General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of October 31, 2023

	Period 1 Actual	Period 2 Actual	Period 3 Actual	Period 4 Actual	Period 5 Projected	Period 6 Projected	Period 7 Projected	Period 8 Projected	Period 9 Projected	Period 10 Projected	Period 11 Projected	Period 12 Projected	Period 13 Projected	Projected 2023-24	Adopted 2023-24	Year-To-Date 2023-24	YTD Diff Budget vs.	% of
REVENUES Local sources:	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	f Projected	Budget
Current year's levy		267			31,032,370	7,235,663	515,075	280,699	1,026,342	155,045	175,196	1,088,227	368,690	41.877.574 *	41.878.114	267	(540)	0%
Prior years' taxes		168.049	150.279	81,596	64.762	100,489	34,262	37.035	96,375	(36,429)	37,656	78,170	53,189	865.433 *	805.000	399,924	60.433	50%
Interest on Investments	157.070	168,033	156,991	156,221	20,240	56,327	53,169	45,656	47,193	31,260	37,640	34,650	15,697	980,147	400,000	638,315	580,147	160%
Fees Charged to Grants	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	4,214	28,912	36,489	46,956	42,779	50,703	65,496	29,382	132,169	74,394	511,494	550,000	4,214	(38,506)	1%
Rentals				·	1,510		1,446	·	·	1,446	·	1,221	217	5,840	10,000	-	(4,160)	0%
Contributions				591										591	0	591	591	#DIV/0!
Other Local Income	17,557	623	7,431	28,673	102,086	102,897	106,493	84,838	99,286	104,760	146,035	120,339	258,489	1,179,508	1,334,218	54,285	(154,710)	4%
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					68,817	39,728		37,116			67,541	24,411	19,439	257,053 *	300,000	-	(42,947)	0%
Other, Hvy Eq Rent Tax, etc		65	1,192											1,257		1,257	1,257	#DIV/0!
STATE SOURCES:																-		
SSF- Current Year	3,958,011	1,977,818	1,977,818	1,977,818	1,951,917	1,891,138	1,891,376	1,911,680	1,894,980	1,931,348	1,934,662			23,298,566	23,130,549	9,891,465	168,017	43%
SSF- Prior Year							444 404	111 100	100.011					0	704.500	-		#DIV/0!
Common School Fund					440.000	00.007	141,491	141,169	122,344		445.700			405,004 *	701,538 500,000	-	(296,534)	0%
State Timber				1.525.352	118,330	68,327		63,425			115,728			365,810 * 1.525,352	910.136	1,525,352	(134,190)	0% 168%
Unrstd Grants, HCD, Wildfire FEDERAL SOURCES:				1,525,352										1,525,352	910,136	•	615,216	168%
Federal Sources. Federal Forest Fees														0		-	_	#DIV/0!
Foster Care Transp Reimb									32.627			41.373		74.000	74.000	-	-	#DIV/0!
OTHER RESOURCES:									32,021			41,373		74,000	74,000	-		0 /6
Interfund Transfer														0	10	_	(10)	0%
Sale of Assets/Ins Proceeds														0	10	-	(- /	#DIV/0!
Beginning Fund Balance	15,908,692													15,908,692	14,115,000	15,908,692	1,793,692	113%
Total Monthly Revenues CUMULATIVE RESOURCES	20,041,329 20,041,329	2,314,855 22,356,185	2,293,711 24,649,896	3,774,465 28,424,361	33,410,452 61,834,812	9,557,801 71,392,613	2,828,094 74,220,708	2,671,155 76,891,862	3,369,850 80,261,713	2,283,216 82,544,929	2,568,604 85,113,533	1,547,672 86,661,205	790,115 87,451,320	87,451,320	84,903,565	28,424,361	2,547,755	33%
EXPENDITURES																		
Salaries (100)	602,384	794,932	2,630,859	2,655,067	2,709,743	2,617,229	2,585,234	2,678,310	2,607,465	2,565,843	2,691,761	6,432,074		31,570,900	31,281,886	6,683,242	289,014	21%
Employee benefits (200)	267,886	358,026	1,341,779	1,366,953	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	18,029,651	18,374,837	3,334,643	(345,186)	18%
Purchased services (300)	986,152	997,439	986,922	1,141,931	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	17,495,126	18,356,147	4,112,445	(861,021)	22%
Supplies (400)	105,077	183,578	216,157	172,562	182,910	160,021	149,530	141,805	138,828	195,198	302,785	353,263	219,521	2,521,235	2,750,414	677,374	(229,179)	25%
Capital outlay (500)	11,704				12,701	9,492		5,191	12,755	8,308	10,808	500	20,887	92,346	143,000	11,704	(50,654)	8%
Insurance/Other (600)	818,463	85,876	34,845	17,341	17,673	14,288	10,391	8,495	5,678	9,394	36,275	12,758	13,956	1,085,432	1,002,281	956,525	83,151	95%
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 CUMULATIVE EXPENDITURES	2,791,666 2,791,666	2,419,851 5,211,518	5,210,562 10,422,079	5,353,854 15,775,933	5,942,994 21,718,927	6,097,610 27,816,537	10,097,017 37,913,554	5,922,743 43,836,298	5,904,910 49,741,207	5,889,775 55,630,983	6,428,381 62,059,364	12,377,014 74,436,378	663,312 75,099,690	75,099,690	84,903,565	15,775,933	(1,113,875)	19%
Month-end Fund Balance	17,249,663	17,144,667	14,227,816	12,648,428	40,115,885	43,576,076	36,307,153	33,055,565	30,520,505	26,913,946	23,054,169	12,224,827	12,351,630	12,351,630			12,648,428	

