

**General Fund Revenue & Expenditure Summary (Unaudited)**

Fiscal Year 2023-24

Year To Date Transactions as of January 31, 2024

	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
<b>REVENUES</b>																		
<b>LOCAL SOURCES:</b>																		
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				591										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%
<b>INTERMEDIATE SOURCES:</b>																		
ESD - Severe Disab Support						38,235	-	26,757		30,290	24,765	27,112		147,159	195,000	38,235	(47,841)	20%
County School Fund					5,409			37,116			67,541	24,411	19,439	153,916 *	300,000	5,409	(146,084)	2%
Other, Hvy Eq Rent Tax, etc		65	1,192		92									1,348		1,348	1,348	#DIV/0!
<b>STATE SOURCES:</b>																		
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														0		-	-	#DIV/0!
Common School Fund							-	282,660	122,344					405,004 *	701,538	-	(296,534)	0%
State Timber					8,796			63,425			115,728			187,950 *	500,000	8,796	(312,050)	2%
Unrstd Grants, HCD, Wildfire				1,525,352										1,525,352	910,136	1,525,352	615,216	168%
<b>FEDERAL SOURCES:</b>																		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb									32,627				41,373	74,000	74,000	-	-	0%
<b>OTHER RESOURCES:</b>																		
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%
<b>Total Monthly Revenues</b>	<b>20,086,893</b>	<b>2,228,899</b>	<b>2,203,069</b>	<b>3,679,677</b>	<b>38,944,693</b>	<b>5,384,657</b>	<b>2,866,876</b>	<b>2,772,937</b>	<b>3,321,841</b>	<b>2,223,839</b>	<b>2,505,913</b>	<b>1,547,672</b>	<b>790,115</b>	<b>88,557,081</b>	<b>84,903,565</b>	<b>75,394,763</b>	<b>3,653,516</b>	<b>89%</b>
<b>CUMULATIVE RESOURCES</b>	<b>20,086,893</b>	<b>22,315,791</b>	<b>24,518,860</b>	<b>28,198,538</b>	<b>67,143,230</b>	<b>72,527,887</b>	<b>75,394,763</b>	<b>78,167,700</b>	<b>81,489,541</b>	<b>83,713,381</b>	<b>86,219,294</b>	<b>87,766,965</b>	<b>88,557,081</b>					

<b>EXPENDITURES</b>																		
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%
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%
Purchased services (300)	984,252	996,968	986,922	1,117,151	928,422	2,247,048	1,472,675	1,443,887	1,480,163	1,465,968	1,686,889	1,504,830	369,843	16,685,017	18,356,147	8,733,438	(1,671,130)	48%
Supplies (400)	97,690	185,678	215,890	172,562	181,208	149,932	84,123	141,805	138,828	195,198	302,785	353,263	219,521	2,438,481	2,750,414	1,087,082	(311,933)	40%
Capital outlay (500)	11,704				7,713			5,191	12,755	8,308	10,808	500	20,887	77,866	143,000	19,417	(65,134)	14%
Insurance/Other (600)	818,473	85,776	34,880	17,341	26,610	7,503	12,383	8,495	5,678	9,394	36,275	12,758	13,956	1,089,521	1,002,281	1,002,966	87,240	100%
Interfund Transfers (700)								4,305,000						4,305,000	4,305,000	-	-	0%
Contingency (800)														0	3,750,000	-	-	0%
Unappropriated Funds (800)														0	4,940,000	-	-	0%
<b>Total Monthly Expenditures</b>	<b>2,782,533</b>	<b>2,419,150</b>	<b>5,210,473</b>	<b>5,329,074</b>	<b>5,337,373</b>	<b>6,425,987</b>	<b>5,506,030</b>	<b>10,228,407</b>	<b>5,900,206</b>	<b>5,884,507</b>	<b>6,410,814</b>	<b>12,535,191</b>	<b>634,389</b>	<b>74,604,136</b>	<b>84,903,565</b>	<b>33,010,622</b>	<b>(1,609,429)</b>	<b>39%</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>2,782,533</b>	<b>5,201,684</b>	<b>10,412,157</b>	<b>15,741,231</b>	<b>21,078,604</b>	<b>27,504,591</b>	<b>33,010,622</b>	<b>43,239,029</b>	<b>49,139,234</b>	<b>55,023,742</b>	<b>61,434,555</b>	<b>73,969,747</b>	<b>74,604,136</b>					
<b>Month-end Fund Balance</b>	<b>17,304,360</b>	<b>17,114,108</b>	<b>14,106,704</b>	<b>12,457,307</b>	<b>46,064,626</b>	<b>45,023,296</b>	<b>42,384,142</b>	<b>34,928,671</b>	<b>32,350,307</b>	<b>28,689,639</b>	<b>24,784,739</b>	<b>13,797,219</b>	<b>13,952,945</b>	<b>13,952,945</b>			<b>42,384,142</b>	

