General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of May 31, 2024

DEVENUES	Period 1 Actual	Period 2 Actual	Period 3 Actual	Period 4 Actual	Period 5 Actual	Period 6 Actual	Period 7 Actual	Period 8 Actual	Period 9 Actual	Period 10 Actual	Period 11 Actual	Period 12 Projected	Period 13 Projected	Projected 2023-24	Adopted 2023-24	Year-To-Date 2023-24	YTD Diff Budget vs.	% of
R E V E N U E S LOCAL SOURCES:	July '23	Aug '23	Sept '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	March '24	April '24	May '24	June '24	July '24	Totals	BUDGET	Actuals	Projected	Budget
Current year's levy		267			36,739,329	2,882,454	663,036	241,402	1,106,455	119,899	114,306	1,088,227	368,690	43,324,063 *	41,878,114	41,867,146	1,445,949	100%
Prior years' taxes		168,049	150,279	81,596	53,737	115,026	55,707	42,482	45,719	33,114	74,668	78,170	53,189	951,736 *	805,000	820,377	146,736	102%
Interest on Investments	73,925	79,375	66,752	55,673	91,554	213,264	183,587	177,267	146,992	129,540	108,538	34,650	15,697	1,376,814	400,000	1,326,467	976,814	332%
Fees Charged to Grants		2,702	39	9,974	9,447	1,143	14,734	-	78,780	18,850	64,865	132,169	74,394	407,095	550,000	200,533	(142,905)	36%
Rentals				504						-		1,221	217	1,438	10,000	-	(8,562)	0%
Contributions	47.040	000	0.000	591	50.540	450.747	40.070	00.005	404.000	400 700	00.544	400.000	050.400	591	0	591		#DIV/0!
Other Local Income	17,819	623	6,990	28,673	58,512	156,717	16,673	38,395	104,693	102,729	66,514	120,339	258,489	977,165	1,334,218	598,337	(357,053)	45%
INTERMEDIATE SOURCES:						38,235					38,235			76,470	195,000	- 76,470	(118,530)	200/
ESD - Severe Disab Support County School Fund					5,409	36,233	-	128,361			206,985	24,411	19,439	384,605 *	300,000	340,754	84,605	39% 114%
Other, Hvy Eq Rent Tax, etc		65	1,192		92			120,301			200,983	24,411	19,439	1,430	300,000	1,430		#DIV/0!
STATE SOURCES:			Í				1.000.100		4.000.400					·		-	·	
SSF- Current Year	3,958,011	1,977,818	1,977,818	1,977,818	1,977,818	1,977,818	1,933,139	1,933,139	1,933,139	1,433,521	1,724,166			22,804,205	23,130,549	22,804,205	(326,344)	99%
SSF- Prior Year								0.40.007			174,051	400.044		174,051	704 500	174,051	174,051	#DIV/0!
Common School Fund					0.700		-	348,207			000.040	122,344		470,552 *	701,538	348,207	(230,986)	50%
State Timber				4 202 050	8,796			208,767			336,642			554,205 *	500,000	554,205	54,205	111%
Unrstd Grants, HCD, Wildfire				1,392,659										1,392,659	910,136	1,392,659	482,523	153%
FEDERAL SOURCES: Federal Forest Fees											325,069			325,069		325,069	325,069	#DIV/0!
Foster Care Transp Reimb											323,069	41,373		41,373	74,000	325,069	(32,627)	#DIV/0!
OTHER RESOURCES:												41,373		41,373	74,000	-	(32,621)	0%
Interfund Transfer														0	10	-	(10)	0%
Sale of Assets/Ins Proceeds														0	10	-	- (10)	#DIV/0!
Beginning Fund Balance	16,037,138													16,037,138	14,115,000	16,037,138	1,922,138	114%
Total Monthly Revenues	20,086,893	2,228,899	2,203,069	3,546,984	38,944,693	5,384,657	2,866,876	3,118,019	3,415,777	1,837,652	3,234,119	1,642,904	790,115	89,300,658	84,903,565	86,867,638	4,397,093	102%
•											86,867,638	88,510,542						
CUMULATIVÉ RESOURCES	20,086,893	22,315,791	24,518,860	28,065,845	67,010,537	72,395,194	75,262,070	78,380,089	81,795,867	83,633,519	00,007,030	00,310,342	89,300,658					
•		, ,	, ,	, ,	, ,				, ,			, ,	89,300,658					
EXPENDITURES Salaries (100)	602,384	792,888	2,630,859	2,655,067	2,821,310	2,672,906	2,602,285	2,757,136	2,639,046	2,666,666	2,835,938	6,671,306	0	32,347,793	31,281,886	25,676,487	1,065,907	82%
EXPENDITURES Salaries (100) Employee benefits (200)	602,384 268,030	792,888 357,840	2,630,859 1,341,922	2,655,067 1,366,953	2,821,310 1,372,110	2,672,906 1,348,599	2,602,285 1,334,564	2,757,136 1,340,444	2,639,046 1,342,971	2,666,666 1,376,107	2,835,938 1,385,463	6,671,306 3,992,534	0 10,183	16,837,721	18,374,837	12,835,004	(1,537,116)	70%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300)	602,384 268,030 984,252	792,888 357,840 996,968	2,630,859 1,341,922 986,922	2,655,067 1,366,953 1,117,151	2,821,310 1,372,110 928,422	2,672,906 1,348,599 2,247,048	2,602,285 1,334,564 1,472,675	2,757,136 1,340,444 1,232,873	2,639,046 1,342,971 1,438,228	2,666,666 1,376,107 1,546,852	2,835,938 1,385,463 2,462,595	6,671,306 3,992,534 1,504,830	0 10,183 369,843	16,837,721 17,288,659	18,374,837 18,356,147	12,835,004 15,413,986	(1,537,116) (1,067,488)	70% 84%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400)	602,384 268,030 984,252 97,690	792,888 357,840	2,630,859 1,341,922	2,655,067 1,366,953	2,821,310 1,372,110 928,422 181,208	2,672,906 1,348,599	2,602,285 1,334,564	2,757,136 1,340,444	2,639,046 1,342,971	2,666,666 1,376,107	2,835,938 1,385,463 2,462,595 195,717	6,671,306 3,992,534 1,504,830 353,263	0 10,183 369,843 219,521	16,837,721 17,288,659 2,168,396	18,374,837 18,356,147 2,750,414	12,835,004 15,413,986 1,595,612	(1,537,116) (1,067,488) (582,018)	70% 84% 58%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500)	602,384 268,030 984,252 97,690 11,704	792,888 357,840 996,968 185,678	2,630,859 1,341,922 986,922 215,890	2,655,067 1,366,953 1,117,151 172,562	2,821,310 1,372,110 928,422 181,208 7,713	2,672,906 1,348,599 2,247,048 149,932	2,602,285 1,334,564 1,472,675 84,123	2,757,136 1,340,444 1,232,873 93,554	2,639,046 1,342,971 1,438,228 89,671	2,666,666 1,376,107 1,546,852 129,587	2,835,938 1,385,463 2,462,595 195,717 62,000	6,671,306 3,992,534 1,504,830 353,263 500	0 10,183 369,843 