678,310	2,607,465	2,565,843	2,691,761	6,432,074		31,680,424	31,281,886	9,502,509	398,538	30%
Employee benefits (200)	268,030	357,840	1,341,922	1,366,953	1,372,110	1,501,529	1,502,698	1,531,770	1,543,891	1,530,048	1,567,513	3,955,523	10,088	17,849,915	18,374,837	4,706,855	(524,922)	26%
Purchased services (300)	984,252	996,968	986,922	1,117,151	928,422	1,795,050	1,544,165	1,557,172	1,596,294	1,580,985	1,819,240	1,622,897	398,860	16,928,378	18,356,147	5,013,715	(1,427,769)	27%
Supplies (400)	97,690	185,678	215,890	172,562	181,208	160,021	149,530	141,805	138,828	195,198	302,785	353,263	219,521	2,513,978	2,750,414	853,028	(236,436)	31%
Capital outlay (500)	11,704				7,713	9,492		5,191	12,755	8,308	10,808	500	20,887	87,358	143,000	19,417	(55,642)	14%
Insurance/Other (600)	818,473	85,776	34,880	17,341	26,610	14,288	10,391	8,495	5,678	9,394	36,275	12,758	13,956	1,094,314	1,002,281	983,080	92,033	98%
Interfund Transfers (700)							4,305,000							4,305,000	4,305,000	-	-	0%
Contingency (800)														0	3,750,000	-	-	0%
Unappropriated Funds (800)														0	4,940,000	-	-	0%
Total Monthly Expenditures	2,782,533	2,419,150	5,210,473	5,329,074	5,337,373	6,097,610	10,097,017	5,922,743	5,904,910	5,889,775	6,428,381	12,377,014	663,312	74,459,368	84,903,565	21,078,604	(1,754,197)	25%
CUMULATIVE EXPENDITURES	2,782,533	5,201,684	10,412,157	15,741,231	21,078,604	27,176,214	37,273,231	43,195,975	49,100,885	54,990,660	61,419,041	73,796,055	74,459,368					
Month-end Fund Balance	17,175,914	16,985,662	13,978,258	12,328,861	45,936,181	45,186,708	37,917,785	34,666,197	32,131,137	28,524,578	24,664,801	13,835,459	13,962,261	13,962,261			45,936,181	

Revenue Assumptions:

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

Beginning Fund Balance is estimated as of 9-7-23 & subject to change. It represents the bulk of current Excess Ending Fund Balance.

June ADM is final at 5,072.2, it has been adjusted down from 5,086.2

Local Revenue no longer includes Federal Forest Fees per OR legislation.

Revenues updated to current at 11/30/23 - Includes (\$362,590) Segregated Interest entries from General Fund to Special Funds

Adjusted to Actual December receipts. Was \$7,235,663

* Local Revenue - Projected	45,084,202
Local Revenue included in 6/26/23 SSF Estimate	44,194,830
Estimated 2023/24 SSF Adjustment (May 2025)	(889,372)
Anticipated Ending Fund Balance	13,072,889
Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(8,690,000)
Excess Ending Fund Balance	4,382,889

Depends on Actual Local Revenue at Yr End

Expenditure Assumptions:

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

Exp updated at 11/30/23, July (\$9,133), Aug (\$701), Sept (\$89), Oct (\$24,780), Total (\$34,703)

	Monthly ADM - Prior Years						Monthly ADM	YTD ADM
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	ADMr Comparison	2023-24
September	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	September	4,959.1
October	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	October	4,984.2
November	5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	5,109.0	November	4,974.9
December	5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	5,098.5	December	
January	5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	5,095.4	January	
February	5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	5,103.0	February	
March	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	March	
April	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	April	
May	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	May	
June	5,332.9	5,482.5		5,090.2	5,122.6	5,007.0	June	
June YTD	5,443.2	5,482.5		5090.2	5122.6	5072.2	June YTD	

Lincoln County School District
2023-24 Monthly Comparison - General Fund Projected to Actual
November 2023