**Revenue Assumptions:**

Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years  
 Beginning Fund Balance is estimated as of 9-7-23 & subject to change. It represents the bulk of current Excess Ending Fund Balance.  
 June ADM is final at 5,072.2, it has been adjusted down from 5,086.2  
 Local Revenue no longer includes Federal Forest Fees per OR legislation.  
 Updated BFB to Audited  
 Updated to reflect remaining total per 12/19/23 SSF Estimate

\* Local Revenue - Projected **45,016,545**

Local Revenue included in 12/19/23 SSF Estimate **44,176,519**

Estimated 2023/24 SSF Adjustment (May 2025) **(840,026)** Depends on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance **13,112,919**

Less Unappropriated Ending Fund Balance (7% Required) & Contingency **(8,690,000)**

Excess Ending Fund Balance **4,422,919** Includes Approx \$1,000,000 Building Carrover

**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
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	ADMr Comparison	2023-24	2023-24
September	5,489.2	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	September	4,959.1	4,959.1
October	5,487.6	5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	October	4,984.2	4,988.3
November	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
December	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
January	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
February	5,470.6	5,491.0	<b>5,569.1</b>	5,052.3	5,180.8	5,103.0	February		
March	5,438.7	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	March		
April	5,411.8	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	April		
May	5,378.6	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	May		
June	5,332.9	5,482.5		5,090.2	5,122.6	5,007.0	June		
June YTD	5,443.2	5,482.5		5090.2	5122.6	5072.2	June YTD		

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
<b>LOCAL SOURCES:</b>				
Current year's levy	515,075	663,036	147,960	*
Prior years' taxes	34,262	55,707	21,445	*
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)	
<b>INTERMEDIATE SOURCES:</b>				
ESD - Severe Disability Support	37,826		(37,826)	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
<b>STATE SOURCES:</b>				
SSF- Current Year	1,871,971	1,933,139	61,168	*
SSF- Prior Year			-	*
Common School Fund	141,491		(141,491)	*
State Timber			-	*
Unrestricted Grants			-	*
<b>FEDERAL SOURCES:</b>				
Federal Forest Fees			-	No longer Local Revenue
Foster Care Transport Reimb			-	
<b>OTHER RESOURCES:</b>				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance				
<b>Total Monthly Revenue</b>	<b>2,808,689</b>	<b>2,866,876</b>	<b>58,186</b>	
<b>EXPENDITURES</b>				
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)				
<b>Total Monthly Expenditures</b>	<b>10,094,893</b>	<b>5,508,526</b>	<b>(4,586,367)</b>	

\*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	D 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 51,512	39,409	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

<b>Total</b>	<b>984,252</b>	<b>996,968</b>	<b>986,922</b>	<b>1,117,151</b>	<b>928,422</b>	<b>2,247,048</b>	<b>1,475,365</b>	-	-	-	-	-	<b>8,736,127</b>
	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)	-	-	-	-	-	-
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	-	-	-	-	-	-