219,521 20,887	16,837,721 17,288,659 2,168,396 102,804	18,374,837 18,356,147 2,750,414 143,000	12,835,004 15,413,986 1,595,612 81,417	(1,537,116) (1,067,488) (582,018) (40,196)	70% 84% 58% 57%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600)	602,384 268,030 984,252 97,690	792,888 357,840 996,968	2,630,859 1,341,922 986,922	2,655,067 1,366,953 1,117,151	2,821,310 1,372,110 928,422 181,208	2,672,906 1,348,599 2,247,048	2,602,285 1,334,564 1,472,675	2,757,136 1,340,444 1,232,873	2,639,046 1,342,971 1,438,228 89,671 4,178	2,666,666 1,376,107 1,546,852	2,835,938 1,385,463 2,462,595 195,717	6,671,306 3,992,534 1,504,830 353,263	0 10,183 369,843 219,521	16,837,721 17,288,659 2,168,396 102,804 1,049,157	18,374,837 18,356,147 2,750,414 143,000 1,002,281	12,835,004 15,413,986 1,595,612 81,417 1,022,443	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	602,384 268,030 984,252 97,690 11,704	792,888 357,840 996,968 185,678	2,630,859 1,341,922 986,922 215,890	2,655,067 1,366,953 1,117,151 172,562	2,821,310 1,372,110 928,422 181,208 7,713	2,672,906 1,348,599 2,247,048 149,932	2,602,285 1,334,564 1,472,675 84,123	2,757,136 1,340,444 1,232,873 93,554	2,639,046 1,342,971 1,438,228 89,671	2,666,666 1,376,107 1,546,852 129,587	2,835,938 1,385,463 2,462,595 195,717 62,000	6,671,306 3,992,534 1,504,830 353,263 500	0 10,183 369,843 219,521 20,887	16,837,721 17,288,659 2,168,396 102,804	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196)	70% 84% 58% 57% 102% 100%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	602,384 268,030 984,252 97,690 11,704	792,888 357,840 996,968 185,678	2,630,859 1,341,922 986,922 215,890	2,655,067 1,366,953 1,117,151 172,562	2,821,310 1,372,110 928,422 181,208 7,713	2,672,906 1,348,599 2,247,048 149,932	2,602,285 1,334,564 1,472,675 84,123	2,757,136 1,340,444 1,232,873 93,554	2,639,046 1,342,971 1,438,228 89,671 4,178	2,666,666 1,376,107 1,546,852 129,587	2,835,938 1,385,463 2,462,595 195,717 62,000	6,671,306 3,992,534 1,504,830 353,263 500	0 10,183 369,843 219,521 20,887	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	602,384 268,030 984,252 97,690 11,704	792,888 357,840 996,968 185,678	2,630,859 1,341,922 986,922 215,890	2,655,067 1,366,953 1,117,151 172,562	2,821,310 1,372,110 928,422 181,208 7,713	2,672,906 1,348,599 2,247,048 149,932	2,602,285 1,334,564 1,472,675 84,123	2,757,136 1,340,444 1,232,873 93,554	2,639,046 1,342,971 1,438,228 89,671 4,178	2,666,666 1,376,107 1,546,852 129,587	2,835,938 1,385,463 2,462,595 195,717 62,000	6,671,306 3,992,534 1,504,830 353,263 500	0 10,183 369,843 219,521 20,887	16,837,721 17,288,659 2,168,396 102,804 1,049,157	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100%
CUMULATIVÉ RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	602,384 268,030 984,252 97,690 11,704	792,888 357,840 996,968 185,678	2,630,859 1,341,922 986,922 215,890	2,655,067 1,366,953 1,117,151 172,562	2,821,310 1,372,110 928,422 181,208 7,713	2,672,906 1,348,599 2,247,048 149,932	2,602,285 1,334,564 1,472,675 84,123	2,757,136 1,340,444 1,232,873 93,554	2,639,046 1,342,971 1,438,228 89,671 4,178	2,666,666 1,376,107 1,546,852 129,587	2,835,938 1,385,463 2,462,595 195,717 62,000	6,671,306 3,992,534 1,504,830 353,263 500	0 10,183 369,843 219,521 20,887	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures	602,384 268,030 984,252 97,690 11,704 818,473	792,888 357,840 996,968 185,678 85,776	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074	2,821,310 1,372,110 928,422 181,208 7,713 26,610	2,672,906 1,348,599 2,247,048 149,932 7,503	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095	2,666,666 1,376,107 1,546,852 129,587 6,419	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358	6,671,306 3,992,534 1,504,830 353,263 500 12,758	0 10,183 369,843 219,521 20,887 13,956	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100% 0%
CUMULATIVE RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES	602,384 268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140	0 10,183 369,843 219,521 20,887 13,956 634,389 74,099,529	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100% 0%
CUMULATIVE RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES	602,384 268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenu	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140	0 10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100% 0%
CUMULATIVE RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance	602,384 268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenu	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140	0 10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000	(1,537,116) (1,067,488) (582,018) (40,196) 46,876	70% 84% 58% 57% 102% 100% 0%
