General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of February 29, 2024

	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Period 13	Projected	Adopted	Year-To-Date	YTD Diff	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	2023-24	2023-24	2023-24	Budget vs.	% of
REVENUES	July '23	Aug '23	Sept '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	March '24	April '24	May '24	June '24	July '24	Totals	BUDGET	Actuals	Projected	Budget
LOCAL SOURCES:																		
Current year's levy		267			36,739,329	2,882,454	663,036	241,402	1,026,342	155,045	175,196	1,088,227	368,690	43,339,987 *	41,878,114	40,526,487	1,461,873	97%
Prior years' taxes		168,049	150,279	81,596	53,737	115,026	55,707	42,482	96,375	(36,429)	37,656	78,170	53,189	895,837 *	805,000	666,876	90,837	83%
Interest on Investments	73,925	79,375	66,752	55,673	91,554	213,264	183,587	177,267	47,193	31,260	37,640	34,650	15,697	1,107,837	400,000	941,397	707,837	235%
Fees Charged to Grants		2,702	39	9,974	9,447	1,143	14,734	-	50,703	65,496	29,382	132,169	74,394	390,181	550,000	38,038	(159,819)	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	38,395	99,286	104,760	146,035	120,339	258,489	1,053,311	1,334,218	324,402	(280,907)	24%
INTERMEDIATE SOURCES:																-		
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			128,361			67,541	24,411	19,439	245,161 *	300,000	133,769	(54,839)	45%
Other, Hvy Eq Rent Tax, etc		65	1,192		92									1,348		1,348	1,348	#DIV/0!
STATE SOURCES:			·													-		
SSF- Current Year	3,958,011	1,977,818	1,977,818	1,977,818	1,977,818	1,977,818	1,933,139	1,933,139	1,846,971	1,871,971	1,871,971			23,304,292	23,130,549	17,713,379	173,743	77%
SSF- Prior Year					•									0		-	-	#DIV/0!
Common School Fund							=	348,207	122,344					470,552 *	701,538	348,207	(230,986)	50%
State Timber					8,796			208,767	,		115,728			333,292 *	500,000	217,563	(166,708)	44%
Unrstd Grants, HCD, Wildfire				1.525.352	-,						- , -			1,525,352	910,136	1,525,352	615,216	168%
FEDERAL SOURCES:				, ,										, = = , = =	1 1, 11	-	, -	
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb									32,627			41,373		74.000	74,000	-	-	0%
OTHER RESOURCES:												,		,	1 1,000	-		
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%
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Total Monthly Revenues	20,086,893	2,228,899	2,203,069	3,679,677	38,944,693	5,384,657	2,866,876	3,118,019	3,348,599	2,223,839	2,505,913	1,547,672	790,115	88,928,920	84,903,565	78,512,782	4,025,355	92%
CUMULATIVE RESOURCES	20,086,893	22,315,791	24,518,860	28,198,538	67,143,230	72,527,887	75,394,763	78,512,782	81,861,381	84,085,220	86,591,133	88,138,805	88,928,920					
EXPENDITURES																		
Salaries (100)	602,384	792.888	2.630.859	2,655,067	2,821,310	2,672,906	2,602,285	2,757,136	2.704.446	2,661,276	2,791,877	6,671,306	0	32,363,741	31,281,886	17,534,837	1.081.855	56%
Employee benefits (200)	268,030	357,840	1,341,922	1,366,953	1,372,110	1,348,599	1,334,564	1,340,444	1,558,337	1,544,364	1,582,180	3,992,534	10,183	17,418,061	18,374,837	8,730,463	(956,776)	48%
LITIDIOVEE DETICITIS (200)	200,030	337,040	, ,	, ,	1,372,110	1,340,399				1,465,968	1,686,889	1,504,830	369,843	16,474,003	, ,	0.730.403	\ / /	54%
• • • • • • • • • • • • • • • • • • • •	094 252	006 069	086 033	1 117 151	028 422	2 247 049	1 472 675	1 222 272	1 /120 162 1				309,043		10 256 1/7		(1 000 1/1/)	
Purchased services (300)	984,252	996,968	986,922	1,117,151	928,422	2,247,048	1,472,675	1,232,873	1,480,163	, ,	, ,		210 521	, ,	18,356,147	9,966,311	(1,882,144)	
Purchased services (300) Supplies (400)	97,690	996,968 185,678	986,922 215,890	1,117,151 172,562	181,208	2,247,048 149,932	1,472,675 84,123	1,232,873 93,554	138,828	195,198	302,785	353,263	219,521	2,390,230	2,750,414	9,966,311 1,180,636	(360,184)	43%
Purchased services (300) Supplies (400) Capital outlay (500)	97,690 11,704	185,678	215,890	172,562	181,208 7,713	149,932	84,123	93,554	138,828 12,755	195,198 8,308	302,785 10,808	353,263 500	20,887	2,390,230 72,675	2,750,414 143,000	9,966,311 1,180,636 19,417	(360,184) (70,325)	43% 14%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600)	97,690	,		, ,	181,208	, ,	, ,	, ,	138,828 12,755 5,678	195,198	302,785	353,263		2,390,230 72,675 1,083,549	2,750,414 143,000 1,002,281	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	97,690 11,704	185,678	215,890	172,562	181,208 7,713	149,932	84,123	93,554	138,828 12,755	195,198 8,308	302,785 10,808	353,263 500	20,887	2,390,230 72,675	2,750,414 143,000 1,002,281 4,305,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325)	43% 14% 100% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	97,690 11,704	185,678	215,890	172,562	181,208 7,713	149,932	84,123	93,554	138,828 12,755 5,678	195,198 8,308	302,785 10,808	353,263 500	20,887	2,390,230 72,675 1,083,549	2,750,414 143,000 1,002,281 4,305,000 