

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2023-24
Year To Date Transactions as of July 31, 2023

| | Period 1 Actual July '23 | Period 2 Projected Aug '23 | Period 3 Projected Sept '23 | Period 4 Projected Oct '23 | Period 5 Projected Nov '23 | Period 6 Projected Dec '23 | Period 7 Projected 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 |
|-------------------------------|--------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|------------------------------|------------------------------------|-------------------------------------|----------------|
| REVENUES | | | | | | | | | | | | | | | | | | |
| LOCAL SOURCES: | | | | | | | | | | | | | | | | | | |
| Current year's levy | | 19 | 194 | 336 | 31,032,370 | 7,235,663 | 515,075 | 280,699 | 1,026,342 | 155,045 | 175,196 | 1,088,227 | 368,690 | 41,877,857 * | 41,878,114 | - | (257) | 0% |
| Prior years' taxes | | 127,577 | 101,808 | 106,324 | 64,762 | 100,489 | 34,262 | 37,035 | 96,375 | (36,429) | 37,656 | 78,170 | 53,189 | 801,218 * | 805,000 | - | (3,782) | 0% |
| Interest on Investments | 157,070 | 16,286 | 15,330 | 12,717 | 20,240 | 56,327 | 53,169 | 45,656 | 47,193 | 31,260 | 37,640 | 34,650 | 15,697 | 543,234 | 400,000 | 157,070 | 143,234 | 39% |
| Fees Charged to Grants | | 3,286 | 12,027 | 27,406 | 28,912 | 36,489 | 46,956 | 42,779 | 50,703 | 65,496 | 29,382 | 132,169 | 74,394 | 550,000 | 550,000 | - | - | 0% |
| Rentals | | | 1,362 | 1,457 | 1,510 | | 1,446 | | | 1,446 | | 1,221 | 217 | 8,658 | 10,000 | - | (1,342) | 0% |
| Contributions | | | | | | | | | | | | | | 0 | 0 | - | - | #DIV/0! |
| Other Local Income | 17,557 | 24,860 | 58,701 | 110,937 | 102,086 | 102,897 | 106,493 | 84,838 | 99,286 | 104,760 | 146,035 | 120,339 | 258,489 | 1,337,277 | 1,334,218 | 17,557 | 3,059 | 1% |
| INTERMEDIATE SOURCES: | | | | | | | | | | | | | | | | | | |
| ESD - Severe Disab Support | | | | | 21,508 | 26,743 | 37,826 | 26,757 | | 30,290 | 24,765 | 27,112 | | 195,000 | 195,000 | - | - | 0% |
| County School Fund | | | | 42,947 | 68,817 | 39,728 | | 37,116 | | | 67,541 | 24,411 | 19,439 | 300,000 * | 300,000 | - | - | 0% |
| Other, Hvy Eq Rent Tax, etc | | | | | | | | | | | | | | 0 | | - | - | #DIV/0! |
| STATE SOURCES: | | | | | | | | | | | | | | | | | | |
| SSF- Current Year | 3,958,011 | 1,921,812 | 1,921,812 | 1,921,812 | 1,951,917 | 1,891,138 | 1,891,376 | 1,911,680 | 1,894,980 | 1,931,348 | 1,934,662 | | | 23,130,549 | 23,130,549 | 3,958,011 | (0) | 17% |
| SSF- Prior Year | | | | | | | | | | | | | | 0 | | - | - | #DIV/0! |
| Common School Fund | | | | | | | 141,491 | 141,169 | 122,344 | | | | | 405,004 * | 701,538 | - | (296,534) | 0% |
| State Timber | | | | 71,070 | 118,330 | 68,327 | | 63,425 | | | 115,728 | | | 436,880 * | 500,000 | - | (63,120) | 0% |
| Unrstd Grants, HCD, Wildfire | | | | | | | | | | | | | | 0 | 910,136 | - | (910,136) | 0% |
| FEDERAL SOURCES: | | | | | | | | | | | | | | | | | | |
| Federal Forest Fees | | | | | | | | | | | | | | 0 * | | - | - | #DIV/0! |
| Foster Care Transp Reimb | | | | | | | | | 32,627 | | | | 41,373 | 74,000 | 74,000 | - | - | 0% |
| OTHER RESOURCES: | | | | | | | | | | | | | | | | | | |
| Interfund Transfer | | | | | | | | | | | | | | 0 | 10 | - | (10) | 0% |
| Sale of Assets/Ins Proceeds | | | | | | | | | | | | | | 0 | | - | - | #DIV/0! |
| Beginning Fund Balance | 16,906,608 | | | | | | | | | | | | | 16,906,608 | 14,115,000 | 16,906,608 | 2,791,608 | 120% |
| Total Monthly Revenues | 21,039,245 | 2,093,841 | 2,111,234 | 2,295,006 | 33,410,452 | 9,557,801 | 2,828,094 | 2,671,155 | 3,369,850 | 2,283,216 | 2,568,604 | 1,547,672 | 790,115 | 86,566,287 | 84,903,565 | 21,039,245 | 1,662,722 | 25% |
| CUMULATIVE RESOURCES | 21,039,245 | 23,133,087 | 25,244,321 | 27,539,327 | 60,949,779 | 70,507,580 | 73,335,674 | 76,006,829 | 79,376,679 | 81,659,895 | 84,228,500 | 85,776,171 | 86,566,287 | | | | | |

| | | | | | | | | | | | | | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|-------------------|
| EXPENDITURES | | | | | | | | | | | | | | | | | | |
| Salaries (100) | 602,384 | 694,417 | 2,530,958 | 2,588,094 | 2,709,743 | 2,617,229 | 2,585,234 | 2,678,310 | 2,607,465 | 2,565,843 | 2,691,761 | 6,432,074 | | 31,303,511 | 31,281,886 | 602,384 | 21,625 | 2% |
| Employee benefits (200) | 267,886 | 371,094 | 1,485,660 | 1,498,999 | 1,551,949 | 1,501,529 | 1,502,698 | 1,531,770 | 1,543,891 | 1,530,048 | 1,567,513 | 3,955,523 | 10,088 | 18,318,647 | 18,374,837 | 267,886 | (56,190) | 1% |
| Purchased services (300) | 986,152 | 1,406,878 | 1,046,617 | 1,459,354 | 1,468,019 | 1,795,050 | 1,544,165 | 1,557,172 | 1,596,294 | 1,580,985 | 1,819,240 | 1,622,897 | 398,860 | 18,281,683 | 18,356,147 | 986,152 | (74,464) | 5% |
| Supplies (400) | 105,077 | 286,409 | 235,403 | 220,161 | 182,910 | 160,021 | 149,530 | 141,805 | 138,828 | 195,198 | 302,785 | 353,263 | 219,521 | 2,690,911 | 2,750,414 | 105,077 | (59,503) | 4% |
| Capital outlay (500) | 11,704 | 38,874 | 3,509 | 6,882 | 12,701 | 9,492 | | 5,191 | 12,755 | 8,308 | 10,808 | 500 | 20,887 | 141,611 | 143,000 | 11,704 | (1,389) | 8% |
| Insurance/Other (600) | 818,463 | 103,100 | 17,259 | 20,149 | 17,673 | 14,288 | 10,391 | 8,495 | 5,678 | 9,394 | 36,275 | 12,758 | 13,956 | 1,087,878 | 1,002,281 | 818,463 | 85,597 | 82% |
| 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% |
| Total Monthly Expenditures | 2,791,666 | 2,900,772 | 5,319,406 | 5,793,639 | 5,942,994 | 6,097,610 | 10,097,017 | 5,922,743 | 5,904,910 | 5,889,775 | 6,428,381 | 12,377,014 | 663,312 | 76,129,241 | 84,903,565 | 2,791,666 | (84,324) | 3% |
| CUMULATIVE EXPENDITURES | 2,791,666 | 5,692,439 | 11,011,845 | 16,805,484 | 22,748,478 | 28,846,088 | 38,943,105 | 44,865,848 | 50,770,758 | 56,660,534 | 63,088,914 | 75,465,929 | 76,129,241 | | | | | |
| Month-end Fund Balance | 18,247,579 | 17,440,648 | 14,232,476 | 10,733,843 | 38,201,301 | 41,661,492 | 34,392,569 | 31,140,981 | 28,605,921 | 24,999,362 | 21,139,585 | 10,310,242 | 10,437,045 | 10,437,045 | | | | 18,247,579 |

| | | |
|---|---|---|
| Revenue Assumptions: | * Local Revenue - Projected | 43,820,960 |
| Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years | Local Revenue included in 2/22/23 SSF Estimate | 44,199,652 |
| Beginning Fund Balance & June 23 ADM is Preliminary/Unaudited as of 8-4-23, Subject to Change | Estimated 2023/24 SSF Adjustment (May 2025) | 378,693 |
| | Anticipated Ending Fund Balance | 10,815,738 |
| | Less Unappropriated Ending Fund Balance (7% Required) & Contingency | (8,690,000) |
| | Excess Ending Fund Balance | 2,125,738 |
| | | Will depend on Actual Local Revenue at Yr End |
| | | From current Beg Fund Bal Estimate Diff to Budget |