CUMULATIVE RESOURCES EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions:	602,384 268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenu	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140	0 10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions: Projection amounts based on Add Beginning Fund Balance is estimated	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 opted Budget and a ated as of 9-7-23 &	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenue	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689 4 SSF Estimate ment (May 2029	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140	0 10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230 45,599,079	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529 15,201,128	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions: Projection amounts based on Add Beginning Fund Balance is estima June ADM is final at 5,072.2, it has	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 opted Budget and a lated as of 9-7-23 & las been adjusted d	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received of a subject to char own from 5,086.	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same timenge. It represents	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenue Local Revenue Estimated 2023	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2 1/24 SSF Adjust	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689 4 SSF Estimate ment (May 2029	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140 15,045,402	10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230 45,599,079	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529 15,201,128 (411,151) 14,789,977	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions: Projection amounts based on Add Beginning Fund Balance is estima June ADM is final at 5,072.2, it has Local Revenue no longer includes Updated BFB to Audited	2,782,533 2,782,533 17,304,360 2,7690 111,704 818,473 2,782,533 2,782,533 17,304,360 2,782,533 2,782,533 2,782,533 2,782,533	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received of a subject to char own from 5,086. ees per OR legis	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents 2 slation.	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenue Local Revenue Estimated 2023	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2 1/24 SSF Adjust	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689 4 SSF Estimate ment (May 2029 Anti	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140 15,045,402	10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230 45,599,079 Fund Balance & Contingency	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529 15,201,128	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions: Projection amounts based on Add Beginning Fund Balance is estima June ADM is final at 5,072.2, it has Local Revenue no longer includes Updated BFB to Audited Updated to reflect estimated re	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 poted Budget and a sated as of 9-7-23 & sated as of 9-7-23 & sated as a feed as Federal Forest Feederal Feederal Forest Feederal Feed	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received of subject to char own from 5,086. ees per OR legis	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents 2 slation. SF Estimate	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614 e period over pass the bulk of cur	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933 ast 8 years rrent Excess End	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenue Local Revenue Estimated 2023 Less Unag	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2 1/24 SSF Adjust	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689 4 SSF Estimate ment (May 2029 Anti	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140 15,045,402	10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230 45,599,079 Fund Balance & Contingency	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529 15,201,128 (411,151) 14,789,977 (8,690,000)	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949 ual Local Reven	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0%
EXPENDITURES Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES Month-end Fund Balance Revenue Assumptions: Projection amounts based on Add Beginning Fund Balance is estima June ADM is final at 5,072.2, it has Local Revenue no longer includes Updated BFB to Audited	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 poted Budget and a steed as of 9-7-23 & steem adjusted dispenses for the steem and the steem	792,888 357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received & subject to char own from 5,086. ees per OR legis	2,630,859 1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents 2 slation. SF Estimate ODE SSF Rec	2,655,067 1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,324,614 e period over pass the bulk of cur	2,821,310 1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 45,931,933 ast 8 years rrent Excess End	2,672,906 1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 44,890,603	2,602,285 1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,251,449	2,757,136 1,340,444 1,232,873 93,554 2,523 5,426,531 38,437,152 39,942,937	2,639,046 1,342,971 1,438,228 89,671 4,178 4,305,000 9,819,095 48,256,247 33,539,620 * Local Revenue Local Revenue Estimated 2023	2,666,666 1,376,107 1,546,852 129,587 6,419 5,725,631 53,981,878 29,651,641 e - Projected ncluded in 5/3/2 1/24 SSF Adjust	2,835,938 1,385,463 2,462,595 195,717 62,000 6,358 6,948,071 60,929,949 25,937,689 4 SSF Estimate ment (May 2029 Anti	6,671,306 3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,465,140 15,045,402	10,183 369,843 219,521 20,887 13,956 634,389 74,099,529 15,201,128 46,010,230 45,599,079 Fund Balance & Contingency Fund Balance	16,837,721 17,288,659 2,168,396 102,804 1,049,157 4,305,000 0 74,099,529 15,201,128 (411,151) 14,789,977 (8,690,000) 6,099,977	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	12,835,004 15,413,986 1,595,612 81,417 1,022,443 4,305,000 - - 60,929,949	(1,537,116) (1,067,488) (582,018) (40,196) 46,876 - (2,114,036) 25,937,689	70% 84% 58% 57% 102% 100% 0% 72%