3,750,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100% 0% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700)	97,690 11,704	185,678	215,890	172,562	181,208 7,713	149,932	84,123	93,554	138,828 12,755 5,678	195,198 8,308	302,785 10,808	353,263 500	20,887	2,390,230 72,675 1,083,549	2,750,414 143,000 1,002,281 4,305,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800)	97,690 11,704	185,678	215,890	172,562	181,208 7,713	149,932	84,123	93,554	138,828 12,755 5,678	195,198 8,308	302,785 10,808	353,263 500	20,887	2,390,230 72,675 1,083,549	2,750,414 143,000 1,002,281 4,305,000 3,750,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100% 0% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800)	97,690 11,704 818,473	185,678 85,776	215,890 34,880	172,562 17,341	181,208 7,713 26,610	7,503	84,123 12,383	93,554	138,828 12,755 5,678 4,305,000	195,198 8,308 9,394	302,785 10,808 36,275	353,263 500 12,758	20,887 13,956	2,390,230 72,675 1,083,549 4,305,000 0	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100% 0% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures CUMULATIVE EXPENDITURES	97,690 11,704 818,473 2,782,533 2,782,533	185,678 85,776 2,419,150 5,201,684	215,890 34,880 5,210,473 10,412,157	172,562 17,341 5,329,074 15,741,231	181,208 7,713 26,610 5,337,373 21,078,604	7,503 7,503 6,425,987 27,504,591	5,506,030 33,010,622	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358	195,198 8,308 9,394 5,884,507 54,526,865	302,785 10,808 36,275 6,410,814 60,937,679	353,263 500 12,758 12,535,191 73,472,870	20,887 13,956 634,389 74,107,260	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268 - (2,106,305)	43% 14% 100% 0% 0%
Purchased services (300) Supplies (400) Capital outlay (500) Insurance/Other (600) Interfund Transfers (700) Contingency (800) Unappropriated Funds (800) Total Monthly Expenditures	97,690 11,704 818,473 2,782,533	185,678 85,776 2,419,150	215,890 34,880 5,210,473	172,562 17,341 5,329,074	181,208 7,713 26,610 5,337,373	7,503 7,503 6,425,987	84,123 12,383 5,506,030	93,554 2,523 5,426,531	138,828 12,755 5,678 4,305,000 10,205,206	195,198 8,308 9,394 5,884,507	302,785 10,808 36,275 6,410,814	353,263 500 12,758 12,535,191	20,887 13,956 634,389	2,390,230 72,675 1,083,549 4,305,000 0	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268	43% 14% 100% 0% 0%
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	97,690 11,704 818,473 2,782,533 2,782,533	185,678 85,776 2,419,150 5,201,684	215,890 34,880 5,210,473 10,412,157	172,562 17,341 5,329,074 15,741,231	181,208 7,713 26,610 5,337,373 21,078,604	7,503 7,503 6,425,987 27,504,591	5,506,030 33,010,622	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355	302,785 10,808 36,275 6,410,814 60,937,679	353,263 500 12,758 12,535,191 73,472,870	20,887 13,956 634,389 74,107,260 14,821,660	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268 - (2,106,305)	43% 14% 100% 0% 0%
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:	97,690 11,704 818,473 2,782,533 2,782,533 17,304,360	2,419,150 5,201,684 17,114,108	215,890 34,880 5,210,473 10,412,157 14,106,704	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591	5,506,030 33,010,622	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454	353,263 500 12,758 12,535,191 73,472,870 14,665,935	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268 - (2,106,305)	43% 14% 100% 0% 0%
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	97,690 11,704 818,473 2,782,533 2,782,533 17,304,360	2,419,150 5,201,684 17,114,108	215,890 34,880 5,210,473 10,412,157 14,106,704	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591	5,506,030 33,010,622	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected	302,785 10,808 36,275 6,410,814 60,937,679	353,263 500 12,758 12,535,191 73,472,870 14,665,935	20,887 13,956 634,389 74,107,260 14,821,660	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268 - (2,106,305)	43% 14% 100% 0% 0%
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:	97,690 11,704 818,473 2,782,533 2,782,533 17,304,360 opted Budget and a	2,419,150 5,201,684 17,114,108	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenue	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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.	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	2,419,150 5,201,684 17,114,108 avg % received of subject to char	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenue	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estima tment (May 2025	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260 14,821,660 (1,108,309)	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of	2,419,150 5,201,684 17,114,108 avg % received of subject to charlown from 5,086.	