General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of January 31, 2024

REVENUES	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 Actual Dec '23	Period 7 Actual 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
LOCAL SOURCES:	<u> </u>		00 01 =0							. .		00 2.		1010.0		71010010		
Current year's levy		267			36,739,329	2,882,454	663,036	280,699	1,026,342	155,045	175,196	1,088,227	368,690	43,379,284 *	41,878,114	40,285,085	1,501,170	96%
Prior years' taxes		168,049	150,279	81,596	53,737	115,026	55,707	37,035	96,375	(36,429)	37,656	78,170	53,189	890,390 *	805,000	624,394	85,390	78%
Interest on Investments	73,925	79,375	66,752	55,673	91,554	213,264	183,587	45,656	47,193	31,260	37,640	34,650	15,697	976,226	400,000	764,130	576,226	191%
Fees Charged to Grants		2,702	39	9,974	9,447	1,143	14,734	42,779	50,703	65,496	29,382	132,169	74,394	432,961	550,000	38,038	(117,039)	7%
Rentals										1,446		1,221	217	2,884	10,000	-	(7,116)	0%
Contributions	1= 010	200		591	======		40.0=0			404-00	4.40.00=	400.000		591	0	591	591	#DIV/0!
Other Local Income	17,819	623	6,990	28,673	58,512	156,717	16,673	84,838	99,286	104,760	146,035	120,339	258,489	1,099,754	1,334,218	286,007	(234,464)	21%
INTERMEDIATE SOURCES:						20.025		00.757		20.200	04.705	07.440		4.47.450	105.000	-	(47.044)	200/
ESD - Severe Disab Support					5,409	38,235	-	26,757 37,116		30,290	24,765	27,112 24,411	19,439	147,159 153,916 *	195,000 300.000	38,235 5.409	(47,841) (146,084)	20%
County School Fund Other, Hvy Eq Rent Tax, etc		65	1.192		92			37,110			67,541	24,411	19,439	1.348	300,000	1,348	1,348	2% #DIV/0!
STATE SOURCES:		65	1,192		92									1,346	+	1,346	1,346	#DIV/0!
SSF- Current Year	3,958,011	1,977,818	1,977,818	1,977,818	1,977,818	1,977,818	1,933,139	1,871,971	1,846,971	1,871,971	1,871,971			23,243,124	23,130,549	15,780,240	112,575	68%
SSF- Prior Year	3,930,011	1,977,010	1,977,010	1,977,010	1,977,010	1,977,010	1,955,159	1,071,971	1,040,371	1,071,971	1,071,971			0	23,130,343	13,700,240	112,373	#DIV/0!
Common School Fund							_	282,660	122,344					405.004 *	701.538	-	(296,534)	0%
State Timber					8,796			63,425	122,044		115,728			187,950 *	500,000	8,796	(312,050)	2%
Unrstd Grants, HCD, Wildfire				1.525.352	0,7 00			00,420			110,720			1,525,352	910.136	1,525,352	615,216	168%
FEDERAL SOURCES:				.,020,002										.,020,002	0.0,.00	-	0.0,2.0	10070
Federal Forest Fees														0		-	=	#DIV/0!
Foster Care Transp Reimb									32,627			41,373		74,000	74,000	-	=	0%
OTHER RESOURCES:									,			,		,	, i	-		
Interfund Transfer														0	10	-	(10)	0%
Sale of Assets/Ins Proceeds														0		-	=	#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	3,679,677	38,944,693	5,384,657	2,866,876	2,772,937	3,321,841	2,223,839	2,505,913	1,547,672	790,115	88,557,081	84,903,565	75,394,763	3,653,516	89%
CUMULATIVE RESOURCES	20,086,893	22,315,791	24,518,860	28,198,538	67,143,230	72,527,887	75,394,763	78,167,700	81,489,541	83,713,381	86,219,294	87,766,965	88,557,081	00,337,001	64,903,363	15,394,163	3,633,316	0970
COMOLATIVE RECOGNOES	20,000,000	22,313,731	24,310,000	20,130,330	07,143,230	12,321,001	10,004,100	70,107,700	01,403,341	05,7 15,501	00,213,234	01,100,303	00,337,001					
EXPENDITURES																		
Salaries (100)	602,384	792,888	2,630,859	2,655,067	2,821,310	2,672,906	2,602,285	2,777,926	2,704,446	2,661,276	2,791,877	6,671,306	0	32,384,532	31,281,886	14,777,701	1,102,646	47%
Salaries (100) Employee benefits (200)	268,030	357,840	1,341,922	1,366,953	1,372,110	1,348,599	1,334,564	1,546,102	1,558,337	1,544,364	1,582,180	3,992,534	10,183	17,623,719	18,374,837	7,390,018	(751,118)	40%
Salaries (100) Employee benefits (200) Purchased services (300)	268,030 984,252	357,840 996,968	1,341,922 986,922	1,366,953 1,117,151	1,372,110 928,422	1,348,599 2,247,048	1,334,564 1,472,675	1,546,102 1,443,887	1,558,337 1,480,163	1,544,364 1,465,968	1,582,180 1,686,889	3,992,534 1,504,830	10,183 369,843	17,623,719 16,685,017	18,374,837 18,356,147	7,390,018 8,733,438	(751,118) (1,671,130)	40% 48%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400)	268,030 984,252 97,690	357,840	1,341,922	1,366,953	1,372,110 928,422 181,208	1,348,599	1,334,564	1,546,102 1,443,887 141,805	1,558,337 1,480,163 138,828	1,544,364 1,465,968 195,198	1,582,180 1,686,889 302,785	3,992,534 1,504,830 353,263	10,183 369,843 219,521	17,623,719 16,685,017 2,438,481	18,374,837 18,356,147 2,750,414	7,390,018 8,733,438 1,087,082	(751,118) (1,671,130) (311,933)	40% 48% 40%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500)	268,030 984,252 97,690 11,704	357,840 996,968 185,678	1,341,922 986,922 215,890	1,366,953 1,117,151 172,562	1,372,110 928,422 181,208 7,713	1,348,599 2,247,048 149,932	1,334,564 1,472,675 84,123	1,546,102 1,443,887 141,805 5,191	1,558,337 1,480,163 138,828 12,755	1,544,364 1,465,968 195,198 8,308	1,582,180 1,686,889 302,785 10,808	3,992,534 1,504,830 353,263 500	10,183 369,843 219,521 20,887	17,623,719 16,685,017 2,438,481 77,866	18,374,837 18,356,147 2,750,414 143,000	7,390,018 8,733,438 1,087,082 19,417	(751,118) (1,671,130) (311,933) (65,134)	40% 48% 40% 14%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600)	268,030 984,252 97,690	357,840 996,968	1,341,922 986,922	1,366,953 1,117,151	1,372,110 928,422 181,208	1,348,599 2,247,048	1,334,564 1,472,675	1,546,102 1,443,887 141,805 5,191 8,495	1,558,337 1,480,163 138,828	1,544,364 1,465,968 195,198	1,582,180 1,686,889 302,785	3,992,534 1,504,830 353,263	10,183 369,843 219,521	17,623,719 16,685,017 2,438,481 77,866 1,089,521	18,374,837 18,356,147 2,750,414 143,000 1,002,281	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	268,030 984,252 97,690 11,704	357,840 996,968 185,678	1,341,922 986,922 215,890	1,366,953 