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	31,032,370	36,739,329	5,706,958	* Timing Diff budgeted for Dec
Prior years' taxes	64,762	53,737	(11,025)	*
Interest on Investments	20,240	91,554	71,314	Rates Increased
Fees Charged to Grants	28,912	9,447	(19,465)	Varies depending on Grant Exp
Rentals	1,510		(1,510)	
Contributions			-	
Other Local Income	102,086	58,512	(43,574)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	21,508		(21,508)	
County School Fund	68,817	5,409	(63,408)	*
Other, Hvy Eq Rent Tax, etc		92	92	
STATE SOURCES:				
SSF- Current Year	1,951,917	1,977,818	25,901	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber	118,330	8,796	(109,533)	*
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	No longer Local Revenue
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance				
Total Monthly Revenue	33,410,452	38,944,693	5,534,241	
EXPENDITURES				
Salaries (100)	2,709,743	2,821,310	111,568	Contract Increases
Employee benefits (200)	1,551,949	1,372,110	(179,839)	
Purchased services (300)	1,468,019	928,422	(539,597)	
Supplies (400)	182,910	181,208	(1,702)	
Capital outlay (500)	12,701	7,713	(4,987)	
Insurance/Other (600)	17,673	26,610	8,937	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,942,994	5,337,373	(605,620)	

*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
2023-24 General Fund - Purchased Services Monthly Comparison
November 2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	D 8,780	10,351	12,120	D 31,714	16,350								79,314
Cleaning Services		343,923	18,300	B 361,981	180,991								905,195
Repairs & Maint	5,104	48,291	18,620	9,196	30,808								112,019
Rentals	602	13,860	13,900	24,880	8								53,250
Utilities	7,603	37,963	97,251	117,301	127,555								387,672
Transportation	778	6,319	298,354	C 51,512	39,409								396,372
Travel	1,405	10,739	5,712	7,615	18,705								44,177
Telephone		8,000	8,761	9,106	9,390								35,257
Postage	559	1,893	3,555	2,290	2,602								10,899
Advertising		70	150		197								417
Printing & Binding		9,813	16,867	10,988	5,831								43,499
Data Lines		60	177	177	177								591
Charter School Pmts	914,194	457,783	457,783	457,783	457,783								2,745,326
Tuition		28,396	28,396	27,480	28,396								112,668
Audit Services													-
Legal Services			917	1,485									2,402
Architect/Engr Svcs			2,620		855								3,475
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs		3,000	1,500		6,000								10,500
Election Services				23									23
Other Gen Prof Svcs	D 45,228	16,508	1,940	3,620	3,366								70,660
Total	984,252	996,968	986,922	1,117,151	928,422	-	-	-	-	-	-	-	5,013,715
	D (1,900)			D (24,780)									

For Reference Only:

Less Transportation	(778)	(6,319)	(298,354)	(51,512)	(39,409)	-	-	-	-	-	-	-	-
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	(457,783)	-	-	-	-	-	-	-	-

Purchased

Services	67,380	532,866	230,785	583,076	431,230	-	-	-	-	-	-	-	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: September & October Custodial Bills paid in October due to billing errors.
- C: Waiting on corrected invoices to reflect contract amendment to increase driver wages.
- D: Figures updated after audit - items moved to grant funds, Special Education

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	754,099		218,638	535,461
Intermediate				
State	4,058,911		(124,714)	4,183,625
Federal	12,641,146		481,830	12,159,316
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,384,117		1,526,528	(142,411)
Total Revenues	18,838,273		2,102,281	16,735,992
Expenditures:				
Instruction	7,848,625	2,137,028	1,058,507	4,653,089
Support Services	5,806,756	1,570,966	1,003,863	3,231,928
Enterprise	636,587	140,031	90,125	406,431
Facilities Acq & Const	3,446,650	494,564	1,954,631	997,455
End Fund Bal/Tfrs	1,099,655			1,099,655
Total Expenditures	18,838,273	4,342,589	4,107,126	10,388,558
Fund Balance			(2,004,845) ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	103,050		103,049	1
Total Revenues	103,050	0	103,049	1
Expenditures:				
Instruction	81,050			81,050
Support Services	22,000			22,000
End Fund Balance				0
Total Expenditures	103,050	0	0	103,050
Fund Balance			103,049	
Less Encumbered			0	
Available for Expenditure			103,049	
Musical Instruments (287)				
Revenues:				
Transfers				
Beg. Fund Balance*	505,000		306,835	198,165
Total Revenues	505,000		306,835	198,165
Expenditures:				
Instruction	295,000	36,045	28,690	230,265
Support Services	110,000		3,077	106,923
End Fund Balance	100,000	100,000		0
Total Expenditures	505,000	136,045	31,767	337,188
Fund Balance			275,068	
Less Encumbered			136,045	
Available for Expenditure			139,023	