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected included in 12/1 /24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estima tment (May 2025 Antic	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260 14,821,660 (1,108,309) 13,713,352	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of	2,419,150 5,201,684 17,114,108 avg % received of subject to charlown from 5,086.	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected included in 12/1 /24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estimatement (May 2025 Anticing Fund Balance	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te) cipated Ending e (7% Required)	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000)	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of a Federal Forest F	2,419,150 5,201,684 17,114,108 avg % received of subject to char lown from 5,086. ees per OR legis	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected included in 12/1 /24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estimatement (May 2025 Anticing Fund Balance	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000)	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of a Federal Forest F	2,419,150 5,201,684 17,114,108 avg % received of subject to char lown from 5,086. ees per OR legis	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenue Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected ncluded in 12/1/2/24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estimatement (May 2025 Anticing Fund Balance	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te) cipated Ending e (7% Required)	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000) 5,023,352	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152 tual Local Revenu	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of a Federal Forest F	2,419,150 5,201,684 17,114,108 avg % received of subject to char lown from 5,086. ees per OR legis	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenu Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected ncluded in 12/1/2/24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estimatement (May 2025 Anticing Fund Balance	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te) cipated Ending e (7% Required)	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency	2,390,230 72,675 1,083,549 4,305,000 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000)	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 38,437,152 tual Local Revenu	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of a Federal Forest F	2,419,150 5,201,684 17,114,108 avg % received of subject to char lown from 5,086. ees per OR legis	215,890 34,880 5,210,473 10,412,157 14,106,704 during same time age. It represents	172,562 17,341 5,329,074 15,741,231 12,457,307	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenue Local Revenue i Estimated 2023	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected ncluded in 12/1/2/24 SSF Adjust	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estimatement (May 2025 Anticing Fund Balance	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te) cipated Ending e (7% Required)	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency Fund Balance	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000) 5,023,352	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 - - - 38,437,152 tual Local Revenu	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 14% 100% 0% 0%
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	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 of a Federal Forest F	2,419,150 5,201,684 17,114,108 avg % received of subject to charlown from 5,086. ees per OR legis	215,890 34,880 5,210,473 10,412,157 14,106,704 during same timenge. It represents 2.2 slation.	172,562 17,341 5,329,074 15,741,231 12,457,307 period over pa	181,208 7,713 26,610 5,337,373 21,078,604 46,064,626 ast 8 years rent Excess Endi	7,503 7,503 6,425,987 27,504,591 45,023,296	5,506,030 33,010,622 42,384,142	93,554 2,523 5,426,531 38,437,152 40,075,630	138,828 12,755 5,678 4,305,000 10,205,206 48,642,358 33,219,023 * Local Revenue i Estimated 2023 Less Unar	195,198 8,308 9,394 5,884,507 54,526,865 29,558,355 e - Projected included in 12/1 /24 SSF Adjust oppropriated End	302,785 10,808 36,275 6,410,814 60,937,679 25,653,454 9/23 SSF Estima tment (May 2025 Antici	353,263 500 12,758 12,758 12,535,191 73,472,870 14,665,935 te)) Sipated Ending 2 (7% Required) Excess Ending	20,887 13,956 634,389 74,107,260 14,821,660 45,284,828 44,176,519 Fund Balance & Contingency Fund Balance	2,390,230 72,675 1,083,549 4,305,000 0 0 74,107,260 14,821,660 (1,108,309) 13,713,352 (8,690,000) 5,023,352 Monthly	2,750,414 143,000 1,002,281 4,305,000 3,750,000 4,940,000 84,903,565	9,966,311 1,180,636 19,417 1,005,489 38,437,152 tual Local Revenu	(360,184) (70,325) 81,268 - (2,106,305) 40,075,630	43% 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	4,935.4	4,956.2
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 February 2024