1,117,151 172,562	1,372,110 928,422 181,208 7,713	1,348,599 2,247,048 149,932	1,334,564 1,472,675 84,123	1,546,102 1,443,887 141,805 5,191	1,558,337 1,480,163 138,828 12,755	1,544,364 1,465,968 195,198 8,308	1,582,180 1,686,889 302,785 10,808	3,992,534 1,504,830 353,263 500	10,183 369,843 219,521 20,887	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134)	40% 48% 40% 14% 100% 0%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	268,030 984,252 97,690 11,704	357,840 996,968 185,678	1,341,922 986,922 215,890	1,366,953 1,117,151 172,562	1,372,110 928,422 181,208 7,713	1,348,599 2,247,048 149,932	1,334,564 1,472,675 84,123	1,546,102 1,443,887 141,805 5,191 8,495	1,558,337 1,480,163 138,828 12,755	1,544,364 1,465,968 195,198 8,308	1,582,180 1,686,889 302,785 10,808	3,992,534 1,504,830 353,263 500	10,183 369,843 219,521 20,887	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0% 0%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	268,030 984,252 97,690 11,704	357,840 996,968 185,678	1,341,922 986,922 215,890	1,366,953 1,117,151 172,562	1,372,110 928,422 181,208 7,713	1,348,599 2,247,048 149,932	1,334,564 1,472,675 84,123	1,546,102 1,443,887 141,805 5,191 8,495	1,558,337 1,480,163 138,828 12,755 5,678	1,544,364 1,465,968 195,198 8,308	1,582,180 1,686,889 302,785 10,808	3,992,534 1,504,830 353,263 500	10,183 369,843 219,521 20,887	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0%
Salaries (100) Employee benefits (200) Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	268,030 984,252 97,690 11,704	357,840 996,968 185,678	1,341,922 986,922 215,890	1,366,953 1,117,151 172,562	1,372,110 928,422 181,208 7,713	1,348,599 2,247,048 149,932	1,334,564 1,472,675 84,123	1,546,102 1,443,887 141,805 5,191 8,495	1,558,337 1,480,163 138,828 12,755	1,544,364 1,465,968 195,198 8,308	1,582,180 1,686,889 302,785 10,808	3,992,534 1,504,830 353,263 500	10,183 369,843 219,521 20,887	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0%
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	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533	357,840 996,968 185,678 85,776 2,419,150 5,201,684	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 0 74,604,136	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0% 0%
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	268,030 984,252 97,690 11,704 818,473	357,840 996,968 185,678 85,776	1,341,922 986,922 215,890 34,880 5,210,473	1,366,953 1,117,151 172,562 17,341 5,329,074	1,372,110 928,422 181,208 7,713 26,610 5,337,373	1,348,599 2,247,048 149,932 7,503 6,425,987	1,334,564 1,472,675 84,123 12,383 5,506,030	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507	1,582,180 1,686,889 302,785 10,808 36,275	3,992,534 1,504,830 353,263 500 12,758	10,183 369,843 219,521 20,887 13,956	17,623,719 16,685,017 2,438,481 77,866 1,089,521 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	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0% 0%
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	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533	357,840 996,968 185,678 85,776 2,419,150 5,201,684	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 0 74,604,136	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0% 0%
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:	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739	3,992,534 1,504,830 353,263 500 12,758 12,758 12,535,191 73,969,747 13,797,219	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 0 74,604,136	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966	(751,118) (1,671,130) (311,933) (65,134) 87,240	40% 48% 40% 14% 100% 0% 0%
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	268,030 984,252 97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 opted Budget and a	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same tim	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/15	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739	3,992,534 1,504,830 353,263 500 12,758 12,758 12,535,191 73,969,747 13,797,219	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136	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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 - (1,609,429) 42,384,142	40% 48% 40% 14% 100% 0% 0%
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 &	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same tim	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/15	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739	3,992,534 1,504,830 353,263 500 12,758 12,758 12,535,191 73,969,747 13,797,219	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945	18,374,837 18,356,147 2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 - (1,609,429) 42,384,142	40% 48% 40% 14% 100% 0% 0%
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 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 ated as of 9-7-23 & as been adjusted d	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same tim- nge. It represent	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue i Estimated 2023	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/19	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimatement (May 2025 Antice	3,992,534 1,504,830 353,263 500 12,758 12,758 12,535,191 73,969,747 13,797,219	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919	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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 - (1,609,429) 42,384,142	40% 48% 40% 14% 100% 0% 0%