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of November 31, 2023 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	523,800			523,800
Beg. Fund Balance*			12,229	(12,229)
Total Revenues	523,800		12,229	511,571
Expenditures:				
Instruction	372,943	322,307	106,582	(55,946)
Support Services	58,544	7,357	4,946	46,241
Enterprise	92,313			92,313
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	329,664	111,528	82,608
Fund Balance			(99,299) ***	
Student Investment Account (289/989)				
Revenues:				
State	4,228,625		272,323	3,956,302
Beg. Fund Balance*				0
Total Revenues	4,228,625		272,323	3,956,302
Expenditures:				
Instruction	1,942,573	1,131,378	552,744	258,451
Support Services	2,284,052	1,604,774	759,797	(80,519)
Enterprise	2,000	2,608	210,410	(211,018)
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	4,228,625	2,738,760	1,522,951	(33,085)
Fund Balance			(1,250,628) ***	
Curriculum (290)				
Revenues:				
Local			36,995	0
Transfers	1,600,000			1,563,005
Beg. Fund Balance*	1,900,000		1,900,000	0
Total Revenues	3,500,000		1,936,995	1,563,005
Expenditures:				
Instruction	360,000			360,000
Contingency	3,140,000			3,140,000
End Fund Balance				
Total Expenditures	3,500,000		0	3,500,000
Fund Balance			1,936,995	
Less Encumbered			0	
Available for Expenditure			1,936,995	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local			2,373	
State	67,000			67,000
Beg. Fund Balance *	143,000		129,187	13,813
Total Revenues	210,000		131,560	78,440
Expenditures:				
Instruction	123,483	18,401	11,632	93,450
Support Services	19,517		3,045	16,472
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000			67,000
Total Expenditures	210,000	18,401	14,677	176,922
Fund Balance			116,883	
Less Encumbered			18,401	
Available for Expenditure			98,482	
High School Success (292)				
Revenues:				
State	1,589,075		69,435	1,519,640
Beg. Fund Balance *			0	0
Total Revenues	1,589,075		69,435	1,519,640
Expenditures:				
Instruction	742,590	301,024	125,897	315,669
Support Services	846,485	425,248	257,922	163,315
End Fund Balance				
Total Expenditures	1,589,075	726,272	383,819	478,984
Fund Balance			(314,385) ***	
Building Maintenance (293)				
Revenues:				
Local	25,000		36,014	(11,014)
State				
Federal				
Fund Tfrs/Asset Sales	905,000			905,000
Beg. Fund Balance *	1,373,000		2,269,009	(896,009)
Total Revenues	2,303,000		2,305,023	(2,023)
Expenditures:				
Support Services	681,587	40,119	300,378	341,090
Enterprise				
Facilities Acq & Const	1,621,413	8,186	284,042	1,329,185
End Fund Bal/Tfrs				
Total Expenditures	2,303,000	48,305	584,420	1,670,275
Fund Balance			1,720,603	
Less Encumbered			48,305	
Available for Expenditure			1,672,298	

* 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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	190,100		13,045	177,055
State	35,000		101,679	(66,679)
Federal	3,663,253		228,242	3,435,011
Beg. Fund Balance *	900,000		1,238,958	(338,958)
Total Revenues	4,788,353		1,581,924	3,206,429
Expenditures:				
Instruction	115,160	51,550	37,724	25,886
Support Services	33,482	19,879	14,261	(658)
Enterprise	4,089,711	3,092,015	612,475	385,220
Facilities Acq & Const	300,000			300,000
End Fund Balance	250,000	250,000		0
Total Expenditures	4,788,353	3,413,444	664,460	710,449
Fund Balance			917,464	***