| | | | | | | | | | |
|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--------------------|----------------|
| Expenditure Assumptions: | Monthly ADM - Prior Years | | | | | | Monthly | Monthly ADM | YTD ADM |
| Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | ADMr Comparison | 2022-23 | 2022-23 |
| Licensed Negotiations ongoing - budget was at 2% COLA | 5,489.2 | 5,523.3 | 5,567.9 | 4,892.4 | 5,163.5 | 5,095.5 | September | | |
| | 5,487.6 | 5,549.3 | 5,586.5 | 4,945.8 | 5,189.8 | 5,111.6 | October | | |
| | 5,477.9 | 5,541.6 | 5,596.7 | 4,968.0 | 5,191.8 | 5,109.0 | November | | |
| | 5,480.6 | 5,538.8 | 5,585.9 | 5,089.1 | 5,192.9 | 5,098.5 | December | | |
| | 5,480.8 | 5,512.2 | 5,577.6 | 5,054.0 | 5,184.1 | 5,095.4 | January | | |
| | 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 | 5086.2 | June YTD | | |

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

| REVENUES | Projected** | Actual | Actual Compared to Projected | Comments |
|-----------------------------------|-------------------|-------------------|------------------------------------|------------------------|
| LOCAL SOURCES: | | | | |
| Current year's levy | 257 | | (257) | * |
| Prior years' taxes | 3,782 | | (3,782) | * |
| Interest on Investments | 13,835 | 157,070 | 143,234 | Seg JE's not completed |
| Fees Charged to Grants | 0 | | - | |
| Rentals | 1,342 | | (1,342) | |
| Contributions | | | - | |
| Other Local Income | 14,497 | 17,557 | 3,059 | |
| INTERMEDIATE SOURCES: | | | | |
| ESD - Severe Disability Support | | | - | |
| County School Fund | | | - | * |
| Other, Hvy Eq Rent Tax, etc | | | - | |
| STATE SOURCES: | | | | |
| SSF- Current Year | 3,845,932 | 3,958,011 | 112,079 | * |
| SSF- Prior Year | | | - | * |
| Common School Fund | | | - | * |
| State Timber | | | - | * |
| Unrestricted Grants | | | - | * |
| FEDERAL SOURCES: | | | | |
| Federal Forest Fees | | | - | * |
| Foster Care Transport Reimb | | | - | |
| OTHER RESOURCES: | | | | |
| Interfund Transfer | | | - | |
| Sale of Assets/Ins Proceeds | | | - | |
| Beginning Fund Balance | 14,115,000 | 16,906,608 | 2,791,608 | Subject to Change |
| Total Monthly Revenue | 17,994,645 | 21,039,245 | 3,044,600 | |
| EXPENDITURES | | | | |
| Salaries (100) | 580,759 | 602,384 | 21,625 | |
| Employee benefits (200) | 324,076 | 267,886 | (56,190) | |
| Purchased services (300) | 1,060,617 | 986,152 | (74,464) | |
| Supplies (400) | 164,580 | 105,077 | (59,503) | |
| Capital outlay (500) | 13,092 | 11,704 | (1,388) | |
| Insurance/Other (600) | 732,865 | 818,463 | 85,597 | Timing Differences |
| Interfund Transfers (700) | | | | |
| Contingency (800) | | | | |
| Unappropriated Funds (800) | | | | |
| Total Monthly Expenditures | 2,875,990 | 2,791,666 | (84,323) | |

*Indicates SSF formula revenue -- excesses are returned to the State

** Projections based on budget and average % received/expended during same time period over past 6 years

Lincoln County School District
 2023-24 General Fund - Purchased Services Monthly Comparison
 July 31, 2023

| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June | YTD Total |
|-----------------------|----------------|-----|------|-----|-----|-----|-----|-----|-------|-------|-----|------|----------------|
| Prof Instruction Svcs | 9,730 | | | | | | | | | | | | 9,730 |
| Cleaning Services | | | | | | | | | | | | | - |
| Repairs & Maint | 5,104 | | | | | | | | | | | | 5,104 |
| Rentals | 602 | | | | | | | | | | | | 602 |
| Utilities | 7,603 | | | | | | | | | | | | 7,603 |
| Transportation | 778 | | | | | | | | | | | | 778 |
| Travel | 1,405 | | | | | | | | | | | | 1,405 |
| Telephone | | | | | | | | | | | | | - |
| Postage | 559 | | | | | | | | | | | | 559 |
| Advertising | | | | | | | | | | | | | - |
| Printing & Binding | | | | | | | | | | | | | - |
| Data Lines | | | | | | | | | | | | | - |
| Charter School Pmts | 914,194 | | | | | | | | | | | | 914,194 |
| Tuition | | | | | | | | | | | | | - |
| Audit Services | | | | | | | | | | | | | - |
| Legal Services | | | | | | | | | | | | | - |
| Architect/Engr Svcs | | | | | | | | | | | | | - |
| Neg/Labor Consltg | | | | | | | | | | | | | - |
| Managemnt Svcs | | | | | | | | | | | | | - |
| Data/Tech Svcs | | | | | | | | | | | | | - |
| Election Services | | | | | | | | | | | | | - |
| Other Gen Prof Svcs | 46,178 | | | | | | | | | | | | 46,178 |
| Total | 986,152 | - | - | - | - | - | - | - | - | - | - | - | 986,152 |