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 by the second	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 & as been adjusted d	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same tim- nge. It represent	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue i Estimated 2023	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/19	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimaliment (May 2025 Anticing Fund Balance	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747 13,797,219 tte 5) cipated Ending e (7% Required)	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%
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 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 ated as of 9-7-23 & as been adjusted d	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same tim- nge. It represent	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue i Estimated 2023	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/19	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimaliment (May 2025 Anticing Fund Balance	3,992,534 1,504,830 353,263 500 12,758 12,758 12,535,191 73,969,747 13,797,219	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%
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 by the second	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 8 as been adjusted d s Federal Forest Fe	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086 ees per OR legion	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same timinge. It represents.2 slation.	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue i Estimated 2023	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/19	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimalisment (May 2025 Anticing Fund Balance	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747 13,797,219 tte 5) cipated Ending e (7% Required)	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%
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 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 opted Budget and a ated as of 9-7-23 8 as been adjusted d s Federal Forest Fe	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086 ees per OR legion	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same timinge. It represents.2 slation.	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue i Estimated 2023	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected included in 12/18 6/24 SSF Adjust	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimalisment (May 2025 Anticing Fund Balance	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747 13,797,219 tte 5) cipated Ending e (7% Required)	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (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	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%
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 June ADM is final at 5,072.2, it has Local Revenue no longer includes Updated BFB to Audited Updated to reflect remaining to	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 8 as been adjusted d s Federal Forest Fe	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086 ees per OR legion	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same timinge. It represents.2 slation.	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over page	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142 e.	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue i Estimated 2023 Less Unag	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected ncluded in 12/19 5/24 SSF Adjust	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimatement (May 2025 Anti-	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747 13,797,219 te 5) cipated Ending e (7% Required) Excess Ending	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency Fund Balance	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (8,690,000) 4,422,919 Monthly	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 Depends on Act Includes Approx Monthly ADM	7,390,018 8,733,438 1,087,082 19,417 1,002,966 33,010,622 ual Local Reven \$1,000,000 Buil	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%
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 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 opted Budget and a ated as of 9-7-23 & as been adjusted d is Federal Forest Federal Fede	357,840 996,968 185,678 85,776 2,419,150 5,201,684 17,114,108 avg % received a subject to char own from 5,086 ees per OR legis	1,341,922 986,922 215,890 34,880 5,210,473 10,412,157 14,106,704 during same timnge. It represent2 slation.	1,366,953 1,117,151 172,562 17,341 5,329,074 15,741,231 12,457,307 e period over pass the bulk of curr	1,372,110 928,422 181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 st 8 years rent Excess End	1,348,599 2,247,048 149,932 7,503 6,425,987 27,504,591 45,023,296	1,334,564 1,472,675 84,123 12,383 5,506,030 33,010,622 42,384,142	1,546,102 1,443,887 141,805 5,191 8,495 4,305,000 10,228,407 43,239,029 34,928,671	1,558,337 1,480,163 138,828 12,755 5,678 5,900,206 49,139,234 32,350,307 * Local Revenue Local Revenue Estimated 2023 Less Unag	1,544,364 1,465,968 195,198 8,308 9,394 5,884,507 55,023,742 28,689,639 e - Projected included in 12/18 6/24 SSF Adjust	1,582,180 1,686,889 302,785 10,808 36,275 6,410,814 61,434,555 24,784,739 2/23 SSF Estimalisment (May 2025 Anticing Fund Balance	3,992,534 1,504,830 353,263 500 12,758 12,535,191 73,969,747 13,797,219 tte 5) cipated Ending e (7% Required)	10,183 369,843 219,521 20,887 13,956 634,389 74,604,136 13,952,945 45,016,545 44,176,519 Fund Balance & Contingency Fund Balance	17,623,719 16,685,017 2,438,481 77,866 1,089,521 4,305,000 0 74,604,136 13,952,945 (840,026) 13,112,919 (8,690,000) 4,422,919	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 Depends on Act Includes Approx Monthly ADM	7,390,018 8,733,438 1,087,082 19,417 1,002,966 - - - 33,010,622	(751,118) (1,671,130) (311,933) (65,134) 87,240 	40% 48% 40% 14% 100% 0% 0%