<b>Purchased Services</b>	<b>67,380</b>	<b>532,866</b>	<b>230,785</b>	<b>583,076</b>	<b>431,230</b>	<b>563,748</b>	<b>549,173</b>	-	-	-	-	-	<b>A</b>
---------------------------	---------------	----------------	----------------	----------------	----------------	----------------	----------------	---	---	---	---	---	----------

**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**

	Budget	Encumb'd	YTD Actual	Remaining
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
Revenues:				
Local	754,099		885,318	(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)
<b>Total Revenues</b>	<b>18,838,273</b>		<b>4,372,005</b>	<b>14,466,268</b>
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
Enterprise	636,587	85,458	130,575	420,554
Facilities Acq & Const	3,446,650	376,593	2,102,600	967,457
End Fund Bal/Tfrs	1,099,655			1,099,655
<b>Total Expenditures</b>	<b>18,838,273</b>	<b>3,564,669</b>	<b>5,334,857</b>	<b>9,938,746</b>
<b>Fund Balance</b>			<b>(962,852)</b> ***	
<b>Indigenous Peoples (286)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	103,050		103,049	1
<b>Total Revenues</b>	<b>103,050</b>	<b>0</b>	<b>103,049</b>	<b>1</b>
Expenditures:				
Instruction	81,050			81,050
Support Services	22,000			22,000
End Fund Balance				0
<b>Total Expenditures</b>	<b>103,050</b>	<b>0</b>	<b>0</b>	<b>103,050</b>
<b>Fund Balance</b>				<b>103,049</b>
Less Encumbered				0
<b>Available for Expenditure</b>				<b>103,049</b>
<b>Musical Instruments (287)</b>				
Revenues:				
Transfers				
Beg. Fund Balance*	505,000		306,835	198,165
<b>Total Revenues</b>	<b>505,000</b>		<b>306,835</b>	<b>198,165</b>
Expenditures:				
Instruction	295,000	15,285	51,580	228,135
Support Services	110,000		3,375	106,625
End Fund Balance	100,000	100,000		0
<b>Total Expenditures</b>	<b>505,000</b>	<b>115,285</b>	<b>54,955</b>	<b>334,760</b>
<b>Fund Balance</b>				<b>251,880</b>
Less Encumbered				115,285
<b>Available for Expenditure</b>				<b>136,595</b>

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

	Budget	Encumb'd	YTD Actual	Remaining
<b>Pre-School Promise (288)</b>				
Revenues:				
State	523,800		34,641	489,159
Beg. Fund Balance*			0	0
<b>Total Revenues</b>	<b>523,800</b>		<b>34,641</b>	<b>489,159</b>
Expenditures:				
Instruction	372,943	308,875	222,048	(157,980)
Support Services	58,544	6,148	7,079	45,317
Enterprise	92,313			92,313
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>523,800</b>	<b>315,023</b>	<b>229,127</b>	<b>(20,350)</b>
<b>Fund Balance</b>			<b>(194,486)</b> ***	
<b>Student Investment Account (289/989)</b>				
Revenues:				
State	4,228,625		4,124,097	104,528
Beg. Fund Balance*				0
<b>Total Revenues</b>	<b>4,228,625</b>		<b>4,124,097</b>	<b>104,528</b>
Expenditures:				
Instruction	1,942,573	979,038	867,113	96,422
Support Services	2,284,052	1,286,563	1,149,901	(152,412)
Enterprise	2,000	180	188,511	(186,691)
Facilities Acq & Const				0
End Fund Balance				
<b>Total Expenditures</b>	<b>4,228,625</b>	<b>2,265,781</b>	<b>2,205,525</b>	<b>(242,681)</b>
<b>Fund Balance</b>				<b>1,918,572</b> ***
<b>Curriculum (290)</b>				
Revenues:				
Local			53,481	0
Transfers	1,600,000			1,546,519
Beg. Fund Balance*	1,900,000		1,900,000	0
<b>Total Revenues</b>	<b>3,500,000</b>		<b>1,953,481</b>	<b>1,546,519</b>
Expenditures:				
Instruction	360,000			360,000
Contingency	3,140,000			3,140,000
End Fund Balance				
<b>Total Expenditures</b>	<b>3,500,000</b>		<b>0</b>	<b>3,500,000</b>
<b>Fund Balance</b>				<b>1,953,481</b>
Less Encumbered				0
<b>Available for Expenditure</b>				<b>1,953,481</b>