Actual Compared to

REVENUES	Projected**	Actual	Projected	Comments
REVENUES	Projected	Actual	Projected	Comments
LOCAL SOURCES:				
Current year's levy	280,699	241,402	(39,297)	
Prior years' taxes	37,035	42,482	5,447	•
Interest on Investments	45,656	177,267	131,611	Rates Increased
Fees Charged to Grants	42,779	0	(42,779)	JE's Not Complete
Rentals			-	
Contributions			-	
Other Local Income	84,838	38,395	(46,442)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	26,757		(26,757)	
County School Fund	37,116	128,361	91,245 *	:
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,871,971	1,933,139	61,168	•
SSF- Prior Year	1,071,971	1,933,139	- *	
Common School Fund	282,660	348,207	65,547 *	•
State Timber	63,425	208,767	145,342 *	•
Unrestricted Grants	00,120	200,707	*	•
FEDERAL SOURCES:	1	T		
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	2,772,937	3,118,019	345,082	
EXPENDITURES				
Salaries (100)	2,777,926	2,757,136	(20,790)	
Employee benefits (200)	1,546,102	1,340,444	(205,658)	
Purchased services (300)	1,443,887	1,232,873	(211,014)	
Supplies (400)	141,805	93,554	(48,251)	
Capital outlay (500)	5,191		(5,191)	
Insurance/Other (600)	8,495	2,523	(5,972)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Mandala Form 19	5.000 407	F 400 F0:	(400.075)	
Total Monthly Expenditures	5,923,407	5,426,531	(496,876)	

^{*}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 February 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	- ,	16,350 E	132,553	51,883	51,341					315,091
Cleaning Services		343,923	18,300 E	361,981	180,991	181,290	183,636	186,202					1,456,323
Repairs & Maint	5,104	48,291	18,620	9,196	30,808	25,620	27,458	13,390					178,487
Rentals	602	13,860	13,900	24,880	8	2,193		2,000					57,444
Utilities	7,603	37,963	97,251	117,301	127,555	147,492	185,786	133,963					854,912
Transportation	778	6,319	298,354		39,409 C	.,,	468,409	322,921					2,413,218
Travel	1,405	10,739	5,712	7,615	18,705	10,378	3,154	5,326					63,035
Telephone		8,000	8,761	9,106	9,390	9,487	9,469	9,343					63,556
Postage	559	1,893	3,555	2,290	2,602	3,538	3,119	4,160					21,716
Advertising		70	150		197								417
Printing & Binding		9,813	16,867	10,988	5,831	15,131	7,137	9,332					75,099
Data Lines		60	177	177	177	157	127	127					1,002
Charter School Pmts	914,194	457,783	457,783	457,783	457,783	457,783	457,783	457,783					4,118,675
Tuition		28,396	28,396	27,480	28,396	27,480	28,396	28,396					196,940
Audit Services							25,225						25,225
Legal Services			917	1,485		887		1,659					4,948
Architect/Engr Svcs			2,620		855	360	490	1,378					5,703
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs		3,000	1,500		6,000	1,500	18,865	1,500					32,365
Election Services				23									23
Other Gen Prof Svcs D	45,228	16,508	1,940	3,620	3,366	5,682	4,429	4,052					84,824
Total	984,252	996,968	986,922	1,117,151	928,422	2,247,048	1,475,365	1,232,873	-	-	-	-	9,969,001
D	(1,900)	·	[(24,780)				· · · · · · · · · · · · · · · · · · ·					· · · · · · · · · · · · · · · · · · ·
For Reference	I												
Only:													
Less Transportation	(778)	(6,319)	(298,354)	(51,512)	(39,409)	(1,225,517)	(468,409)	(322,921)	-	-	-	_	
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	(457,783)	-	_	_	_	
Purchased	, , , , , ,	(= ,: =)	(= ,: ==)	(= 1,1 = 0)	(- ,)	(21,100)	(= , = 0)	(= ,1 = =)					
Services	67,380	532,866	230,785	583,076	431,230	563,748	549,173	452,169	-	-	-	-	Α