		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	2022-23	ADMr Comparison	2023-24	2023-24
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		
5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	March		
5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	April		
5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	May		
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		

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

Actual Compared to

DEVENUES	Dua ia ata d**	A =4=1	Drainet to	Community
REVENUES	Projected**	Actual	Projected	Comments
LOCAL SOURCES:				
Current year's levy	515,075	663,036	147,960	k
Prior years' taxes	34,262	55,707	21,445	k
Interest on Investments	53,169	183,587	130,418	Rates Increased
Fees Charged to Grants	46,956	14,734	(32,222)	
Rentals	1,446		(1,446)	
Contributions			-	
Other Local Income	106,493	16,673	(89,820)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	37,826		(37,826)	
County School Fund	, , , ,			*
Other, Hvy Eq Rent Tax, etc			-	
• •				
STATE SOURCES:	4 074 074	1 022 120	61 168 3	k
SSF- Current Year SSF- Prior Year	1,871,971	1,933,139	01,100	*
Common School Fund	141 401			k
State Timber	141,491		(141,491)	*
Unrestricted Grants				*
Official 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	2,808,689	2,866,876	58,186	
EXPENDITURES				
Salaries (100)	2,681,388	2,602,285	(79,103)	
Employee benefits (200)	1,516,758	1,334,370	(182,388)	
Purchased services (300)	1,431,826	1,475,365	43,539	
Supplies (400)	149,530	84,123	(65,407)	
Capital outlay (500)			-	
Insurance/Other (600)	10,391	12,383	1,993	
Interfund Transfers (700)	4,305,000		(4,305,000)	Requested for Feb
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	10,094,893	5,508,526	(4,586,367)	

^{*}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 January 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 E	31,714	16,350	E 132,553	51,883						263,750
Cleaning Services		343,923	18,300 B	361,981	180,991	181,290	183,636						1,270,121
Repairs & Maint	5,104	48,291	18,620	9,196	30,808	25,620	27,458						165,097
Rentals	602	13,860	13,900	24,880	8	2,193							55,443
Utilities	7,603	37,963	97,251	117,301	127,555	147,492	185,786						720,950
Transportation	778	6,319	298,354 C		,	C 1,225,517	468,409						2,090,297
Travel	1,405	10,739	5,712	7,615	18,705	10,378	3,154						57,709
Telephone		8,000	8,761	9,106	9,390	9,487	9,469						54,213
Postage	559	1,893	3,555	2,290	2,602	3,538	3,119						17,556
Advertising		70	150		197								417
Printing & Binding		9,813	16,867	10,988	5,831	15,131	7,137						65,767
Data Lines		60	177	177	177	157	127						875
Charter School Pmts	914,194	457,783	457,783	457,783	457,783	457,783	457,783						3,660,892
Tuition		28,396	28,396	27,480	28,396	27,480	28,396						168,544
Audit Services							25,225						25,225
Legal Services			917	1,485		887							3,289
Architect/Engr Svcs			2,620		855	360	490						4,325
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs		3,000	1,500		6,000	1,500	18,865						30,865
Election Services				23									23
Other Gen Prof Svcs D	45,228	16,508	1,940	3,620	3,366	5,682	4,429						80,772
Total	984,252	996,968	986,922	1,117,151	928,422	2,247,048	1,475,365	-	-	-	-	-	8,736,127
D	(1,900)		Č		<u> </u>		· ·						, ,
For Deference													
For Reference Only:													
Less Transportation	(778)	(6,319)	(298,354)	(51,512)	(39,409)	(1,225,517)	(468,409)	-	-	-	-	-	
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	-	-	-	-	-	_
Purchased													
Services	67,380	532,866	230,785	583,076	431,230	563,748	549,173	-	-	-	-	-	_ 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

LINCOLN COUNTY SCHOOL DISTRICT

<u>Budget</u> Encumb'd **YTD Actual** Remaining Special Revenues & Grants (200-285 & 900-994) Revenues: 754,099 885,318 Local (131,219)Intermediate State 4,058,911 185,126 3,873,785 Federal 12,641,146 1,775,034 10,866,112 Fund Tfrs/Asset Sales Beg. Fund Balance * 1,384,117 1,526,528 (142,411)18,838,273 14,466,268 **Total Revenues** 4,372,005 Expenditures: Instruction 7,848,625 1,822,821 1,550,701 4,475,103 **Support Services** 5,806,756 1,279,797 1,550,982 2,975,978 85,458 130,575 420,554 Enterprise 636,587 Facilities Acq & Const 3,446,650 376,593 2,102,600 967,457 1,099,655 End Fund Bal/Tfrs 1,099,655 18,838,273 5,334,857 9,938,746 **Total Expenditures** 3,564,669 **Fund Balance** (962,852) *** **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 81,050 22,000 22,000 Support Services **End Fund Balance** 0 103,050 103,050 **Total Expenditures** 0 0 **Fund Balance** 103,049 Less Encumbered 0 103,049 Available for Expenditure **Musical Instruments (287)** Revenues: Transfers Beg. Fund Balance* 505,000 306,835 198,165 505,000 306,835 198,165 **Total Revenues** Expenditures: Instruction 295,000 15,285 51,580 228,135 106,625 Support Services 110,000 3,375 End Fund Balance 100,000 100,000 505,000 115,285 54,955 334,760 **Total Expenditures Fund Balance** 251,880 115,285 Less Encumbered 136,595 Available for Expenditure