	Budget	Encumb'd	YTD Actual	Remaining
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local			3,327	
State	67,000			67,000
Beg. Fund Balance *	143,000		129,187	13,813
<b>Total Revenues</b>	<b>210,000</b>		<b>132,514</b>	<b>77,486</b>
Expenditures:				
Instruction	123,483	10,752	18,043	94,688
Support Services	19,517	1,130	3,045	15,342
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000			67,000
<b>Total Expenditures</b>	<b>210,000</b>	<b>11,882</b>	<b>21,088</b>	<b>177,030</b>
<b>Fund Balance</b>				<b>111,426</b>
Less Encumbered				11,882
<b>Available for Expenditure</b>				<b>99,544</b>
<b>High School Success (292)</b>				
Revenues:				
State	1,589,075		71,803	1,517,272
Beg. Fund Balance *			0	0
<b>Total Revenues</b>	<b>1,589,075</b>		<b>71,803</b>	<b>1,517,272</b>
Expenditures:				
Instruction	742,590	238,330	185,674	318,586
Support Services	846,485	274,852	372,977	198,657
End Fund Balance				
<b>Total Expenditures</b>	<b>1,589,075</b>	<b>513,182</b>	<b>558,650</b>	<b>517,243</b>
<b>Fund Balance</b>				<b>(486,847)</b> ***
<b>Building Maintenance (293)</b>				
Revenues:				
Local	25,000		50,411	(25,411)
State				
Federal				
Fund Tfrs/Asset Sales	905,000			905,000
Beg. Fund Balance *	1,373,000		2,269,009	(896,009)
<b>Total Revenues</b>	<b>2,303,000</b>		<b>2,319,420</b>	<b>(16,420)</b>
Expenditures:				
Support Services	681,587	40,127	303,006	338,453
Enterprise				
Facilities Acq & Const	1,621,413	30,677	365,952	1,224,784
End Fund Bal/Tfrs				
<b>Total Expenditures</b>	<b>2,303,000</b>	<b>70,805</b>	<b>668,958</b>	<b>1,563,237</b>
<b>Fund Balance</b>				<b>1,650,462</b>
Less Encumbered				70,805
<b>Available for Expenditure</b>				<b>1,579,657</b>

\* 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>
<b>Food Services (294)</b>				
Revenues:				
Local	190,100		78,285	111,815
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)
<b>Total Revenues</b>	<b>4,788,353</b>		<b>2,405,050</b>	<b>2,383,303</b>
Expenditures:				
Instruction	115,160	37,018	54,064	24,078
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
<b>Total Expenditures</b>	<b>4,788,353</b>	<b>2,494,351</b>	<b>1,477,547</b>	<b>816,456</b>
<b>Fund Balance</b>			<b>927,504</b>	***

<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		630,284	669,716
Beg. Fund Balance *	1,325,000		1,243,391	81,609
<b>Total Revenues</b>	<b>2,625,000</b>		<b>1,873,675</b>	<b>751,325</b>
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
<b>Total Expenditures</b>	<b>2,625,000</b>	<b>83,181</b>	<b>545,487</b>	<b>1,996,332</b>
<b>Fund Balance</b>			<b>1,328,189</b>	
Less Encumbered			83,181	
<b>Available for Expenditure</b>			<b>1,245,008</b>	