For Reference

Only:

| | | | | | | | | | | | | | |
|---------------------|-----------|---|---|---|---|---|---|---|---|---|---|---|---|
| Less Transportation | (778) | - | - | - | - | - | - | - | - | - | - | - | - |
| Charter Sch Pmts | (914,194) | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---------------------------|---------------|---|---|---|---|---|---|---|---|---|---|---|----------|
| Purchased Services | 71,180 | - | - | - | - | - | - | - | - | - | - | - | 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.

LINCOLN COUNTY SCHOOL DISTRICT

| | Budget | Encumb'd | YTD Actual | Remaining |
|--|-------------------|------------------|--------------------|-------------------|
| Special Revenues & Grants (200-285 & 900-994) | | | | |
| Revenues: | | | | |
| Local | 754,099 | | 16,222 | 737,877 |
| Intermediate | | | | |
| State | 4,058,911 | | | 4,058,911 |
| Federal | 12,641,146 | | | 12,641,146 |
| Fund Tfrs/Asset Sales | | | | |
| Beg. Fund Balance * | 1,384,117 | | 472,285 | 911,832 |
| Total Revenues | 18,838,273 | | 488,507 | 18,349,766 |
| Expenditures: | | | | |
| Instruction | 7,848,625 | 2,607,295 | 41,809 | 5,199,521 |
| Support Services | 5,806,756 | 1,463,939 | 66,803 | 4,276,014 |
| Enterprise | 636,587 | 103,865 | 170 | 532,551 |
| Facilities Acq & Const | 3,446,650 | 295,257 | 37,495 | 3,113,899 |
| End Fund Bal/Tfrs | 1,099,655 | | | 1,099,655 |
| Total Expenditures | 18,838,273 | 4,470,356 | 146,277 | 14,221,639 |
| Fund Balance | | | 342,230 *** | |

| Indigenous Peoples (286) | | | | |
|----------------------------------|----------------|----------|----------------|----------------|
| Revenues: | | | | |
| Local | | | | |
| Fund Tfrs/Asset Sales | | | | 0 |
| Beg. Fund Balance* | 103,050 | | 103,049 | 1 |
| Total Revenues | 103,050 | 0 | 103,049 | 1 |
| Expenditures: | | | | |
| Instruction | 81,050 | | | 81,050 |
| Support Services | 22,000 | | | 22,000 |
| End Fund Balance | | | | 0 |
| Total Expenditures | 103,050 | 0 | 0 | 103,050 |
| Fund Balance | | | 103,049 | |
| Less Encumbered | | | 0 | |
| Available for Expenditure | | | 103,049 | |

| Musical Instruments (287) | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|
| Revenues: | | | | |
| Transfers | | | | |
| Beg. Fund Balance* | 505,000 | | 301,643 | 203,357 |
| Total Revenues | 505,000 | | 301,643 | 203,357 |
| Expenditures: | | | | |
| Instruction | 295,000 | | | 295,000 |
| Support Services | 110,000 | 2,000 | | 108,000 |
| End Fund Balance | 100,000 | 100,000 | | 0 |
| Total Expenditures | 505,000 | 102,000 | 0 | 403,000 |
| Fund Balance | | | 301,643 | |
| Less Encumbered | | | 102,000 | |
| Available for Expenditure | | | 199,643 | |

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

| | Budget | Encumb'd | YTD Actual | Remaining |
|---------------------------------|----------------|----------------|-------------------|----------------|
| Pre-School Promise (288) | | | | |
| Revenues: | | | | |
| State | 523,800 | | | 523,800 |
| Beg. Fund Balance* | | | 12,243 | (12,243) |
| Total Revenues | 523,800 | | 12,243 | 511,557 |
| Expenditures: | | | | |
| Instruction | 372,943 | 360,414 | | 12,529 |
| Support Services | 58,544 | 11,687 | 1,022 | 45,835 |
| Enterprise | 92,313 | | | 92,313 |
| Facilities Acq & Const | | | | |
| End Fund Balance | | | | |
| Total Expenditures | 523,800 | 372,101 | 1,022 | 150,677 |
| Fund Balance | | | 11,221 *** | |