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: 909,565 Local 754,099 (155,466)Intermediate 2,300 State 4,058,911 307,258 3,751,653 12,641,146 1,844,456 10,796,690 Federal Fund Tfrs/Asset Sales Beg. Fund Balance * 1,384,117 1,526,528 (142,411)18,838,273 14,248,166 **Total Revenues** 4,590,107 Expenditures: Instruction 7,848,625 1,636,656 1,917,995 4,293,974 **Support Services** 5,806,756 1,147,249 1,820,064 2,839,442 57,391 428,352 Enterprise 636,587 150,844 Facilities Acq & Const 3,446,650 274,061 2,218,134 954,455 1,099,655 End Fund Bal/Tfrs 1,099,655 18,838,273 3,115,358 **Total Expenditures** 6,107,037 9,615,878 **Fund Balance** (1,516,930) *** **Indigenous Peoples (286)** Revenues: Local Fund Tfrs/Asset Sales Beg. Fund Balance* 103,050 103,049 **Total Revenues** 103,050 103,049 0 Expenditures: 81,050 4,757 1,011 75,282 Instruction 22,000 **Support Services** 22,000 **End Fund Balance** 0 103,050 4,757 1,011 97,282 **Total Expenditures** 102,038 **Fund Balance** Less Encumbered 4,757 Available for Expenditure 97,281 **Musical Instruments (287)** Revenues: Transfers 505,000 306,835 Beg. Fund Balance* 198,165 505,000 306,835 198,165 **Total Revenues** Expenditures: Instruction 295,000 14,965 57,178 222,857 105,536 Support Services 110,000 4,464 End Fund Balance 100,000 100,000 505,000 114,965 328,394 **Total Expenditures** 61,641 **Fund Balance** 245,194 114,965 Less Encumbered Available for Expenditure 130,229

2023-24 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of February 29, 2024 UNAUDITED

<u>Budget</u>	Encumb'd	YTD Actual	Remaining
523.800		181 844	341,956
020,000		0	0+1,550
523,800		181.844	341,956
		- ,-	,,,,,,,
			(159,511)
	4,603	8,883	45,057
92,313			92,313
523,800	269,359	276,581	(22,141)
		(94,737)	***
nt (289/989)			
1 228 625		4 124 007	104,528
4,220,023		4,124,097	104,520
4.228.625		4.124.097	104,528
		.,	101,020
1,942,573	867,196	1,067,769	7,608
2,284,052	1,240,160	1,413,916	(370,024)
2,000	5,109	188,635	(191,744)
			0
4,228,625	2,112,464	2,670,320	(554,159)
		1,453,777	***
		61.274	0
1,600.000		,	1,538,726
1,900,000		1,900,000	0
3,500,000		1,961,274	1,538,726
360.000			360,000
3,140,000			3,140,000
3,500,000		0	3,500,000
	_	1,961,274	
	•	0	
		1,961,274	
	1,600,000 1,900,000 3,500,000 3,140,000	372,943 264,756 58,544 4,603 92,313 523,800 269,359 nt (289/989) 4,228,625 4,228,625 1,942,573 867,196 2,284,052 1,240,160 2,000 5,109 4,228,625 2,112,464 1,600,000 1,900,000 3,500,000 360,000 3,140,000	0 523,800 181,844 372,943 58,544 4,603 8,883 92,313 523,800 269,359 276,581 (94,737) 1,942,573 4,228,625 4,124,097 4,228,625 4,124,097 1,942,573 2,284,052 1,240,160 2,000 5,109 188,635 4,228,625 2,112,464 2,670,320 1,453,777 61,274 1,600,000 1,900,000 1,900,000 3,500,000 1,900,000 3,500,000 0 3,500,000 0 0