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.

2022-23 Wildfire Funds

Expenditure Assumptions:

Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years

* Local Revenue - Projected 43,770,874 Local Revenue included in 6/26/23 SSF Estimate 44,194,830

Estimated 2023/24 SSF Adjustment (May 2025)

423,956 Depends on Actual Local Revenue at Yr End Anticipated Ending Fund Balance 12,775,585

Less Unappropriated Ending Fund Balance (7% Required) & Contingency (8,690,000) Excess Ending Fund Balance 4,085,585

		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		
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	5072.2	June YTD		•

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

Actual Compared to

Projected** Actual Projected Comments
Current year's levy 336 (336) * Prior years' taxes 106,324 81,596 (24,729) * Interest on Investments 12,717 156,221 143,505 Seg JE's not completed Fees Charged to Grants 27,406 4,214 (23,192) Seg JE's not completed Rentals 1,457 (1,457) (1,457) Contributions 591 591 Other Local Income 110,937 28,673 (82,263) * INTERMEDIATE SOURCES: ESD - Severe Disability Support - - County School Fund 42,947 (42,947) * Not Received in Oct Other, Hvy Eq Rent Tax, etc - - * STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * SSF- Prior Year - * * Common School Fund - * * State Timber 71,070 (71,070) * Not Received in Oct Unrestricted Grants 1,525,352 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES:
Prior years' taxes
Interest on Investments
Fees Charged to Grants
Rentals
Contributions 591 591 Other Local Income 110,937 28,673 (82,263) INTERMEDIATE SOURCES: ESD - Severe Disability Support - - County School Fund 42,947 (42,947) Not Received in Oct Other, Hvy Eq Rent Tax, etc STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * SSF- Prior Year - * Common School Fund - * State Timber 71,070 (71,070) * Unrestricted Grants 1,525,352 1,525,352 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
Other Local Income 110,937 28,673 (82,263) INTERMEDIATE SOURCES: ESD - Severe Disability Support - - County School Fund 42,947 (42,947) Not Received in Oct Other, Hvy Eq Rent Tax, etc - - STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * * SSF- Prior Year - * * * Common School Fund - *
INTERMEDIATE SOURCES: ESD - Severe Disability Support
ESD - Severe Disability Support County School Fund Other, Hvy Eq Rent Tax, etc STATE SOURCES: SSF- Current Year Common School Fund State Timber Unrestricted Grants FEDERAL SOURCES: Federal Forest Fees A 2,947 42,947
County School Fund Other, Hvy Eq Rent Tax, etc 42,947 (42,947) * Not Received in Oct STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * SF- Prior Year - TOTAL T
Other, Hvy Eq Rent Tax, etc - STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * SSF- Prior Year - * * Common School Fund - *
STATE SOURCES: SSF- Current Year 1,921,812 1,977,818 56,006 * SSF- Prior Year - * Common School Fund - * State Timber 71,070 (71,070) * Not Received in Oct Unrestricted Grants 1,525,352 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