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

523,800 523,800 372,943 58,544 92,313 523,800	308,875 6,148 315,023	34,641 0 34,641 222,048 7,079 229,127 (194,486)	489,159 0 489,159 (157,980) 45,317 92,313 (20,350)
523,800 372,943 58,544 92,313	6,148	222,048 7,079	(157,980) 45,317 92,313
523,800 372,943 58,544 92,313	6,148	222,048 7,079	(157,980) 45,317 92,313
372,943 58,544 92,313	6,148	222,048 7,079 229,127	(157,980) 45,317 92,313
372,943 58,544 92,313	6,148	222,048 7,079 229,127	(157,980) 45,317 92,313 (20,350)
58,544 92,313	6,148	7,079	45,317 92,313 (20,350)
58,544 92,313	6,148	7,079	45,317 92,313 (20,350)
58,544 92,313	6,148	7,079	45,317 92,313 (20,350)
92,313		229,127	92,313
·	315,023		(20,350)
523,800	315,023		
523,800	315,023		
323,000	313,023		
		(10 1, 100)	
(289/989)			
4,228,625		4,124,097	104,528
			0
4,228,625		4,124,097	104,528
1,942,573	979,038	867,113	96,422
2,284,052	1,286,563	1,149,901	(152,412)
2,000	180	188,511	(186,691)
			0
4.000.005	0.005.704	0.005.505	(0.40, 0.04)
4,228,625	2,265,781		(242,681)
		1,918,572	•••
		53,481	0
1,600,000			1,546,519
1,900,000		1,900,000	0
3,500,000		1,953,481	1,546,519
360,000			360,000
			3,140,000
5,170,000			5,140,000
3,500,000		0	3,500,000
-,,			
	4,228,625 1,942,573 2,284,052 2,000 4,228,625 1,600,000 1,900,000	4,228,625 1,942,573 979,038 2,284,052 1,286,563 2,000 180 4,228,625 2,265,781 1,600,000 1,900,000 3,500,000 360,000 3,140,000	4,228,625 4,124,097 1,942,573 979,038 867,113 2,284,052 1,286,563 1,149,901 2,000 180 188,511 4,228,625 2,265,781 2,205,525 1,918,572 53,481 1,600,000 1,900,000 1,900,000 1,953,481 360,000 3,140,000

Small Schools Grant (291)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:	WIIS & Toleuc	7-12		
Local			3,327	
State	67,000			67,000
Beg. Fund Balance *	143,000		129,187	13,813
Total Revenues	210,000		132,514	77,486
Expenditures: Instruction	100 400	10.750	10.042	04 600
	123,483	10,752 1,130	18,043	94,688 15,342
Support Services Enterprise	19,517	1,130	3,045	15,542
Facilities Acq & Const End Fund Balance	67,000			67,000
Total Expenditures	67,000 210,000	11,882	21,088	67,000 177,030
Fund Balance	210,000	11,002	111,426	177,030
Less Encumbered			11,882	
Available for Expenditure		•	99,544	
		:		
High School Success (292)				
Revenues:				
State	1,589,075		71,803	1,517,272
Beg. Fund Balance *	4.500.075		0	0
Total Revenues	1,589,075		71,803	1,517,272
Expenditures:				
Instruction	742,590	238,330	185,674	318,586
Support Services	846,485	274,852	372,977	198,657
End Fund Balance	1 500 075	E12 102	EE9 6E0	517,243
Total Expenditures Fund Balance	1,589,075	513,182	558,650 (486,847)	***
Fullu Balalice			(400,047)	
Building Maintenance (293)				
Revenues:				
	05 000		EO 444	(05.444)
Local State	25,000		50,411	(25,411)
State Federal			50,411	
State Federal Fund Tfrs/Asset Sales	905,000			905,000
State Federal			50,411 2,269,009 2,319,420	
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance *	905,000 1,373,000		2,269,009	905,000 (896,009)
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues Expenditures:	905,000 1,373,000		2,269,009	905,000 (896,009)
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues	905,000 1,373,000	40,127	2,269,009	905,000 (896,009)
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues Expenditures: Support Services	905,000 1,373,000 2,303,000	40,127 30,677	2,269,009 2,319,420	905,000 (896,009) (16,420)
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues Expenditures: Support Services Enterprise Facilities Acq & Const	905,000 1,373,000 2,303,000 681,587		2,269,009 2,319,420 303,006	905,000 (896,009) (16,420) 338,453
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues Expenditures: Support Services Enterprise Facilities Acq & Const End Fund Bal/Tfrs	905,000 1,373,000 2,303,000 681,587 1,621,413	30,677	2,269,009 2,319,420 303,006 365,952	905,000 (896,009) (16,420) 338,453 1,224,784
State Federal Fund Tfrs/Asset Sales Beg. Fund Balance * Total Revenues Expenditures: Support Services Enterprise Facilities Acq & Const End Fund Bal/Tfrs Total Expenditures	905,000 1,373,000 2,303,000 681,587 1,621,413	30,677	2,269,009 2,319,420 303,006 365,952 668,958	905,000 (896,009) (16,420) 338,453 1,224,784