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291)	WHS & Toledo	7-12		
Revenues:				
Local	67.000		3,760	67.000
State	67,000		400 407	67,000
Beg. Fund Balance *	143,000		129,187	13,813
Total Revenues	210,000		132,947	77,053
Expenditures:				
Instruction	123,483	9,013	20,726	93,744
Support Services	19,517	842	3,333	15,342
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000			67,000
Total Expenditures	210,000	9,855	24,059	176,086
Fund Balance			108,888	
Less Encumbered			9,855	
Available for Expenditure			99,033	
High School Success (292)				
Revenues:				
State	1,589,075		71,803	1,517,272
Beg. Fund Balance *			0	0
Total Revenues	1,589,075		71,803	1,517,272
Expenditures:				
Instruction	742,590	364,894	218,408	159,287
Support Services	846,485	253,403	414,414	178,668
End Fund Balance	040,403	200,400	717,717	170,000
Total Expenditures	1,589,075	618,297	632,823	337,955
Fund Balance	1,000,010	0.0,20	(561,020)	***
			(001,020)	
Building Maintenance (293)				
Revenues:				
Local	25,000		56,860	(31,860)
State				
Federal				
Fund Tfrs/Asset Sales	905,000			905,000
Beg. Fund Balance *	1,373,000		2,269,009	(896,009)
Total Revenues	2,303,000		2,325,869	(22,869)
Expenditures:				
Support Services	681,587	56,189	306,103	319,295
Enterprise	1 601 410	25.046	404 F24	1 101 022
Facilities Acq & Const End Fund Bal/Tfrs	1,621,413	35,046	404,534	1,181,832
Total Expenditures	2,303,000	91,235	710,637	1,501,128
Fund Balance	,,		1,615,232	,,
Less Encumbered			91,235	
Available for Expenditure			1,523,996	
P			, -,	

^{*} 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>	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	190,100		78,773	111,327
State	35,000		263,080	(228,080)
Federal	3,663,253		824,977	2,838,276
Beg. Fund Balance * Total Revenues	900,000 4,788,353		1,238,958 2,405,788	(338,958) 2,382,565
Total Neverlues	4,700,333		2,403,700	2,302,303
Expenditures:				
Instruction	115,160	31,666	61,429	22,065
Support Services	33,482	11,060	23,434	(1,013)
Enterprise	4,089,711	2,188,556	1,417,438	483,717
Facilities Acq & Const	300,000		664	299,336
End Fund Balance	250,000	250,000		0
Total Expenditures	4,788,353	2,481,283	1,502,966	804,105
Fund Balance			902,822	***
Student Activities (295)				
Revenues:				
Local	1,300,000		758,240	541,760
Beg. Fund Balance *	1,325,000		1,243,391	81,609
Total Revenues	2,625,000		2,001,631	623,369
Expenditures:				
Instruction	1,315,000	70,119	598,592	646,290
Support Services	95,000	1,016	3,828	
Enterprise	45,000	1,010	66,450	90,157 (21,603)
Contingency	1,170,000	155	00,430	1,170,000
Total Expenditures	2,625,000	71,287	668,869	1,884,844
Fund Balance	,,	, -	1,332,762	,,-
Less Encumbered			71,287	
Available for Expenditure			1,261,475	
		-		
Outdoor School for All (29) Revenues:	5)			
State	149,098			149,098
Total Revenues	149,098		0	149,098
				-,
Expenditures:				
Instruction	142,398	5,473	19,792	117,133
Support Services	6,700		544	6,156
Total Expenditures	149,098	5,473	20,336	123,289
Fund Balance			(20,336)	***
ODE Facilities Create (207				
ODE Facilities Grants (297) Revenues:)			
State Sources	10,000			10,000
Total Revenues	10,000	0	0	10,000
5 P (
Expenditures: Support Services	10.000			10.000
	10,000	0	0	10,000
Total Expenditures Fund Balance	10,000	U	U	10,000
Fully Dalatice		=		

- * 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 February 29, 2024 UNAUDITED