SSF- Current Year 1,921,812 1,977,818 56,006 * SSF- Prior Year - * Common School Fund - * State Timber 71,070 (71,070) * Unrestricted Grants 1,525,352 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
SSF- Prior Year - * Common School Fund - * State Timber 71,070 (71,070) * Not Received in Oct Unrestricted Grants 1,525,352 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
Common School Fund - * State Timber 71,070 (71,070) * Not Received in Oct Unrestricted Grants 1,525,352 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
State Timber 71,070 (71,070) * Not Received in Oct Unrestricted Grants 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
Unrestricted Grants 1,525,352 * 22/23 Wildfire Funds FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
FEDERAL SOURCES: Federal Forest Fees - No longer Local Revenue
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 2,295,006 3,774,465 1,479,459
EXPENDITURES
Salaries (100) 2,588,094 2,630,859 42,765 Contract Increases
Employee benefits (200) 1,498,999 1,341,779 (157,220)
Purchased services (300) 1,459,354 986,922 (472,432)
Supplies (400) 220,161 216,157 (4,004)
Capital outlay (500) 6,882 (6,882)
Insurance/Other (600) 20,149 34,845 14,696 Timing Differences
Interfund Transfers (700)
Contingency (800)
Unappropriated Funds (800)
Total Monthly Expenditures 5,793,639 5,210,562 (583,077)

^{*}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 October 2023

	July	Aug	Sept		Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	9,730	10,351	12,120		56,494									88,694
Cleaning Services		343,923	18,300	В	361,981									724,204
Repairs & Maint	5,104	48,291	18,620		9,196									81,211
Rentals	602	13,860	13,900		24,880									53,242
Utilities	7,603	37,963	97,251		117,301									260,118
Transportation	778	6,791	298,354	С	51,512									357,434
Travel	1,405	10,739	5,712		7,615									25,472
Telephone		8,000	8,761		9,106									25,867
Postage	559	1,893	3,555		2,290									8,297
Advertising		70	150											220
Printing & Binding		9,813	16,867		10,988									37,668
Data Lines		60	177		177									414
Charter School Pmts	914,194	457,783	457,783		457,783									2,287,543
Tuition		28,396	28,396		27,480									84,272
Audit Services														-
Legal Services			917		1,485									2,402
Architect/Engr Svcs			2,620											2,620
Neg/Labor Consltg														-
Managemnt Svcs														-
Data/Tech Svcs		3,000	1,500											4,500
Election Services					23									23
Other Gen Prof Svcs	46,178	16,508	1,940		3,620									68,245
Total	986,152	997,439	986,922		1,141,931	_	-	_		_	-	-	_	4,112,445
		·												
For Reference														
Only: Less Transportation	(770)	(6.704)	(200 254)		(E4 E40)									
Charter Sch Pmts	(778)	(6,791)	(298,354)		(51,512)	-	-	-	-	-	-	-	-	
Purchased	(914,194)	(457,783)	(457,783)		(457,783)	-	<u> </u>	<u> </u>	-	<u> </u>			<u> </u>	_
Services	71,180	532,866	230,785		632,636	-	-	-	-	-	-	-	-	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.