^{*} 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

Support Services		<u>Budget</u>	Encumb'd	YTD Actual	Remaining		
Docal	Food Services (294)						
State 35,000 263,080 (228,080 Federal 3,663,253 824,727 2,838,526 Beg. Fund Balance * 900,000 1,238,958 (338,958 Total Revenues 4,788,353 2,405,050 2,383,303 Expenditures:							
Federal Beg. Fund Balance		· ·		•			
Beg. Fund Balance 900,000					, ,		
Total Revenues							
Expenditures: Instruction	_	-					
Support Services 33,482 14,199 19,941 (658 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,074 24,078 24,078 24,074 24,078 24,074 24,078 24,078 24,074 24,078 24	Total Nevertues =	4,700,333		2,403,030	2,363,303		
Support Services 33,482 14,199 19,941 (658) Enterprise 4,089,711 2,193,133 1,402,942 493,636 Facilities Acq & Const 300,000 599 299,401 End Fund Balance 250,000 250,000 0 Total Expenditures 4,788,353 2,494,351 1,477,547 816,456 Fund Balance Student Activities (295) Revenues: Local 1,300,000 630,284 669,716 Beg, Fund Balance 1,325,000 1,243,391 81,609 Total Revenues 2,625,000 1,873,675 751,325 Expenditures: 1nstruction 1,315,000 82,125 476,424 756,451 Support Services 95,000 846 3,455 90,699 Enterprise 45,000 210 65,607 (20,817 Contingency 1,170,000 1,170,000 1,170,000 Total Expenditures 2,625,000 83,181 54,487 1,996,332 <	-						
Enterprise					24,078		
Facilities Acq & Const End Fund Balance 300,000 250,000 599 299,401 0 299,401 0 Total Expenditures 4,788,353 2,494,351 1,477,547 816,456 Fund Balance Student Activities (295) Revenues:	• •						
End Fund Balance	-		2,193,133				
Total Expenditures	•			599	299,401		
Student Activities (295) Revenues: Local	_				0		
Student Activities (295) Revenues:		4,788,353	2,494,351		816,456		
Revenues: Local 1,300,000 630,284 669,716 Beg. Fund Balance * 1,325,000 1,243,391 81,609 Total Revenues 2,625,000 1,873,675 751,325 Expenditures: Instruction 1,315,000 82,125 476,424 756,451 Support Services 95,000 846 3,455 90,699 Enterprise 45,000 210 65,607 (20,817 Contingency 1,170,000 31,81 545,487 1,996,332 Fund Balance 1,328,189	Fund Balance			927,504	***		
Revenues: Local 1,300,000 630,284 669,716 Beg. Fund Balance * 1,325,000 1,243,391 81,609 Total Revenues 2,625,000 1,873,675 751,325 Expenditures: Instruction 1,315,000 82,125 476,424 756,451 Support Services 95,000 846 3,455 90,699 Enterprise 45,000 210 65,607 (20,817 Contingency 1,170,000 31,81 545,487 1,996,332 Fund Balance 1,328,189	Student Activities (295)						
Beg. Fund Balance * 1,325,000 1,243,391 81,609 Total Revenues 2,625,000 1,873,675 751,325 Expenditures: Instruction 1,315,000 82,125 476,424 756,451 Support Services 95,000 846 3,455 90,699 Enterprise 45,000 210 65,607 (20,817) Contingency 1,170,000 1,170,000 1,170,000 Total Expenditures 2,625,000 83,181 545,487 1,996,332 Fund Balance 83,181 545,487 1,996,332 Fund Balance 83,181 1,245,008 1,996,332 Outdoor School for All (296) Revenues: 83,181 1,245,008 1,245,008 Outdoor School for All (296) Revenues: 149,098 0 149,098 Total Revenues 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance 10,	, ,						
Total Revenues	Local	1,300,000		630,284	669,716		
Expenditures:	Beg. Fund Balance *	1,325,000		1,243,391	81,609		
Instruction	Total Revenues	2,625,000		1,873,675	751,325		
Instruction	Expenditures:						
Support Services 95,000 846 3,455 90,699 Enterprise 45,000 210 65,607 (20,817) Contingency 1,170,000 1,170,000 Total Expenditures 2,625,000 83,181 545,487 1,996,332 Fund Balance 1,328,189 Less Encumbered 83,181 83,181 Available for Expenditure Coutdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Expenditures: <	•	1 315 000	82 125	476 424	756 451		
Enterprise Contingency 45,000 1,170,000 210 65,607 1,170,000 (20,817 1,170,000 1,170,000 Total Expenditures 2,625,000 83,181 545,487 1,996,332 Fund Balance 1,328,189 83,181 83,181 Less Encumbered 83,181 1,245,008 Outdoor School for All (296) Revenues: State 149,098 149,098 149,098 Total Revenues 149,098 0 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268) **** ODE Facilities Grants (297) Revenues: 10,000 0 0 0 10,000 State Sources 10,000 0 0 0 10,000 Expenditures: 10,000 0 0 0 0 10,000 Expenditures: Support Services 10,000 0 0 0 0 10,000 Total Expenditures 10,000 0 0 0 0 10,000							
Contingency 1,170,000 1,170,000 Total Expenditures 2,625,000 83,181 545,487 1,996,332 Fund Balance 1,328,189 83,181 Less Encumbered 83,181 83,181 Available for Expenditure 1,245,008 Outdoor School for All (296) Revenues: State 149,098 State 149,098 0 Total Revenues 149,098 0 149,098 Expenditures: 1,724 122,606 12,606 12,700 12,700 12,700 12,700 12,700 12,700 12,700 12,702 <td>• •</td> <td></td> <td></td> <td></td> <td></td>	• •						
Total Expenditures 2,625,000 83,181 545,487 1,996,332 Fund Balance 1,328,189 Less Encumbered 83,181 Available for Expenditure 1,245,008 Outdoor School for All (296) Revenues: State 149,098 149,098 149,098 149,098 149,098 149,098 68 19,724 12,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268) **** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 <th <="" colspan="2" td=""><td>•</td><td></td><td>210</td><td>00,007</td><td></td></th>	<td>•</td> <td></td> <td>210</td> <td>00,007</td> <td></td>		•		210	00,007	
Fund Balance Less Encumbered 83,181 Available for Expenditure 1,245,008 Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures: 10,000 0 10,000			83,181	545,487			
Less Encumbered 83,181 Available for Expenditure 1,245,008 Outdoor School for All (296) Revenues: State State 149,098 Total Revenues 149,098 Expenditures: 0 Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 10,000		· · · · · · · · · · · · · · · · · · ·	,				
Available for Expenditure Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 10,000	Less Encumbered						
Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 0 0 10,000 Total Expenditures 10,000 0 0 10,000	Available for Expenditure						
Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 0 0 10,000 Total Expenditures 10,000 0 0 10,000	O., t.l C.l I f All (000)		-				
State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000							
Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268)*** 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 10,000 Total Expenditures 10,000 0 0 10,000		149.098			149.098		
Expenditures:				0			
Instruction 142,398 68 19,724 122,606 Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance (20,268) *** ODE Facilities Grants (297) Revenues: 5tate Sources 10,000 10,000 Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000 10,000 Total Expenditures 10,000 0 0 10,000	=						
Support Services 6,700 544 6,156 Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000							
Total Expenditures 149,098 68 20,268 128,762 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000	Instruction	142,398	68	19,724	122,606		
Fund Balance (20,268) *** ODE Facilities Grants (297) Revenues: 10,000	• • • • • • • • • • • • • • • • • • • •				6,156		
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 10,000 Total Expenditures 10,000 0 0 10,000		149,098	68		128,762		
Revenues: \$10,000 \$10,000 Total Revenues \$10,000 \$0 \$10,000 Expenditures: \$Support Services \$10,000 \$10,000 Total Expenditures \$10,000 \$0 \$10,000	Fund Balance			(20,268)	***		
Revenues: \$10,000 \$10,000 Total Revenues \$10,000 \$0 \$10,000 Expenditures: \$Support Services \$10,000 \$10,000 Total Expenditures \$10,000 \$0 \$10,000	ODE Facilities Grants (297)						
Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000							
Expenditures: Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000	State Sources				10,000		
Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000	Total Revenues	10,000	0	0	10,000		
Support Services 10,000 10,000 Total Expenditures 10,000 0 0 10,000	Expenditures:						
Total Expenditures 10,000 0 0 10,000		10,000			10.000		
			0	0			
		<u> </u>					