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	136,015		145,995	(9,980)
Local - Tech Fees	45,900		39,286	6,614
Transfers	1,600,000			1,600,000
Beg. Fund Balance*	1,446,893		1,750,475	(303,582)
Total Revenues	3,228,808		1,935,756	1,293,052
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	260,800	159,531	309,409
Contingency	2,461,569			2,461,569
End Fund Balance	, ,			0
Total Expenditures	3,228,808	260,800	159,531	2,808,478
Fund Balance	-, -,		1,776,225	,,
Less Encumbered			260,800	
Available for Expenditure			1,515,426	
Vahiala Banlasamant (200)				
Vehicle Replacement (299) Revenues:				
Local	29,500		1,379	28,121
Sale of Assets				0
Beg. Fund Balance *	51,900		40,410	11,490
Total Revenues	81,400		41,789	39,611
=	,		·	
Expenditures:				
Support Services	81,400			81,400
End Fund Balanco				
End Fund Balance Total Expenditures		0	0	81.400
Total Expenditures	81,400	0	0 41.789	81,400
Total Expenditures Fund Balance		0	0 41,789 0	81,400
Total Expenditures Fund Balance Less Encumbered		0	41,789	81,400
Total Expenditures Fund Balance Less Encumbered Available for Expenditure	81,400	0	41,789	81,400
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service	81,400	0	41,789	81,400
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service	81,400	0	41,789	
Total Expenditures Fund Balance Less Encumbered Available for Expenditure PERS Bonds Debt Service Revenues:	81,400	0	41,789 0 41,789	2,154,502
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	41,789 0 41,789 2,928,263	
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	41,789 0 41,789 2,928,263 10,709,267	2,154,502 (145,817)
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 15,646,215	0	41,789 0 41,789 2,928,263 10,709,267 13,637,530	2,154,502 (145,817)
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	9,530,007	41,789 0 41,789 2,928,263 10,709,267	2,154,502 (145,817) 2,008,685
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 6,116,208 9,530,007	9,530,007	2,928,263 10,709,267 13,637,530	2,154,502 (145,817) 2,008,685 5,433,104 0
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		41,789 0 41,789 2,928,263 10,709,267 13,637,530	2,154,502 (145,817) 2,008,685 5,433,104
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	2,928,263 10,709,267 13,637,530 683,104	2,154,502 (145,817) 2,008,685 5,433,104 0
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 (33)	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215	9,530,007	2,928,263 10,709,267 13,637,530 683,104	2,154,502 (145,817) 2,008,685 5,433,104 0
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 (33)	81,400 (320) 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215	9,530,007	2,928,263 10,709,267 13,637,530 683,104	2,154,502 (145,817) 2,008,685 5,433,104 0
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 (33) 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	9,530,007	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 683,104 12,954,426	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104
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 (33) 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 683,104 12,954,426	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655
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 (33 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 683,104 12,954,426	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104
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 (33) 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 12,954,426 5,927,084 1,331,821	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655 22,679
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 (33 Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures:	81,400 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 12,954,426 5,927,084 1,331,821 7,258,904	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655 22,679 1,632,246
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 (33) Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	81,400 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 12,954,426 5,927,084 1,331,821	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655 22,679 1,632,246 5,175,674
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 (33) Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service (33) Expenditures: Debt Service (34) Expenditures: Debt Service (35) Expenditures: Debt Service Transfers	81,400 5,082,765 10,563,450 15,646,215 6,116,208 9,530,007 15,646,215 80 & 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 12,954,426 5,927,084 1,331,821 7,258,904	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655 22,679 1,632,246
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 (33) Revenues: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Local Transfers Beg. Fund Balance * Total Revenues Expenditures: Debt Service	81,400 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	41,789 0 41,789 2,928,263 10,709,267 13,637,530 683,104 12,954,426 5,927,084 1,331,821 7,258,904	2,154,502 (145,817) 2,008,685 5,433,104 0 5,433,104 177,911 1,431,655 22,679 1,632,246 5,175,674

Budget	Encumb'd	YTD Actual	Remaining
(405)			
1 005 672		200 001	706,871
			(221,993
			484,879
, , -		, ,	
459,372			
2,200,000	2,819	661,022	1,536,159
2 650 272	2 910	661 022	1,995,531
2,039,372	2,019		1,990,001
		1,510,652	•
			!
Reserve (42	0)		
15,000		34,581	(19,581)
1 061 019		1 072 205	(11 277
			(11,277 (30,858
1,070,010		1,100,070	(30,030
1,076,018			1,076,018
1,076,018			1,076,018
		1,106,876	
e (610)			
(010)			
963,000		519,773	443,227
1,215,000		1,178,070	36,930
2,178,000		1,697,843	480,157
870 000		5/12 507	327,403
		342,337	1,308,000
2,178,000		542,597	1,635,403
		1,155,246	
		0	•
		1,155,246	
Δ (620)			
1 (020)			
874.600		584.891	289,709
•		•	(9,863
2,994,600		2,714,754	279,846
440,000	0.277	264 740	165,974
	9,211	204,749	2,554,600
	9,277	264.749	2,720,574
	•	2,450,005	, ,
		9,277	
	1,095,672 1,563,700 2,659,372 459,372 2,200,000 2,659,372 3 Reserve (42 15,000 1,061,018 1,076,018 1,076,018 1,076,018 1,076,018 2,178,000 2,178,000 2,178,000 2,178,000 2,178,000 2,178,000	(405) 1,095,672 1,563,700 2,659,372 459,372 2,200,000 2,819 2,659,372 2,819 3 Reserve (420) 15,000 1,061,018 1,076,018 1,076,018 1,076,018 2,1000 2,178,000	1,095,672 388,801 1,563,700 1,785,693 2,659,372 2,174,493 459,372 2,200,000 2,819 661,022 2,659,372 2,819 661,022 1,513,471 2,819 1,510,652 8 Reserve (420) 15,000 34,581 1,076,018 1,072,295 1,076,018 1,106,876 1,076,018 1,076,018 1,076,018 1,076,018 1,106,876 8 (610) 9 63,000 519,773 1,215,000 1,178,070 2,178,000 542,597 1,308,000 2,178,000 542,597 1,308,000 2,178,000 542,597 1,308,000 2,178,000 542,597 1,155,246 0 1,155,246 0 1,155,246 4 (620) 8 74,600 584,891 2,120,000 2,129,863 2,994,600 9,277 264,749 2,554,600