| Student Investment Account (289/989) | | | | |
|---|------------------|------------------|--------------------|------------------|
| Revenues: | | | | |
| State | 4,228,625 | | | 4,228,625 |
| Beg. Fund Balance* | | | 462,431 | (462,431) |
| Total Revenues | 4,228,625 | | 462,431 | 3,766,194 |
| Expenditures: | | | | |
| Instruction | 1,942,573 | 1,312,926 | | 629,647 |
| Support Services | 2,284,052 | 1,641,483 | 61,925 | 580,645 |
| Enterprise | 2,000 | | | 2,000 |
| Facilities Acq & Const | | | | |
| End Fund Balance | | | | |
| Total Expenditures | 4,228,625 | 2,954,409 | 61,925 | 1,212,291 |
| Fund Balance | | | 400,506 *** | |

| Curriculum (290) | | | | |
|----------------------------------|------------------|--|------------------|------------------|
| Revenues: | | | | |
| Transfers | 1,600,000 | | | 1,600,000 |
| Beg. Fund Balance* | 1,900,000 | | 1,900,000 | 0 |
| Total Revenues | 3,500,000 | | 1,900,000 | 1,600,000 |
| Expenditures: | | | | |
| Instruction | 360,000 | | | 360,000 |
| Contingency | 3,140,000 | | | 3,140,000 |
| End Fund Balance | | | | |
| Total Expenditures | 3,500,000 | | 0 | 3,500,000 |
| Fund Balance | | | 1,900,000 | |
| Less Encumbered | | | 0 | |
| Available for Expenditure | | | 1,900,000 | |

| | Budget | Encumb'd | YTD Actual | Remaining |
|--|----------------|---------------|----------------|----------------|
| Small Schools Grant (291) WHS & Toledo 7-12 | | | | |
| Revenues: | | | | |
| Local | | | | |
| State | 67,000 | | | 67,000 |
| Beg. Fund Balance * | 143,000 | | 129,748 | 13,252 |
| Total Revenues | 210,000 | | 129,748 | 80,252 |
| Expenditures: | | | | |
| Instruction | 123,483 | 7,058 | | 116,425 |
| Support Services | 19,517 | | | 19,517 |
| Enterprise | | | | 0 |
| Facilities Acq & Const | | | | |
| End Fund Balance | 67,000 | 67,000 | | 0 |
| Total Expenditures | 210,000 | 74,058 | 0 | 135,942 |
| Fund Balance | | | 129,748 | |
| Less Encumbered | | | 74,058 | |
| Available for Expenditure | | | 55,690 | |

| High School Success (292) | | | | |
|----------------------------------|------------------|----------------|---------------------|------------------|
| Revenues: | | | | |
| State | 1,589,075 | | | 1,589,075 |
| Beg. Fund Balance * | | | 16,177 | (16,177) |
| Total Revenues | 1,589,075 | | 16,177 | 1,572,898 |
| Expenditures: | | | | |
| Instruction | 742,590 | 409,719 | 6,493 | 326,377 |
| Support Services | 846,485 | 529,190 | 31,142 | 286,153 |
| End Fund Balance | | | | |
| Total Expenditures | 1,589,075 | 938,909 | 37,636 | 612,531 |
| Fund Balance | | | (21,459) *** | |

| Building Maintenance (293) | | | | |
|-----------------------------------|------------------|----------------|----------------|------------------|
| Revenues: | | | | |
| Local | 25,000 | | | 25,000 |
| State | | | | |
| Federal | | | | |
| Fund Tfrs/Asset Sales | 905,000 | | | 905,000 |
| Beg. Fund Balance * | 1,373,000 | | 760,943 | 612,057 |
| Total Revenues | 2,303,000 | | 760,943 | 1,542,057 |
| Expenditures: | | | | |
| Support Services | 681,587 | 32,425 | 43,403 | 605,760 |
| Enterprise | | | | |
| Facilities Acq & Const | 1,621,413 | 142,301 | 68,441 | 1,410,671 |
| End Fund Bal/Tfrs | | | | |
| Total Expenditures | 2,303,000 | 174,726 | 111,844 | 2,016,431 |
| Fund Balance | | | 649,099 | |
| Less Encumbered | | | 174,726 | |
| Available for Expenditure | | | 474,374 | |