Expenditure Assumptions:

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

		Monthly ADM -	Prior Years			Monthly	Monthly ADM	YTD ADM	
<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	2020-21	2021-22	<u>2022-23</u>	ADMr Comparison	2023-24	2023-24	5,101.6 Budget
5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	September	4,959.1	4,959.1	
5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	October	4,984.2	4,988.3	
5,477.9	5,541.6	5,596.7	4,968.0	5,191.8	5,109.0	November	4,974.9	4,976.6	
5,480.6	5,538.8	5,585.9	5,089.1	5,192.9	5,098.5	December	4,961.0	4,972.2	
5,480.8	5,512.2	5,577.6	5,054.0	5,184.1	5,095.4	January	4,945.4	4,962.6	
5,470.6	5,491.0	5,569.1	5,052.3	5,180.8	5,103.0	February	4,935.4	4,956.2	
5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	March	4,911.4	4,949.6	
5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	April	4,872.3	4,936.5	
5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	May	4,859.1	4,927.3	(174.3) Diff YTD
5,332.9	5,482.5	•	5,090.2	5,122.6	5,007.0	June			
5.443.2	5.482.5	·	5090.2	5122.6	5072.2	June YTD	·	<u></u>	Page 1

Lincoln County School District 2023-24 Monthly Comparison - General Fund Projected to Actual May 2024

Actual Compared to

REVENUES	Projected**	Actual	Projected	Comments
LOCAL SOURCES:				
Current year's levy	175,196	114,306	(60,890) *	•
Prior years' taxes	37,656	74,668	37,013 *	:
Interest on Investments	37,640	108,538	70,897	Rates Increased
Fees Charged to Grants	29,382	64,865	35,483	Varies Monthly by Exp Levels
Rentals			-	
Contributions			-	
Other Local Income	146,035	66,514	(79,521)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support		38,235	38,235	
County School Fund		206,985	206,985 *	•
Other, Hvy Eq Rent Tax, etc	67,541	82	(67,459)	
STATE SOURCES:				
SSF- Current Year	1,208,393	1,724,166	515,773 *	•
SSF- Prior Year	174,051	174,051	* (0)	High Cost Disab 22/23 & 23/24
Common School Fund			- *	_
State Timber	115,728	336,642	220,913 *	•
Unrestricted Grants		·	- *	•
FEDERAL SOURCES:				
Federal Forest Fees		325,069	325,069	No longer Local Revenue
Foster Care Transport Reimb		·	-	G
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance				
Total Monthly Revenue	1,991,621	3,234,119	1,242,498	
EXPENDITURES				
Salaries (100)	2,791,877	2,835,938	44,061	
Employee benefits (200)	1,582,180	1,385,463	(196,717)	
Employee benefits (200)	1,302,100	1,505,405	(130,717)	2 months Transportation Inv &
Purchased services (300)	1,686,889	2,462,595	775,706	Final Recon Charter SSF Pmts
Supplies (400)	302,785	195,717	(107,068)	
Capital outlay (500)	10,808	62,000	51,192	
Insurance/Other (600)	36,275	6,358	(29,917)	
Interfund Transfers (700)	,	, ,	- '	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	6,410,814	6,948,071	537,257	

