

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

REVENUES	Projected**	Actual	Actual Compared to 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			-	
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)	
Purchased services (300)	1,686,889	2,462,595	775,706	2 months Transportation Inv & 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	E 132,553	51,883	51,341	53,975	69,900	123,275		562,241
Cleaning Services		343,923	18,300	B 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	C 51,512	39,409	C 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	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 Only:

Less Transportation	(778)	(6,319)	(298,354)	(51,512)	(39,409)	(1,225,517)	(468,409)	(322,921)	(488,966)	(523,976)	(856,226)	-	
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)	-	

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
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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. 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

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	754,099		1,197,209	(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)
Total Revenues	17,630,372		7,912,133	9,718,238
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
Enterprise	679,900	34,578	216,071	429,251
Facilities Acq & Const	3,425,272	877,616	2,449,689	97,968
End Fund Bal/Tfrs	1,099,655			1,099,655
Total Expenditures	17,630,372	3,351,797	9,251,782	5,026,793
Fund Balance			(1,339,649) ***	
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	3,616	4,279	73,155
Support Services	22,000			22,000
End Fund Balance				0
Total Expenditures	103,050	3,616	4,279	95,155
Fund Balance			98,770	
Less Encumbered			3,616	
Available for Expenditure			95,154	
Musical Instruments (287)				
Revenues:				
Transfers			200,000	
Beg. Fund Balance*	505,000		306,835	198,165
Total Revenues	505,000		506,835	(1,835)
Expenditures:				
Instruction	295,000	1,261	67,470	226,269
Support Services	110,000		4,464	105,536
End Fund Balance	100,000	100,000		0
Total Expenditures	505,000	101,261	71,933	331,806
Fund Balance			434,902	
Less Encumbered			101,261	
Available for Expenditure			333,641	

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

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	603,000		333,316	269,684
Beg. Fund Balance*			0	0
Total Revenues	603,000		333,316	269,684
Expenditures:				
Instruction	542,099	137,444	410,027	(5,372)
Support Services	59,901	23,780	25,355	10,767
Enterprise	1,000			1,000
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	603,000	161,223	435,381	6,396
Fund Balance			(102,065) ***	
Student Investment Account (289/989)				
Revenues:				
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	21,378		24,478	(3,100)
End Fund Balance				
Total Expenditures	5,408,022	1,214,207	3,864,419	329,396
Fund Balance			1,543,603 ***	
Curriculum (290)				
Revenues:				
Local			108,155	(108,155)
Transfers	1,600,000		1,600,000	0
Beg. Fund Balance*	1,900,000		1,900,000	0
Total Revenues	3,500,000		3,608,155	(108,155)
Expenditures:				
Instruction	360,000	313,250		46,750
Contingency	3,140,000			3,140,000
End Fund Balance				
Total Expenditures	3,500,000	313,250	0	3,186,750
Fund Balance			3,608,155	
Less Encumbered			0	
Available for Expenditure			3,608,155	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
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:				
Instruction	123,483	11,005	37,163	75,315
Support Services	19,517	38	8,465	11,014
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000	67,000		0
Total Expenditures	210,000	78,044	45,628	86,328
Fund Balance			162,995	
Less Encumbered			78,044	
Available for Expenditure			84,952	
High School Success (292)				
Revenues:				
State	1,538,380		657,127	881,253
Beg. Fund Balance *			0	0
Total Revenues	1,538,380		657,127	881,253
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			(436,668) ***	
Building Maintenance (293)				
Revenues:				
Local	25,000		88,930	(63,930)
State				
Federal				
Fund Tfrs/Asset Sales	905,000		905,000	0
Beg. Fund Balance *	1,373,000		2,269,009	(896,009)
Total Revenues	2,303,000		3,262,939	(959,939)
Expenditures:				
Support Services	681,587	70,250	448,211	163,126
Enterprise				
Facilities Acq & Const	1,621,413	151,821	612,915	856,677
End Fund Bal/Tfrs				
Total Expenditures	2,303,000	222,071	1,061,126	1,019,804
Fund Balance			2,201,814	
Less Encumbered			222,071	
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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	190,100		135,333	54,767
State	35,000		355,502	(320,502)
Federal	3,663,253		1,588,257	2,074,996
Beg. Fund Balance *	900,000		1,238,958	(338,958)
Total Revenues	4,788,353		3,318,051	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		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>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology (298)				
Revenues:				
Local	136,015		185,872	(49,857)
Local - Tech Fees	45,900		50,727	(4,827)
Transfers	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			3,374,751	
Less Encumbered			32,672	
Available for Expenditure			3,342,079	