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

Date	Payee	Description	Amount
2/2/2024	EDUPOINT EDUCATIONAL SYSTEMS	SYNERGY STUDENT INFO SYSTEM - MTSS MODULE	14,626.29
2/7/2024	WORLD CLASS VACATIONS	COOK AROUND THE WORLD - TAHS CULINARY	12,352.22
2/9/2024	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	308,357.16
2/9/2024	LATHAM CENTERS, INC.	MONTHLY TUITION - OUT OF STATE SPECIAL ED PLACEMENT	28,396.00
2/9/2024	MVBOA	BASKETBALL OFFICIALS - NHS	19,112.00
2/9/2024	O'BRIEN & COMPANY, LLC	CM/GC YVE SEISMIC REHAB	102,380.93
2/9/2024	PNW PROFESSIONALS	MONTHLY CONTRACT SERVICES - SLP	11,040.00
2/9/2024	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	182,584.15
2/16/2024	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENTS	12,299.00
2/16/2024	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENTS	208,853.84
2/16/2024	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENTS	203,493.41
2/16/2024	WORLD CLASS VACATIONS	COOK AROUND THE WORLD - TAHS CULINARY	19,017.78
2/23/2024	EDDYVILLE CHARTER SCHOOL	GRANT REIMBURSEMENT - SIA	101,192.27
2/23/2024	E-THERAPY LLC	MONTHLY CONTRACT SERVICES - SLP	10,125.00

LINCOLN COUNTY SCHOOL DISTRICT INVESTMENT REPORT February 29, 2024

Oregon S	State Treasury - Local Government Investment Pool		
_	Beginning Balance	\$!	58,537,793
	Additions		2,258,947
	Reductions		4,257,045
	Ending Balance	\$:	56,539,696
Oregon S	State Treasury - Local Government Investment Pool - 2002 PERS Bor		
	Beginning Balance	\$	1,139,467
	Additions		4,695
	Reductions	_	(0)
	Ending Balance	<u>\$</u>	1,144,162
0	Note Treesement I and Occurrence to Investment Deal 2000 DEDC Day		
Oregon 8	State Treasury - Local Government Investment Pool - 2003 PERS Bor		1 5 4 4 000
	Beginning Balance Additions	\$	1,544,092
	Reductions		6,362
	Ending Balance	\$	(0) 1,550,454
	Enamy Bulance	<u>Ψ</u>	1,330,434
Oregon (Coast Bank - Money Market Account		
Oregon	Beginning Balance	¢ .	14,612,335
	Additions	Ψ	4,554,309
	Reductions		5,600,000
	Ending Balance	\$ '	13,566,644
		_	
Oregon C	Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)		
.75%	· · · · · · · · · · · · · · · · · · ·		
	Beginning Balance	\$	379,223
	Additions		-
	Reductions		-
	Ending Balance	\$	379,223
Monthly '			
	Beginning Balance	\$	76,212,910
	Additions	\$	6,824,313
	Reductions	_	9,857,044
	Ending Balance	\$	73,180,179

Interest Rates	<u>December</u>	<u>January</u>	<u>February</u>
LGIP	5.00%	5.00%	5.20%
Oregon Coast Bank	5.12%	5.12%	5.12%