- * 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 January 31, 2024 UNAUDITED

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:	400.045		400.000	(0.007)
Local	136,015		139,222	(3,207)
Local - Tech Fees Transfers	45,900		35,316	10,584
	1,600,000		4 750 475	1,600,000
Beg. Fund Balance*	1,446,893		1,750,475	(303,582)
Total Revenues	3,228,808		1,925,013	1,303,795
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	266,954	151,574	311,211
Contingency	2,461,569			2,461,569
End Fund Balance				0
Total Expenditures	3,228,808	266,954	151,574	2,810,280
Fund Balance			1,773,440	
Less Encumbered			266,954	
Available for Expenditure			1,506,485	
Vehicle Replacement (299)				
Revenues:				
Local	29,500		1,213	28,287
Sale of Assets				0
Beg. Fund Balance *	51,900		40,410	11,490
Total Revenues	81,400		41,623	39,777
Expenditures:				81,400
Cupport Convided	01 100			
Support Services End Fund Balance	81,400			01,400
	81,400	0	0	81,400
End Fund Balance		0	0 41,623	
End Fund Balance Total Expenditures		0		
End Fund Balance Total Expenditures Fund Balance		0	41,623	
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure	81,400	0	41,623	
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues:	81,400	0	41,623 0 41,623	81,400
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local	81,400 (320) 5,082,765	0	41,623 0 41,623 2,483,000	81,400 2,599,765
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance *	81,400	0	41,623 0 41,623	81,400 2,599,765
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance *	81,400 (320) 5,082,765	0	41,623 0 41,623 2,483,000	2,599,765
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues	81,400 (320) 5,082,765 10,563,450	0	41,623 0 41,623 2,483,000 10,709,267	2,599,765 (145,817)
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local	81,400 (320) 5,082,765 10,563,450	0	41,623 0 41,623 2,483,000 10,709,267	2,599,765 (145,817)
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures:	81,400 (320) 5,082,765 10,563,450 15,646,215	9,530,007	2,483,000 10,709,267 13,192,267	2,599,765 (145,817) 2,453,948
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance	81,400 (320) 5,082,765 10,563,450 15,646,215		2,483,000 10,709,267 13,192,267	2,599,765 (145,817) 2,453,948 5,433,104
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007	9,530,007	2,483,000 10,709,267 13,192,267	2,599,765 (145,817) 2,453,948 5,433,104 0
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104	2,599,765 (145,817) 2,453,948 5,433,104 0
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104	2,599,765 (145,817) 2,453,948 5,433,104 0
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164	2,599,765 (145,817) 2,453,948 5,433,104 0
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance *	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164 5,859,697 1,331,821	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655 22,679
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures:	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 30 & 331) 6,104,995 1,431,655 1,354,500 8,891,150	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164 5,859,697 1,331,821 7,191,518	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655 22,679 1,699,632
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	81,400 (320) 5,082,765 10,563,450 15,646,215 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	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164 5,859,697 1,331,821	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655 22,679 1,699,632 5,175,674
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service Transfers	81,400 (320) 5,082,765 10,563,450 15,646,215 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 9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164 5,859,697 1,331,821 7,191,518	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655 22,679 1,699,632
End Fund Balance Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues: Local Beg. Fund Balance * Total Revenues Expenditures: Debt Service End Fund Balance Total Expenditures Fund Balance GO Bonds Debt Service (3 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	81,400 (320) 5,082,765 10,563,450 15,646,215 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	9,530,007	41,623 0 41,623 2,483,000 10,709,267 13,192,267 683,104 683,104 12,509,164 5,859,697 1,331,821 7,191,518	2,599,765 (145,817) 2,453,948 5,433,104 0 5,433,104 245,298 1,431,655 22,679 1,699,632 5,175,674