* Beginning Fund Balances are Unaudited

** Fund Balances do NOT include encumbered expenditures

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

LINCOLN COUNTY SCHOOL DISTRICT

| | <u>Budget</u> | <u>Encumb'd</u> | <u>YTD Actual</u> | <u>Remaining</u> |
|----------------------------|------------------|-----------------|-------------------|------------------|
| Food Services (294) | | | | |
| Revenues: | | | | |
| Local | 190,100 | | | 190,100 |
| State | 35,000 | | | 35,000 |
| Federal | 3,663,253 | | | 3,663,253 |
| Beg. Fund Balance * | 900,000 | | 1,356,010 | (456,010) |
| Total Revenues | 4,788,353 | | 1,356,010 | 3,432,343 |
| Expenditures: | | | | |
| Instruction | 115,160 | 80,390 | 8,333 | 26,436 |
| Support Services | 33,482 | 31,021 | 2,820 | (360) |
| Enterprise | 4,089,711 | 263,932 | 59,435 | 3,766,344 |
| Facilities Acq & Const | 300,000 | | | 300,000 |
| End Fund Balance | 250,000 | 250,000 | | 0 |
| Total Expenditures | 4,788,353 | 625,344 | 70,588 | 4,092,421 |
| Fund Balance | | | 1,285,422 | *** |

| | | | | |
|----------------------------------|------------------|---------------|------------------|------------------|
| Student Activities (295) | | | | |
| Revenues: | | | | |
| Local | 1,300,000 | | 10,521 | 1,289,479 |
| Beg. Fund Balance * | 1,325,000 | | 1,247,664 | 77,336 |
| Total Revenues | 2,625,000 | | 1,258,185 | 1,366,815 |
| Expenditures: | | | | |
| Instruction | 1,315,000 | 27,284 | 1,250 | 1,286,466 |
| Support Services | 95,000 | | | 95,000 |
| Enterprise | 45,000 | | | 45,000 |
| Contingency | 1,170,000 | | | 1,170,000 |
| Total Expenditures | 2,625,000 | 27,284 | 1,250 | 2,596,466 |
| Fund Balance | | | 1,256,935 | |
| Less Encumbered | | | 27,284 | |
| Available for Expenditure | | | 1,229,651 | |

| | | | | |
|-------------------------------------|----------------|----------|----------------|----------------|
| Outdoor School for All (296) | | | | |
| Revenues: | | | | |
| State | 149,098 | | | 149,098 |
| Total Revenues | 149,098 | | 0 | 149,098 |
| Expenditures: | | | | |
| Instruction | 142,398 | | 5,883 | 136,515 |
| Support Services | 6,700 | | | 6,700 |
| Total Expenditures | 149,098 | 0 | 5,883 | 143,215 |
| Fund Balance | | | (5,883) | *** |

| | | | | |
|------------------------------------|---------------|----------|----------|---------------|
| ODE Facilities Grants (297) | | | | |
| Revenues: | | | | |
| State Sources | 10,000 | | | 10,000 |
| Total Revenues | 10,000 | 0 | 0 | 10,000 |
| Expenditures: | | | | |
| Support Services | 10,000 | | | 10,000 |
| Total Expenditures | 10,000 | 0 | 0 | 10,000 |
| Fund Balance | | | | |

* Beginning Fund Balances are Unaudited

** 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 July 31, 2023 UNAUDITED

| | <u>Budget</u> | <u>Encumb'd</u> | <u>YTD Actual</u> | <u>Remaining</u> |
|----------------------------------|------------------|-----------------|-------------------|------------------|
| Technology (298) | | | | |
| Revenues: | | | | |
| Local | 136,015 | | | 136,015 |
| Local - Tech Fees | 45,900 | | 500 | 45,400 |
| Transfers | 1,600,000 | | | 1,600,000 |
| Beg. Fund Balance * | 1,446,893 | | 1,701,955 | (255,062) |
| Total Revenues | 3,228,808 | | 1,702,455 | 1,526,353 |
| Expenditures: | | | | |
| Instruction | 37,500 | | | 37,500 |
| Support Services | 729,739 | 41,607 | 3,679 | 684,454 |
| Contingency | 2,461,569 | | | 2,461,569 |
| End Fund Balance | | | | 0 |
| Total Expenditures | 3,228,808 | 41,607 | 3,679 | 3,183,523 |
| Fund Balance | | | 1,698,776 | |
| Less Encumbered | | | 41,607 | |
| Available for Expenditure | | | 1,657,170 | |

| | | | | |
|----------------------------------|---------------|----------|---------------|---------------|
| Vehicle Replacement (299) | | | | |
| Revenues: | | | | |
| Local | 29,500 | | | 29,500 |
| Sale of Assets | | | | 0 |
| Beg. Fund Balance * | 51,900 | | 40,276 | 11,624 |
| Total Revenues | 81,400 | | 40,276 | 41,124 |
| Expenditures: | | | | |
| Support Services | 81,400 | | | 81,400 |
| End Fund Balance | | | | 0 |
| Total Expenditures | 81,400 | 0 | 0 | 81,400 |
| Fund Balance | | | 40,276 | |
| Less Encumbered | | | 0 | |
| Available for Expenditure | | | 40,276 | |