^{*}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 May 2024

	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	Е	132,553	51,883	51,341	53,975	69,900		123,275		562,241
Cleaning Services		343,923	18,300	В	361,981	180,991		181,290	183,636	186,202	183,548	183,458		183,404		2,006,733
Repairs & Maint	5,104	48,291	18,620		9,196	30,808		25,620	27,458	13,390	30,961	23,901		8,540		241,889
Rentals	602	13,860	13,900		24,880	8		2,193		2,000	484	2,020		2,753		62,700
Utilities	7,603	37,963	97,251		117,301	127,555		147,492	185,786	133,963	164,747	178,358		146,840		1,344,857
Transportation	778	6,319	298,354	С	51,512	39,409	С	1,225,517	468,409	322,921	488,966	523,976	F	856,226		4,282,386
Travel	1,405	10,739	5,712		7,615	18,705		10,378	3,154	5,326	9,292	4,264		7,359		83,949
Telephone		8,000	8,761		9,106	9,390		9,487	9,469	9,343	4,754	14,623		9,394		92,327
Postage	559	1,893	3,555		2,290	2,602		3,538	3,119	4,160	3,462	2,881		6,054		34,113
Advertising		70	150			197								60		477
Printing & Binding		9,813	16,867		10,988	5,831		15,131	7,137	9,332	12,337	9,037		13,493		109,966
Data Lines		60	177		177	177		157	127	127	127	127		127		1,384
Charter School Pmts	914,194	457,783	457,783		457,783	457,783		457,783	457,783	457,783	457,783	457,783	G	1,035,524		6,069,765
Tuition		28,396	28,396		27,480	28,396		27,480	28,396	28,396	25,648	28,396		27,480		278,464
Audit Services									25,225					14,680		39,905
Legal Services			917		1,485			887		1,659		1,108		75		6,132
Architect/Engr Svcs			2,620			855		360	490	1,378				4,640		10,343
Neg/Labor Consltg																-
Managemnt Svcs																-
Data/Tech Svcs		3,000	1,500			6,000		1,500	18,865	1,500	1,500			6,267		40,132
Election Services					23	·						•				23
Other Gen Prof Svcs D	45,228	16,508	1,940		3,620	3,366		5,682	4,429	4,052	645	47,019		16,404		148,892
Total	004.050	000 000	000 000		4 447 454	000 400		2 247 040	4 475 205	4 000 070	4 420 220	4 540 050		2 4C2 F0F		4E 44C C7C

Total	984,252	996,968	986,922	1,117,151	928,422	2,247,048	1,475,365	1,232,873	1,438,228	1,546,852	2,462,595	-	15,416,676
	D (1.900)			D (24 780)									

For Reference

Deleves of												
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(1,035,524)	-
Less Transportation	(778)	(6,319)	(298, 354)	(51,512)	(39,409)	(1,225,517)	(468,409)	(322,921)	(488,966)	(523,976)	(856,226)	-
Offig.												

Balance of Purchased Services 67,380 532,866 230,785 583,076 431,230 563,748 549,173 452,169 491,480 565,092 570,846 - 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: September & October Custodial Bills paid in October due to billing errors.
- C: Waiting on corrected invoices to reflect contract amendment to increase driver wages. Pd Dec 1.
- D: Figures updated after audit items moved to grant funds, Special Education
- E: Special Education contracted SLP's
- F: April & May Transportation Invoices
- G: Charter School SSF Payments, May & Final 22/23

LINCOLN COUNTY SCHOOL DISTRICT

<u>Budget</u> Encumb'd **YTD Actual** Remaining Special Revenues & Grants (200-285 & 900-994) Revenues: 754,099 1,197,209 Local (443,110)Intermediate 2,300 State 2,851,010 696,478 2,154,532 Federal 12,641,146 4,489,619 8,151,527 Fund Tfrs/Asset Sales Beg. Fund Balance * 1,384,117 1,526,528 (142,411)17,630,372 9,718,238 **Total Revenues** 7,912,133 Expenditures: Instruction 7,367,347 1,310,850 3,086,171 2,970,326 **Support Services** 5,058,198 1,128,753 3,499,851 429,593 679,900 34,578 429,251 Enterprise 216,071 Facilities Acq & Const 3,425,272 877,616 2,449,689 97,968 End Fund Bal/Tfrs 1,099,655 1,099,655 17,630,372 3,351,797 **Total Expenditures** 9,251,782 5,026,793 **Fund Balance** (1,339,649) *** **Indigenous Peoples (286)** Revenues: Local Fund Tfrs/Asset Sales Beg. Fund Balance* 103,050 103,049 **Total Revenues** 103,050 103,049 0 Expenditures: Instruction 81,050 3,616 4,279 73,155 22,000 Support Services 22,000 **End Fund Balance** 0 103,050 3,616 4,279 95,155 **Total Expenditures** 98,770 **Fund Balance** Less Encumbered 3,616 95,154 Available for Expenditure **Musical Instruments (287)** Revenues: 200,000 Transfers 505,000 306,835 198,165 Beg. Fund Balance* 505,000 506,835 (1,835)**Total Revenues** Expenditures: Instruction 295,000 1,261 67,470 226,269 105,536 Support Services 110,000 4,464 End Fund Balance 100,000 100,000 505,000 101,261 71,933 331,806 **Total Expenditures Fund Balance** 434,902 101,261 Less Encumbered 333,641 Available for Expenditure