, , , ,				
	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Capital Construction Fund	(405)			
Revenues:	4 005 070		000 400	700 400
Local	1,095,672		366,180	729,492
Beg. Fund Balance * Total Revenues	1,563,700 2,659,372		1,785,693 2,151,873	(221,993) 507,499
Total Nevertues	2,039,372		2,131,073	301,433
Expenditures:				
Support Services	459,372			
Facilities Acq & Const	2,200,000	11,369	660,752	1,527,879
End Fund Balance				
Total Expenditures	2,659,372	11,369	660,752	1,987,251
Fund Balance			1,491,120	
Less Encumbered			11,369	
Available for Expenditure			1,479,751	
Cuture Dreverty Durchases	December (42)	0)		
Future Property Purchases Revenues:	Reserve (42	U)		
Local	15 000		30,183	(15 192)
Fund Tfrs/Asset Sales	15,000		30,103	(15,183)
Beg. Fund Balance *	1,061,018		1,072,295	(11,277)
Total Revenues	1,076,018		1,102,478	(26,460)
•				•
Expenditures:				
Facilities Acq & Const	1,076,018			1,076,018
Total Expenditures	1,076,018			1,076,018
Fund Balance			1,102,478	
Dental Mision Solf Incurence	o (610)			
Dental/Vision Self Insurance Revenues:	e (610)			
Local	963,000		438,543	524,457
Beg. Fund Balance *	1,215,000		1,178,070	36,930
Total Revenues	2,178,000		1,616,613	561,387
· otal Novolidoo	2,170,000		1,010,010	001,001
Expenditures:				
Support Services	870,000		478,143	391,857
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		478,143	1,699,857
Fund Balance			1,138,470	
Less Encumbered			0	
Available for Expenditure			1,138,470	
District Medical Group HRA	\ (620 <u>)</u>			
Revenues:	(020)			
Local	874,600		489,847	384,753
Beg. Fund Balance	2,120,000		2,129,863	(9,863)
Total Revenues	2,994,600		2,619,709	374,891
Expenditures:				
Support Services	440,000	11,439	241,809	186,752
End Fund Balance Total Expenditures	2,554,600	11,439	241,809	2,554,600
Fund Balance	2,994,600	11,439		2,741,352
Less Encumbered			2,377,900 11,439	
Available for Expenditure			2,366,461	
Available for Expellultule			2,300,401	

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

Date	Payee	Description	Amount
1/5/2024	COPELAND LUMBER YARDS, INC	SUPPLIES VARIOUS LOCATIONS	13,460.45
1/5/2024	E-THERAPY LLC	CONTRACTED MONTHLY SERVICES - SLP	10,125.00
1/5/2024	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	182,584.15
1/12/2024	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	439,260.89
1/12/2024	LATHAM CENTERS, INC.	MONTHLY TUITION - OUT OF STATE SPECIAL ED PLACEMENT	28,396.00
1/12/2024	THE HELLO FOUNDATION, LLC	CONTRACTED MONTHLY SERVICES - SLP	15,040.00
1/19/2024	PAULY, ROGERS AND CO., P.C.	FISCAL YEAR 2022-23 AUDIT SERVICES	25,225.00
1/19/2024	SEIDLITZ EDUCATION	PROFESSIONAL DEVELOPMENT - TEACHERS	17,200.00
1/19/2024	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	136,145.51
1/19/2024	SYNERGY SECURITY SOLUTIONS	ANNUAL FIRE INSPECTIONS	13,900.00
1/22/2024	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENTS	12,299.00
1/22/2024	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENTS	228,834.93
1/22/2024	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	207,680.58
1/26/2024	EDNETICS	TECH SYSTEM BACKUPS & MONITORING SERVICES	17,364.71
1/31/2024	AMAZON CAPITAL SERVICES	SUPPLIES VARIOUS LOCATIONS	16,851.39

LINCOLN COUNTY SCHOOL DISTRICT INVESTMENT REPORT Jan-24

Oregon State Treasury - Local Government Inve	estment Pool			
Beginning Balance			\$	60,831,957
Additions				2,455,836
Reductions			_	4,750,000
Ending Balance			<u>\$</u>	58,537,793
Oregon State Treasury - Local Government Inve	estment Pool - 2	2002 PERS Bor	nds	
Beginning Balance			\$	1,134,662
Additions				4,805
Reductions			_	(0)
Ending Balance			\$	1,139,467
Oregon State Treasury - Local Government Inve	stment Pool - 2	ON3 PERS Box	nde	
Beginning Balance	stillelit i ooi - 2	.003 i Eito Boi	\$	1,537,581
Additions			Ψ	6,511
Reductions				(0)
Ending Balance			\$	1,544,092
Oregon Coast Bank - Money Market Account				
Beginning Balance			\$	10,158,853
Additions				6,050,182
Reductions Ending Balance			<u>¢</u>	1,596,700 14,612,335
Lifting Balance			<u>Ψ</u>	14,012,333
Oregon Coast Bank - 13 Month Time CD (Fund 3	331 QSCB Sinki	ng Fund)		
Beginning Balance			\$	379,223
Additions			Ψ	-
Reductions				-
Ending Balance			\$	379,223
Monthly Totals				
Beginning Balance				74,042,277
Additions				8,517,333
Reductions Ending Balance				6,346,700 76,212,910
Ending Balance			<u> </u>	70,212,910
Interest Rates	<u>November</u>	December		<u>January</u>
LGIP	5.00%	5.00%		5.00%

5.12%

5.12%

Oregon Coast Bank

5.12%