| | | | | |
|--------------------------------------|-------------------|------------------|-------------------|------------------|
| PERS Bonds Debt Service (320) | | | | |
| Revenues: | | | | |
| Local | 5,082,765 | | 86,741 | 4,996,024 |
| Beg. Fund Balance * | 10,563,450 | | 10,595,489 | (32,039) |
| Total Revenues | 15,646,215 | | 10,682,230 | 4,963,985 |
| Expenditures: | | | | |
| Debt Service | 6,116,208 | | | 6,116,208 |
| End Fund Balance | 9,530,007 | 9,530,007 | | 0 |
| Total Expenditures | 15,646,215 | 9,530,007 | 0 | 6,116,208 |
| Fund Balance | | | 10,682,230 | |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| GO Bonds Debt Service (330 & 331) | | | | |
| Revenues: | | | | |
| Local | 6,104,995 | | | 6,104,995 |
| Transfers | 1,431,655 | | | 1,431,655 |
| Beg. Fund Balance * | 1,354,500 | | 1,320,605 | 33,895 |
| Total Revenues | 8,891,150 | | 1,320,605 | 7,570,545 |
| Expenditures: | | | | |
| Debt Service | 5,290,500 | | | 5,290,500 |
| Transfers | 1,431,650 | | | 1,431,650 |
| End Fund Balance | 2,169,000 | 2,169,000 | | 0 |
| Total Expenditures | 8,891,150 | 2,169,000 | 0 | 6,722,150 |
| Fund Balance | | | 1,320,605 | |

| | <u>Budget</u> | <u>Encumb'd</u> | <u>YTD Actual</u> | <u>Remaining</u> |
|--|------------------|-----------------|-------------------|------------------|
| Capital Construction Fund (405) | | | | |
| Revenues: | | | | |
| Local | 1,095,672 | | | 1,095,672 |
| Beg. Fund Balance * | 1,563,700 | | 1,755,293 | (191,593) |
| Total Revenues | 2,659,372 | | 1,755,293 | 904,079 |
| Expenditures: | | | | |
| Support Services | 459,372 | | | 459,372 |
| Facilities Acq & Const | 2,200,000 | 17,021 | 590 | 2,182,389 |
| End Fund Balance | | | | 0 |
| Total Expenditures | 2,659,372 | 17,021 | 590 | 2,641,761 |
| Fund Balance | | | 1,754,703 | |
| Less Encumbered | | | 17,021 | |
| Available for Expenditure | | | 1,737,682 | |

| | | | | |
|--|------------------|--|------------------|------------------|
| Future Property Purchases Reserve (420) | | | | |
| Revenues: | | | | |
| Local | 15,000 | | | 15,000 |
| Fund Tfrs/Asset Sales | | | | 0 |
| Beg. Fund Balance * | 1,061,018 | | 1,068,738 | (7,720) |
| Total Revenues | 1,076,018 | | 1,068,738 | 7,280 |
| Expenditures: | | | | |
| Facilities Acq & Const | 1,076,018 | | | 1,076,018 |
| Total Expenditures | 1,076,018 | | 0 | 1,076,018 |
| Fund Balance | | | 1,068,738 | |

| | | | | |
|---|------------------|--|------------------|------------------|
| Dental/Vision Self Insurance (610) | | | | |
| Revenues: | | | | |
| Local | 963,000 | | | 963,000 |
| Beg. Fund Balance * | 1,215,000 | | 1,176,546 | 38,454 |
| Total Revenues | 2,178,000 | | 1,176,546 | 1,001,454 |
| Expenditures: | | | | |
| Support Services | 870,000 | | 63,394 | 806,606 |
| Contingency | 1,308,000 | | | 1,308,000 |
| Total Expenditures | 2,178,000 | | 63,394 | 2,114,606 |
| Fund Balance | | | 1,113,152 | |
| Less Encumbered | | | 0 | |
| Available for Expenditure | | | 1,113,152 | |

| | | | | |
|---|------------------|---------------|------------------|------------------|
| District Medical Group HRA (620) | | | | |
| Revenues: | | | | |
| Local | 874,600 | | | 874,600 |
| Beg. Fund Balance | 2,120,000 | | 2,122,797 | (2,797) |
| Total Revenues | 2,994,600 | | 2,122,797 | 871,803 |
| Expenditures: | | | | |
| Support Services | 440,000 | 19,540 | 13,992 | 406,468 |
| End Fund Balance | 2,554,600 | | | 2,554,600 |
| Total Expenditures | 2,994,600 | 19,540 | 13,992 | 2,961,068 |
| Fund Balance | | | 2,108,805 | |
| Less Encumbered | | | 19,540 | |
| Available for Expenditure | | | 2,089,265 | |