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2024 UNAUDITED

Pre-School Promise (288)	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Revenues:				
State	603,000		333,316	269,684
Beg. Fund Balance*			0	0
Total Revenues	603,000		333,316	269,684
=	<u> </u>		· · · · · · · · · · · · · · · · · · ·	<u> </u>
Expenditures:				
Instruction	542,099	137,444	410,027	(5,372)
Support Services	59,901	23,780	25,355	10,767
Enterprise Facilities Acq & Const End Fund Balance	1,000			1,000
Total Expenditures	603,000	161,223	435,381	6,396
Fund Balance	333,333	101,220	(102,065)	***
Student Investment Accour Revenues:	nt (289/989)			
State	5,408,022		5,408,022	0
Beg. Fund Balance*	, ,		, ,	0
Total Revenues	5,408,022		5,408,022	0
Expenditures:				
Instruction	2,375,190	588,094	1,603,623	183,473
Support Services	2,961,454	625,330	2,063,924	272,200
Enterprise	50,000	783	172,394	(123,177)
Facilities Acq & Const End Fund Balance	21,378		24,478	(3,100)
Total Expenditures	5,408,022	1,214,207	3,864,419	329,396
Fund Balance			1,543,603	***
Curriculum (290)				
Revenues:				
Local	4 000 000		108,155	(108,155)
Transfers	1,600,000		1,600,000	0
Beg. Fund Balance* Total Revenues	1,900,000 3,500,000		1,900,000 3,608,155	0 (108,155)
=	3,300,000		3,000,133	(100,133)
Expenditures:	222 222	040.0==		40 ====
Instruction	360,000	313,250		46,750
Contingency End Fund Balance	3,140,000			3,140,000
Total Expenditures	3,500,000	313,250	0	3,186,750
Fund Balance	5,500,000	313,230	3,608,155	3,100,730
Less Encumbered			0	
Available for Expenditure			3,608,155	

Small Schools Grant (291)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:	WITS & TOIEU	10 7-12		
Local			5,369	
State	67,000		74,067	(7,067)
Beg. Fund Balance *	143,000		129,187	13,813
Total Revenues	210,000		208,623	1,377
Expenditures:	400 400	44.005	07.400	75.045
Instruction	123,483	11,005	37,163	75,315
Support Services	19,517	38	8,465	11,014
Enterprise Facilities Acq & Const				0
End Fund Balance	67,000	67,000		0
Total Expenditures	210,000	78,044	45,628	86,328
Fund Balance	210,000	70,011	162,995	00,020
Less Encumbered			78,044	
Available for Expenditure			84,952	•
Available for Experioliture			04,932	:
High School Success (292)				
Revenues: State	1 520 200		657 107	001 252
Beg. Fund Balance *	1,538,380		657,127 0	881,253 0
Total Revenues	1,538,380		657,127	881,253
•	1,000,000		001,121	001,200
Expenditures:				
Instruction	607,942	181,402	514,987	(88,447)
Support Services	930,438	140,062	578,807	211,568
End Fund Balance Total Expenditures	1,538,380	321,464	1,093,794	123,122
Fund Balance	1,330,300	321,404	(436,668)	***
i uliu Balalice			(430,000)	
Building Maintenance (293) Revenues:				
Local	25,000		88,930	(63,930)
State	23,000		00,330	(00,000)
Federal	005 000		005 000	0
Fund Tfrs/Asset Sales Beg. Fund Balance *	905,000 1,373,000		905,000 2,269,009	0 (896,009)
Total Revenues	2,303,000		3,262,939	(959,939)
Total Novolidos	2,000,000		0,202,000	(000,000)
Expenditures:	004.507	70.050	440.044	100 100
Support Services	681,587	70,250	448,211	163,126
Enterprise Facilities Acq & Const End Fund Bal/Tfrs	1,621,413	151,821	612,915	856,677
Total Expenditures	2,303,000	222,071	1,061,126	1,019,804
Fund Balance	2,303,000	ZZZ,U1	2,201,814	1,018,004
Less Encumbered			222,071	
Available for Expenditure			1,979,743	
Available for Expenditure			1,979,743	

^{*} 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

				Remaining
Food Services (294)				
Revenues:				
Local	190,100		135,333	54,767
State Federal	35,000		355,502	(320,502)
	3,663,253		1,588,257	2,074,996
Beg. Fund Balance * Total Revenues	900,000 4,788,353		1,238,958 3,318,051	(338,958) 1,470,302
- Total Neverlues	4,700,333		3,310,031	1,470,302
Expenditures:				
Instruction	115,160	9,310	87,196	18,654
Support Services	33,482	2,840	32,089	(1,447)
Enterprise	4,089,711	1,625,495	2,438,325	25,891
Facilities Acq & Const	300,000	94,665	2,236	203,100
End Fund Balance	250,000	250,000		0
Total Expenditures	4,788,353	1,982,310	2,559,846	246,197
Fund Balance		_	758,205	***
Student Activities (295)				
Revenues:				
Local	1,300,000		1,016,211	283,789
Beg. Fund Balance *	1,325,000		1,243,391	81,609
Total Revenues	2,625,000		2,259,601	365,399
Expenditures:				
Instruction	1,315,000	59,325	928,284	327,391
Support Services	95,000	1,672	10,660	82,667
Enterprise	45,000	1,147	77,481	(33,628)
Contingency	1,170,000	,	, -	1,170,000
Total Expenditures	2,625,000	62,144	1,016,425	1,546,430
Fund Balance			1,243,176	
Less Encumbered		_	62,144	
Available for Expenditure		_	1,181,032	
Outdoor School for All (296)				
Revenues:				
State	149,098			149,098
Total Revenues	149,098		0	149,098
Expenditures:				
Instruction	142,398	3,291	29,764	109,343
Support Services	6,700	0,20.	544	6,156
Total Expenditures	149,098	3,291	30,308	115,499
Fund Balance	•		(30,308)	***
		_		
ODE Facilities Grants (297) 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 May 31, 2024 UNAUDITED