Student Activities (295)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	1,300,000		500,383	799,617
Beg. Fund Balance *	1,325,000		1,243,391	81,609
Total Revenues	2,625,000		1,743,774	881,226
Expenditures:				
Instruction	1,315,000	57,051	333,128	924,822
Support Services	95,000	282	1,857	92,860
Enterprise	45,000		47,607	(2,607)
Contingency	1,170,000			1,170,000
Total Expenditures	2,625,000	57,333	382,592	2,185,076
Fund Balance			1,361,182	
Less Encumbered			57,333	
Available for Expenditure			1,303,849	

Outdoor School for All (296)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
State	149,098			149,098
Total Revenues	149,098		0	149,098
Expenditures:				
Instruction	142,398		19,649	122,749
Support Services	6,700			6,700
Total Expenditures	149,098	0	19,649	129,449
Fund Balance			(19,649)	***

ODE Facilities Grants (297)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
State Sources	10,000			10,000
Total Revenues	10,000	0	0	10,000
Expenditures:				
Support Services	10,000			10,000
Total Expenditures	10,000	0	0	10,000
Fund Balance				

* 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

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of November 31, 2023 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology (298)				
Revenues:				
Local	136,015		33,041	102,974
Local - Tech Fees	45,900		34,281	11,619
Transfers	1,600,000			1,600,000
Beg. Fund Balance *	1,446,893		1,750,475	(303,582)
Total Revenues	3,228,808		1,817,797	1,411,011
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	234,039	109,013	386,687
Contingency	2,461,569			2,461,569
End Fund Balance				0
Total Expenditures	3,228,808	234,039	109,013	2,885,756
Fund Balance			1,708,784	
Less Encumbered			234,039	
Available for Expenditure			1,474,746	

Vehicle Replacement (299)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	29,500		787	28,713
Sale of Assets				0
Beg. Fund Balance *	51,900		40,410	11,490
Total Revenues	81,400		41,197	40,203
Expenditures:				
Support Services	81,400			81,400
End Fund Balance				0
Total Expenditures	81,400	0	0	81,400
Fund Balance			41,197	
Less Encumbered			0	
Available for Expenditure			41,197	

PERS Bonds Debt Service (320)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	5,082,765		1,582,983	3,499,782
Beg. Fund Balance *	10,563,450		10,709,267	(145,817)
Total Revenues	15,646,215		12,292,250	3,353,965
Expenditures:				
Debt Service	6,116,208			6,116,208
End Fund Balance	9,530,007	9,530,007		0
Total Expenditures	15,646,215	9,530,007	0	6,116,208
Fund Balance			12,292,250	

GO Bonds Debt Service (330 & 331)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	6,104,995		5,274,075	830,920
Transfers	1,431,655			1,431,655
Beg. Fund Balance *	1,354,500		1,331,821	22,679
Total Revenues	8,891,150		6,605,895	2,285,255
Expenditures:				
Debt Service	5,290,500			5,290,500
Transfers	1,431,650			1,431,650
End Fund Balance	2,169,000	2,169,000		0
Total Expenditures	8,891,150	2,169,000	0	6,722,150
Fund Balance			6,605,895	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	1,095,672		181,499	914,173
Beg. Fund Balance *	1,563,700		1,785,693	(221,993)
Total Revenues	2,659,372		1,967,191	692,181
Expenditures:				
Support Services	459,372			459,372
Facilities Acq & Const	2,200,000	38,617	635,349	1,526,035
End Fund Balance				0
Total Expenditures	2,659,372	38,617	635,349	1,985,407
Fund Balance			1,331,843	
Less Encumbered			38,617	
Available for Expenditure			1,293,226	

Future Property Purchases Reserve (420)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	15,000		20,879	(5,879)
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	1,061,018		1,072,295	(11,277)
Total Revenues	1,076,018		1,093,174	(17,156)
Expenditures:				
Facilities Acq & Const	1,076,018			1,076,018
Total Expenditures	1,076,018		0	1,076,018
Fund Balance			1,093,174	