<b>Outdoor School for All (296)</b>				
Revenues:				
State	149,098			149,098
<b>Total Revenues</b>	<b>149,098</b>		<b>0</b>	<b>149,098</b>
Expenditures:				
Instruction	142,398	68	19,724	122,606
Support Services	6,700		544	6,156
<b>Total Expenditures</b>	<b>149,098</b>	<b>68</b>	<b>20,268</b>	<b>128,762</b>
<b>Fund Balance</b>			<b>(20,268)</b>	***

<b>ODE Facilities Grants (297)</b>				
Revenues:				
State Sources	10,000			10,000
<b>Total Revenues</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
Expenditures:				
Support Services	10,000			10,000
<b>Total Expenditures</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Fund Balance</b>				

\* 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>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Technology (298)</b>				
Revenues:				
Local	136,015		139,222	(3,207)
Local - Tech Fees	45,900		35,316	10,584
Transfers	1,600,000			1,600,000
Beg. Fund Balance *	1,446,893		1,750,475	(303,582)
<b>Total Revenues</b>	<b>3,228,808</b>		<b>1,925,013</b>	<b>1,303,795</b>
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
<b>Total Expenditures</b>	<b>3,228,808</b>	<b>266,954</b>	<b>151,574</b>	<b>2,810,280</b>
<b>Fund Balance</b>			<b>1,773,440</b>	
Less Encumbered			266,954	
<b>Available for Expenditure</b>			<b>1,506,485</b>	

<b>Vehicle Replacement (299)</b>				
Revenues:				
Local	29,500		1,213	28,287
Sale of Assets				0
Beg. Fund Balance *	51,900		40,410	11,490
<b>Total Revenues</b>	<b>81,400</b>		<b>41,623</b>	<b>39,777</b>
Expenditures:				
Support Services	81,400			81,400
End Fund Balance				0
<b>Total Expenditures</b>	<b>81,400</b>	<b>0</b>	<b>0</b>	<b>81,400</b>
<b>Fund Balance</b>			<b>41,623</b>	
Less Encumbered			0	
<b>Available for Expenditure</b>			<b>41,623</b>	

<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	5,082,765		2,483,000	2,599,765
Beg. Fund Balance *	10,563,450		10,709,267	(145,817)
<b>Total Revenues</b>	<b>15,646,215</b>		<b>13,192,267</b>	<b>2,453,948</b>
Expenditures:				
Debt Service	6,116,208		683,104	5,433,104
End Fund Balance	9,530,007	9,530,007		0
<b>Total Expenditures</b>	<b>15,646,215</b>	<b>9,530,007</b>	<b>683,104</b>	<b>5,433,104</b>
<b>Fund Balance</b>			<b>12,509,164</b>	

<b>GO Bonds Debt Service (330 &amp; 331)</b>				
Revenues:				
Local	6,104,995		5,859,697	245,298
Transfers	1,431,655			1,431,655
Beg. Fund Balance *	1,354,500		1,331,821	22,679
<b>Total Revenues</b>	<b>8,891,150</b>		<b>7,191,518</b>	<b>1,699,632</b>
Expenditures:				
Debt Service	5,290,500		114,826	5,175,674
Transfers	1,431,650			1,431,650
End Fund Balance	2,169,000	2,169,000		0
<b>Total Expenditures</b>	<b>8,891,150</b>	<b>2,169,000</b>	<b>114,826</b>	<b>6,607,324</b>
<b>Fund Balance</b>			<b>7,076,692</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	1,095,672		366,180	729,492
Beg. Fund Balance *	1,563,700		1,785,693	(221,993)
<b>Total Revenues</b>	<b>2,659,372</b>		<b>2,151,873</b>	<b>507,499</b>
Expenditures:				
Support Services	459,372			459,372
Facilities Acq & Const	2,200,000	11,369	660,752	1,527,879
End Fund Balance				0
<b>Total Expenditures</b>	<b>2,659,372</b>	<b>11,369</b>	<b>660,752</b>	<b>1,987,251</b>
<b>Fund Balance</b>			<b>1,491,120</b>	
Less Encumbered			11,369	
<b>Available for Expenditure</b>			<b>1,479,751</b>	