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:	400.045		405.070	(40.057)
Local Local - Tech Fees	136,015		185,872	(49,857)
Transfers	45,900		50,727	(4,827)
	1,600,000		1,600,000	0
Beg. Fund Balance*	1,446,893		1,750,475	(303,582)
Total Revenues	3,228,808		3,587,074	(358,266)
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	32,672	212,323	484,744
Contingency	2,461,569			2,461,569
End Fund Balance				0
Total Expenditures	3,228,808	32,672	212,323	2,983,813
Fund Balance	-,,	5_,6:-	3,374,751	_,,,,,,,,,
Less Encumbered			32,672	
Available for Expenditure			3,342,079	
Available for Expellulture			J,J42,U13	
Vehicle Replacement (299)				
Revenues:	20 500		60 400	(22.002)
Local	29,500		62,482	(32,982)
Sale of Assets				0
Beg. Fund Balance *	51,900		40,410	11,490
Total Revenues	81,400		102,892	(21,492)
Expenditures:				
Support Services	81,400	49,100		32,300
End Fund Balance	01,400	43,100		32,300
Total Expenditures	81,400	49,100	0	32,300
Fund Balance	01,100	10,100	102,892	02,000
Less Encumbered			49,100	
Available for Expenditure			53,793	
Available for Experioliture			33,193	
PERS Bonds Debt Service	(320)			
Revenues:	E 000 765		4 277 052	705 712
Local	5,082,765		4,377,052	/05,/13
Beg. Fund Balance *	10,563,450		10,709,267 15,086,319	(145,817)
Total Revenues	15,646,215		15 HX5 31U	
			10,000,010	559,896
Expenditures:			10,000,019	339,690
Expenditures: Debt Service	6,116,208		683,104	5,433,104
<u>-</u>		9,530,007		
Debt Service End Fund Balance	6,116,208 9,530,007		683,104	5,433,104 0
Debt Service End Fund Balance Total Expenditures	6,116,208	9,530,007 9,530,007		5,433,104
Debt Service End Fund Balance Total Expenditures Fund Balance	6,116,208 9,530,007 15,646,215		683,104 683,104	5,433,104 0
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33	6,116,208 9,530,007 15,646,215		683,104 683,104	5,433,104 0
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues:	6,116,208 9,530,007 15,646,215 80 & 331)		683,104 683,104 14,403,215	5,433,104 0 5,433,104
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995		683,104 683,104 14,403,215 6,231,606	5,433,104 0 5,433,104 (126,611)
Debt Service End Fund Balance Fotal Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655		683,104 683,104 14,403,215 6,231,606 1,431,650	5,433,104 0 5,433,104 (126,611) 5
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance *	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500		683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821	5,433,104 0 5,433,104 (126,611) 5 22,679
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance *	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655		683,104 683,104 14,403,215 6,231,606 1,431,650	5,433,104 0 5,433,104 (126,611) 5
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33) Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures:	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500		683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821	5,433,104 0 5,433,104 (126,611) 5 22,679
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance * Total Revenues	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500		683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821	5,433,104 0 5,433,104 (126,611) 5 22,679
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures:	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500 8,891,150		683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821 8,995,077	5,433,104 0 5,433,104 (126,611) 5 22,679 (103,927)
Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500 8,891,150 5,290,500 1,431,650	9,530,007	683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821 8,995,077	5,433,104 0 5,433,104 (126,611) 5 22,679 (103,927)
End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (33 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service Transfers	6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500 8,891,150		683,104 683,104 14,403,215 6,231,606 1,431,650 1,331,821 8,995,077	5,433,104 0 5,433,104 (126,611) 5 22,679 (103,927) 5,175,674 0

484,699 (221,993 262,707 1,493,975 1,953,347 (34,152 (11,277 (45,429
(221,993 262,707 1,493,975 1,953,347 (34,152 (11,277
(221,993 262,707 1,493,975 1,953,347 (34,152 (11,277
262,707 1,493,975 1,953,347 (34,152 (11,277
1,493,975 1,953,347 (34,152 (11,277
1,953,347 (34,152 (11,277
1,953,347 (34,152 (11,277
1,953,347 (34,152 (11,277
(34,152
(34,152
(11,277
(11,277
(11,277
(11,277
(11,277
(11,277
(11,277
(10,120
1,076,018
1,076,018
407 500
197,593
36,930
234,523
147,076
1,308,000
1,455,076
(000
(960
(9,863 (10,823
(10,020
74,128
2,554,600
2,628,728
2,628,728
2,628,728
2,628,728
2,628,728
2,628,728

LINCOLN COUNTY SCHOOL DISTRICT Bills & Claims Over \$10,000 - All Funds 2023-24 Fiscal Year May 2024