Vehicle Replacement (299)				
Revenues:				
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				0
Total Expenditures	81,400	49,100	0	32,300
Fund Balance			102,892	
Less Encumbered			49,100	
Available for Expenditure			53,793	

PERS Bonds Debt Service (320)				
Revenues:				
Local	5,082,765		4,377,052	705,713
Beg. Fund Balance *	10,563,450		10,709,267	(145,817)
Total Revenues	15,646,215		15,086,319	559,896
Expenditures:				
Debt Service	6,116,208		683,104	5,433,104
End Fund Balance	9,530,007	9,530,007		0
Total Expenditures	15,646,215	9,530,007	683,104	5,433,104
Fund Balance			14,403,215	

GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,104,995		6,231,606	(126,611)
Transfers	1,431,655		1,431,650	5
Beg. Fund Balance *	1,354,500		1,331,821	22,679
Total Revenues	8,891,150		8,995,077	(103,927)
Expenditures:				
Debt Service	5,290,500		114,826	5,175,674
Transfers	1,431,650		1,431,650	0
End Fund Balance	2,169,000	2,169,000		0
Total Expenditures	8,891,150	2,169,000	1,546,476	5,175,674
Fund Balance			7,448,601	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	1,095,672		610,973	484,699
Beg. Fund Balance *	1,563,700		1,785,693	(221,993)
Total Revenues	2,659,372		2,396,665	262,707
Expenditures:				
Support Services	459,372			
Facilities Acq & Const	2,200,000	8,747	697,278	1,493,975
End Fund Balance				
Total Expenditures	2,659,372	8,747	697,278	1,953,347
Fund Balance			1,699,387	
Less Encumbered			8,747	
Available for Expenditure			1,690,640	

Future Property Purchases Reserve (420)				
Revenues:				
Local	15,000		49,152	(34,152)
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,061,018		1,072,295	(11,277)
Total Revenues	1,076,018		1,121,447	(45,429)
Expenditures:				
Facilities Acq & Const	1,076,018			1,076,018
Total Expenditures	1,076,018			1,076,018
Fund Balance			1,121,447	

Dental/Vision Self Insurance (610)				
Revenues:				
Local	963,000		765,407	197,593
Beg. Fund Balance *	1,215,000		1,178,070	36,930
Total Revenues	2,178,000		1,943,477	234,523
Expenditures:				
Support Services	870,000		722,924	147,076
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		722,924	1,455,076
Fund Balance			1,220,553	
Less Encumbered			0	
Available for Expenditure			1,220,553	

District Medical Group HRA (620)				
Revenues:				
Local	874,600		875,560	(960)
Beg. Fund Balance	2,120,000		2,129,863	(9,863)
Total Revenues	2,994,600		3,005,423	(10,823)
Expenditures:				
Support Services	440,000	2,544	363,328	74,128
End Fund Balance	2,554,600			2,554,600
Total Expenditures	2,994,600	2,544	363,328	2,628,728
Fund Balance			2,642,095	
Less Encumbered			2,544	
Available for Expenditure			2,639,551	

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 BOOSTERS	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 Investment Pool	
Beginning Balance	\$ 49,375,948
Additions	1,751,478
Reductions	9,172,746
Ending Balance	<u>\$ 41,954,680</u>

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds	
Beginning Balance	\$ 1,154,099
Additions	5,083
Reductions	(0)
Ending Balance	<u>\$ 1,159,183</u>

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds	
Beginning Balance	\$ 1,563,920
Additions	6,888
Reductions	(0)
Ending Balance	<u>\$ 1,570,808</u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 13,519,941
Additions	4,052,804
Reductions	4,350,000
Ending Balance	<u>\$ 13,222,745</u>

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
.75% APY	
Beginning Balance	\$ 379,932
Additions	-
Reductions	-
Ending Balance	<u>\$ 379,932</u>

Monthly Totals	
Beginning Balance	\$ 65,993,841
Additions	\$ 5,816,253
Reductions	\$ 13,522,746
Ending Balance	<u>\$ 58,287,348</u>

<u>Interest Rates</u>	<u>March</u>	<u>April</u>	<u>May</u>
LGIP	5.20%	5.20%	5.20%
Oregon Coast Bank	5.12%	5.12%	5.12%