Dental/Vision Self Insurance (610)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	963,000		276,808	686,192
Beg. Fund Balance *	1,215,000		1,178,070	36,930
Total Revenues	2,178,000		1,454,878	723,122
Expenditures:				
Support Services	870,000		348,942	521,058
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		348,942	1,829,058
Fund Balance			1,105,936	
Less Encumbered			0	
Available for Expenditure			1,105,936	

District Medical Group HRA (620)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	874,600		302,138	572,462
Beg. Fund Balance	2,120,000		2,129,863	(9,863)
Total Revenues	2,994,600		2,432,001	562,599
Expenditures:				
Support Services	440,000	15,574	169,831	254,595
End Fund Balance	2,554,600			2,554,600
Total Expenditures	2,994,600	15,574	169,831	2,809,195
Fund Balance			2,262,170	
Less Encumbered			15,574	
Available for Expenditure			2,246,595	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$10,000 - All Funds
2023-24 Fiscal Year
November 2023

Date	Payee	Description	Amount
11/3/2023	COSA	MEMBERSHIP DUES	22,954.00
11/3/2023	DIGITAL INSURANCE LLC	GROUP HRA ANNUAL CONSULTING/MANAGEMENT FEES	31,725.00
11/3/2023	OMSI UNIT #85	OUTDOOR SCHOOL - TOES	13,727.00
11/3/2023	PAPE MACHINERY	TRACTOR SERVICE/REPAIRS	12,413.27
11/3/2023	PNW PROFESSIONALS	MONTHLY CONTRACT SERVICES - SLP	13,018.00
11/3/2023	ROAD & DRIVEWAY CO	PAVING - NHS & TAES	13,226.18
11/3/2023	RUDIS	WRESTLING UNIFORMS - NHS	11,165.00
11/9/2023	GROTH-GATES SHEET METAL, INC	DUCTWORK - CVH, YVE, TAHS	37,823.00
11/9/2023	H2 WALL SYSTEMS, LLC	ACOUSTIC WALL PANELS & INSTALLATION - YVE	34,600.00
11/9/2023	OREGON DEPT OF EDUCATION	RETURN MS SUMMER SCHOOL GRANTS - NO PARTICIPATION	127,994.34
11/13/2023	CENTRAL RESTAURANT PRODUCTS	STAND MIXERS - ALL LOCATIONS	12,047.64
11/17/2023	DELL MARKETING, LP	COMPUTERS & MONITORS - SCE, YVE, TAHS, TECH STOCK	19,436.06
11/17/2023	LATHAM CENTERS, INC.	MONTHLY TUITION - OUT OF STATE SPECIAL ED PLACEMENT	28,396.00
11/17/2023	NCS PEARSON INC	TAG TESTING	13,155.02
11/17/2023	NORTHWEST PLAYGROUND EQUIPMENT, INC.	PLAYGROUND SURFACING - OLE	12,342.50
11/17/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	182,584.15
11/22/2023	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENTS	12,299.00
11/22/2023	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENTS	234,312.00
11/22/2023	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	211,172.00
11/30/2023	AMAZON CAPITAL SERVICES	SUPPLIES - VARIOUS LOCATIONS	44,180.60

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 20,753,440
Additions	43,484,152
Reductions	5,113,118
Ending Balance	<u><u>\$ 59,124,473</u></u>

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds	
Beginning Balance	\$ 1,186,834
Additions	4,877
Reductions	
Ending Balance	<u><u>\$ 1,191,711</u></u>

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds	
Beginning Balance	\$ 1,585,769
Additions	6,517
Reductions	
Ending Balance	<u><u>\$ 1,592,286</u></u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 13,559,393
Additions	5,053,600
Reductions	5,500,000
Ending Balance	<u><u>\$ 13,112,993</u></u>

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
.75% APY	
Beginning Balance	\$ 378,515
Additions	-
Reductions	-
Ending Balance	<u><u>\$ 378,515</u></u>

Monthly Totals	
Beginning Balance	\$ 37,463,951
Additions	\$ 48,549,146
Reductions	\$ 10,613,118
Ending Balance	<u><u>\$ 75,399,978</u></u>

<u>Interest Rates</u>	<u>September</u>	<u>October</u>	<u>November</u>
LGIP	4.63%	4.90%	5.00%
Oregon Coast Bank	4.72%	4.99%	5.12%