Date	Payee	Description	Amount
5/3/2024	DOERNBECHER FOUNDATION	NHS FUNDRAISING	10,737.02
5/3/2024	FIRST STUDENT, INC.	STUDENT TRANSPORTATION CONTRACT	364,529.09
5/3/2024	JD CONCRETE	GRANDSTAND ENTRANCE - NHS	20,803.78
5/3/2024	LINCOLN GLASS CO., INC	ARCADIA WINDOWS - FEMA GRANT	38,022.65
5/10/2024	CENGAGE LEARNING INC	ELEMENTARY READING CURRICULUM	22,192.12
5/10/2024	DH GOEBEL, ARCHITECT	FIELD HOUSE - TAHS, GRANDSTAND RESTROOMS - NHS	10,875.00
5/10/2024	DIGITAL INSURANCE LLC	GROUP HRA MANAGEMENT FEE	32,025.00
5/10/2024	FIFTH ASSET, INC DBA DEBTBOOK	LEASE REPORTING SOFTWARE	11,500.00
5/10/2024	HOLIDAY INN SACRAMENTO	PROF DEV - AVID SUMMER INSTITUTE	23,881.60
5/10/2024	JD CONCRETE	GRANDSTAND ENTRANCE - NHS BOOSTERS	20,886.05
5/10/2024	PAULY, ROGERS AND CO., P.C.	ANNUAL AUDIT SERVICES - SPRING	14,680.00
5/10/2024	PNW PROFESSIONALS	MONTHLY CONTRACT SERVICES - SLP	12,528.00
5/10/2024	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	242,161.82
5/10/2024	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	190,387.15
5/10/2024	UNITED SALAD CO	FFV - FOOD SERVICE GRANTS	12,779.40
5/10/2024	UNIVERSITY OF WEST FLORIDA	PROFESSIONAL DEVELOPMENT	11,000.00
5/17/2024	CENGAGE LEARNING INC	ELEMENTARY READING CURRICULUM	75,928.26
5/17/2024	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENT - SIA	42,232.18
5/17/2024	LATHAM CENTERS, INC.	MONTHLY TUITION - OUT OF STATE SPECIAL ED PLACEMENT	27,480.00
5/17/2024	MAUL FOSTER & ALONGI, INC	ENROLLMENT FORECAST CONTRACT	11,475.00
5/24/2024	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENTS	221,374.00
5/24/2024	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENTS	449,489.25
5/24/2024	FOLLETT SCHOOL SOLUTIONS, INC	LIBRARY SOFTWARE	18,412.90
5/24/2024	OETC	STAFF CHROMEBOOKS	115,689.00
5/24/2024	OREGON COAST COMMUNITY COLLEGE	GYO TUITION, WELDING, NURSING & DUAL CREDIT PGMS	244,366.10
5/24/2024	PACIFIC COMBUSTION ENGINEERING	BOILER REPAIR - NHS & WHS	10,553.29
5/24/2024	ROAD & DRIVEWAY CO	GRANDSTANDS ENTRY - NHS BOOOSTERS	15,369.85
5/24/2024	SHERWIN-WILLIAMS	PAINT FOR HIGH SCHOOL PARKING LOTS	11,134.00
5/24/2024	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	307,185.61
5/24/2024	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	22,803.69
5/24/2024	UNITED SALAD CO	FFV - FOOD SERVICE GRANTS	11,389.67
5/31/2024	APPLE INC.	STAFF LAPTOPS & IPADS	121,848.90
5/31/2024	FIRST STUDENT, INC.	STUDENT TRANSPORTATION CONTRACT	452,238.94
5/31/2024	IRS ENVIRONMENTAL OF PORTLAND, INC.	ASBESTOS ABATEMENT & TESTING	20,420.00
5/31/2024	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	40,548.53
5/31/2024	TEXTHELP INC	READ/WRITE SOFTWARE	12,048.75
5/31/2024	THE HELLO FOUNDATION, LLC	MONTHLY CONTRACT SERVICES - SLP	15,040.00
5/31/2024	TOM STEVENS BOILER REPAIR, INC.	LABOR & MATERIALS FOR BOILER - NHS	85,968.89

LINCOLN COUNTY SCHOOL DISTRICT INVESTMENT REPORT May 31, 2024

Oregon State Treasury - Local Government Inves	stment Pool		
Beginning Balance			\$ 49,375,948
Additions			1,751,478
Reductions			9,172,746
Ending Balance			\$ 41,954,680
Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds			
Beginning Balance	stment Pool - 2	UUZ PERS BUI	\$ 1,154,099
Additions			5,083
Reductions			(0)
Ending Balance			\$ 1,159,183
Oregon State Treasury - Local Government Inves	stment Pool - 2	003 PERS Bor	
Beginning Balance			\$ 1,563,920
Additions Reductions			6,888
Ending Balance			\$ 1,570,808
. J			<u> </u>
Oregon Coast Bank - Money Market Account			
Beginning Balance			\$ 13,519,941
Additions			4,052,804
Reductions			4,350,000
Ending Balance			\$ 13,222,745
Oregon Coast Bank - 13 Month Time CD (Fund 3	31 OSCB Sinki	na Fund)	
.75% APY	or good on a	ing i unu,	
Beginning Balance			\$ 379,932
Additions			-
Reductions			
Ending Balance			\$ 379,932
Monthly Totals			
Beginning Balance			\$ 65,993,841
Additions			\$ 5,816,253
Reductions			\$ 13,522,746
Ending Balance			\$ 58,287,348
Interest Rates	<u>March</u>	<u>April</u>	<u>May</u>
LGIP	5.20%	5.20%	5.20%
Oregon Coast Bank	5.20% 5.12%	5.20% 5.12%	5.20% 5.12%
Oregon Coast Dank	J. 12 /0	J. 12 /0	J. 12 /0