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$10,000
2023-24 Fiscal Year
July 2023

| Date | Payee | Description | Amount |
|-------------|----------------------------------|---|---------------|
| 7/14/2023 | BROWN & BROWN NORTHWEST | 23-24 CONTRACT SERVICES - INS AGENT OF RECORD | 38,209.00 |
| 7/14/2023 | CENTRAL RESTAURANT PRODUCTS | DISHWASHER - OLE | 20,710.18 |
| 7/14/2023 | FRONTLINE EDUCATION | HR SOFTWARE | 33,348.24 |
| 7/14/2023 | NOTABLE, INC - KAMI | STUDENT SOFTWARE | 13,500.00 |
| 7/14/2023 | REMIND101, INC | COMMUNICATION SOFTWARE | 38,046.00 |
| 7/14/2023 | SEESAW LEARNING, INC | STUDENT SOFTWARE | 15,732.00 |
| 7/21/2023 | CDW GOVERNMENT, INC. | PROJECTORS - TAHS | 11,704.00 |
| 7/21/2023 | CLASSLINK, INC. | STUDENT SOFTWARE | 15,765.00 |
| 7/21/2023 | COPELAND LUMBER YARDS, INC | SUPPLIES - VARIOUS LOCATIONS | 11,863.77 |
| 7/21/2023 | CREATIVE LEADERSHIP SOLUTIONS | PROFESSIONAL DEVELOPMENT DEPOSITS | 27,450.00 |
| 7/21/2023 | CYBERSOFT PRIMEROEDGE | NUTRITION SERVICES SOFTWARE | 12,920.00 |
| 7/21/2023 | PACE | 23-24 PROPERTY, AUTO & LIABILITY INSURANCE | 807,708.00 |
| 7/21/2023 | QUALITY CONCRETE CONSTRUCTION CO | FRAMING & CONCRETE CUTTING - NHS GRANDSTANDS | 15,475.00 |
| 7/28/2023 | COMMUNITY SERVICES CONSORTIUM | 23-24 SSF PAYMENT | 24,598.00 |
| 7/28/2023 | EDDYVILLE CHARTER SCHOOL | 23-24 SSF PAYMENT | 467,781.00 |
| 7/28/2023 | GTS INTERIOR SUPPLY | SUPPLIES - YVE | 11,527.07 |
| 7/28/2023 | SILETZ VALLEY CHARTER SCHOOL | 23-24 SSF PAYMENT | 421,815.00 |
| 7/28/2023 | ULINE | CUSTODIAL SUPPLIES | 11,277.40 |
| 7/28/2023 | WESSCO | SELF CONTAINED COMPACTOR - NMS | 42,999.00 |
| 7/28/2023 | WOOZ FLOORING | FLOORING - TAES, TAHS | 15,436.25 |

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
July 2023**

| | |
|---|------------------------------------|
| Oregon State Treasury - Local Government Investment Pool | |
| Beginning Balance | \$ 30,559,720 |
| Additions | 3,619,947 |
| Reductions | 0 |
| Ending Balance | <u><u>\$ 34,179,667</u></u> |

| | |
|---|------------------------------------|
| Oregon Coast Bank - Money Market Account | |
| Beginning Balance | \$ 9,471,030 |
| Additions | 3,792,151 |
| Reductions | 2,791,600 |
| Ending Balance | <u><u>\$ 10,471,581</u></u> |

| | |
|--|--------------------------------|
| Oregon Coast Bank - 12 Month Time CD (HELP Program) | |
| .50% APY | |
| Beginning Balance | \$ 46,343 |
| Additions | 87 |
| Reductions | - |
| Ending Balance | <u><u>\$ 46,430</u></u> |

| | |
|--|---------------------------------|
| Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund) | |
| 1.66% APY | |
| Beginning Balance | \$ 377,801 |
| Additions | |
| Reductions | - |
| Ending Balance | <u><u>\$ 377,801</u></u> |

| | |
|-----------------------|------------------------------------|
| Monthly Totals | |
| Beginning Balance | \$ 40,454,894 |
| Additions | 7,412,185 |
| Reductions | 2,791,600 |
| Ending Balance | <u><u>\$ 45,075,479</u></u> |

| <u>Interest Rates</u> | <u>May</u> | <u>June</u> | <u>July</u> |
|--------------------------|--------------|--------------|--------------|
| LGIP | 3.88% | 4.05% | 4.11% |
| Oregon Coast Bank | 3.98% | 4.18% | 4.22% |