<b>Future Property Purchases Reserve (420)</b>				
Revenues:				
Local	15,000		30,183	(15,183)
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	1,061,018		1,072,295	(11,277)
<b>Total Revenues</b>	<b>1,076,018</b>		<b>1,102,478</b>	<b>(26,460)</b>
Expenditures:				
Facilities Acq & Const	1,076,018			1,076,018
<b>Total Expenditures</b>	<b>1,076,018</b>		<b>0</b>	<b>1,076,018</b>
<b>Fund Balance</b>			<b>1,102,478</b>	

<b>Dental/Vision Self Insurance (610)</b>				
Revenues:				
Local	963,000		438,543	524,457
Beg. Fund Balance *	1,215,000		1,178,070	36,930
<b>Total Revenues</b>	<b>2,178,000</b>		<b>1,616,613</b>	<b>561,387</b>
Expenditures:				
Support Services	870,000		478,143	391,857
Contingency	1,308,000			1,308,000
<b>Total Expenditures</b>	<b>2,178,000</b>		<b>478,143</b>	<b>1,699,857</b>
<b>Fund Balance</b>			<b>1,138,470</b>	
Less Encumbered			0	
<b>Available for Expenditure</b>			<b>1,138,470</b>	

<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	874,600		489,847	384,753
Beg. Fund Balance	2,120,000		2,129,863	(9,863)
<b>Total Revenues</b>	<b>2,994,600</b>		<b>2,619,709</b>	<b>374,891</b>
Expenditures:				
Support Services	440,000	11,439	241,809	186,752
End Fund Balance	2,554,600			2,554,600
<b>Total Expenditures</b>	<b>2,994,600</b>	<b>11,439</b>	<b>241,809</b>	<b>2,741,352</b>
<b>Fund Balance</b>			<b>2,377,900</b>	
Less Encumbered			11,439	
<b>Available for Expenditure</b>			<b>2,366,461</b>	

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

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
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**

<b>Oregon State Treasury - Local Government Investment Pool</b>	
Beginning Balance	\$ 60,831,957
Additions	2,455,836
Reductions	4,750,000
<b>Ending Balance</b>	<b><u>\$ 58,537,793</u></b>

<b>Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds</b>	
Beginning Balance	\$ 1,134,662
Additions	4,805
Reductions	(0)
<b>Ending Balance</b>	<b><u>\$ 1,139,467</u></b>

<b>Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds</b>	
Beginning Balance	\$ 1,537,581
Additions	6,511
Reductions	(0)
<b>Ending Balance</b>	<b><u>\$ 1,544,092</u></b>

<b>Oregon Coast Bank - Money Market Account</b>	
Beginning Balance	\$ 10,158,853
Additions	6,050,182
Reductions	1,596,700
<b>Ending Balance</b>	<b><u>\$ 14,612,335</u></b>

<b>Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)</b>	
.75% APY	
Beginning Balance	\$ 379,223
Additions	-
Reductions	-
<b>Ending Balance</b>	<b><u>\$ 379,223</u></b>

<b>Monthly Totals</b>	
Beginning Balance	\$ 74,042,277
Additions	\$ 8,517,333
Reductions	\$ 6,346,700
<b>Ending Balance</b>	<b><u>\$ 76,212,910</u></b>

<u>Interest Rates</u>	<u>November</u>	<u>December</u>	<u>January</u>
LGIP	5.00%	5.00%	5.00%
Oregon Coast Bank	5.12%	5.12%	5.12%