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (2	200-285 & 900-994)			
Revenues:				
Local	754,099		182,852	571,247
Intermediate				
State	4,058,911		370,788	3,688,123
Federal	12,641,146		12,361	12,628,785
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,384,117		1,509,745	(125,628)
Total Revenues	18,838,273		2,075,746	16,762,527
Evnandituras				
Expenditures: Instruction	7 0/10 605	2 251 266	800,347	4 707 012
Support Services	7,848,625 5,806,756	2,251,266 1,708,019	717,075	4,797,012 3,381,663
Enterprise	636,587	220,979	56,559	359,049
•	3,446,650			
Facilities Acq & Const End Fund Bal/Tfrs		560,286	1,935,511	950,853
	1,099,655	1710.550	0.500.400	1,099,655
Total Expenditures	18,838,273	4,740,550	3,509,492	10,588,231
Fund Balance		_	(1,433,746)	***
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	103,050		103,049	11
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:	205.000	20 545	22.220	222 226
Instruction	295,000	39,545	23,229	232,226
Support Services	110,000	400,000	3,077	106,923
End Fund Balance	100,000	100,000	20.205	0
Total Expenditures	505,000	139,545	26,305	339,150
Fund Balance		_	275,338	
Less Encumbered		=	139,545	
Available for Expenditure		=	135,793	

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

	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	523,800		40.000	523,800
Beg. Fund Balance*	500,000		12,229	(12,229)
Total Revenues	523,800		12,229	511,571
Expenditures:				
Instruction	372,943	309,437	69,559	(6,053)
Support Services	58,544	8,387	3,131	47,026
Enterprise Facilities Acq & Const	92,313			92,313
End Fund Balance				
Total Expenditures	523,800	317,823	72,690	133,286
Fund Balance			(60,461)	***
Student Investment Accou	nt (289/989)			
Revenues:				
State	4,228,625			4,228,625
Beg. Fund Balance*	4 220 625		283,265	(283,265)
Total Revenues	4,228,625		283,265	3,945,360
Expenditures:				
Instruction	1,942,573	1,283,003	388,937	270,633
Support Services	2,284,052	1,808,542	577,696	(102,186)
Enterprise	2,000		210,410	(208,410)
Facilities Acq & Const				0
End Fund Balance				(2.2.2.2)
Total Expenditures	4,228,625	3,091,545	1,177,042	(39,962)
Fund Balance			(893,777)	***
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 End Fund Balance	3,140,000			3,140,000
Total Expenditures	3,500,000		0	3,500,000
Fund Balance			1,900,000	
Less Encumbered Available for Expenditure			0 1,900,000	

O	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) Revenues:	WHS & Toledo) /-12		
Local				
State	67,000			67,000
Beg. Fund Balance *	143,000		128,759	14,241
Total Revenues	210,000		128,759	81,241
•				
Expenditures:	400 400	40.055	7.040	00.042
Instruction	123,483	16,855	7,016	99,612
Support Services Enterprise	19,517	435	2,360	16,722 0
Facilities Acq & Const	07.000			07.000
End Fund Balance	67,000	47.000	0.070	67,000
Total Expenditures Fund Balance	210,000	17,290	9,376 119,383	183,334
Less Encumbered			17,290	
Available for Expenditure			102,093	
Available for Experiulture			102,033	
High School Success (292)				
Revenues:	4 500 075			4 500 075
State Beg. Fund Balance *	1,589,075		2,100	1,589,075 (2,100)
Total Revenues	1,589,075		2,100	1,586,975
1	.,000,0.0			.,000,0.0
Expenditures:				
Instruction	742,590	334,350	94,905	313,335
Support Services End Fund Balance	846,485	470,186	210,887	165,412
Total Expenditures	1,589,075	804,536	305,792	478,747
Fund Balance			(303,692)	***
Building Maintenance (293))			
Revenues:				
Local State	25,000		110	24,890
Federal Fund Tfrs/Asset Sales	905,000			905,000
Beg. Fund Balance *	1,373,000		912,253	460,747
Total Revenues	2,303,000		912,363	1,390,637
•				
Expenditures: Support Services	681,587	12,587	284,395	384,606
Enterprise Facilities Acq & Const End Fund Bal/Tfrs	1,621,413	4,831	273,193	1,343,389
Total Expenditures	2,303,000	17,417	557,588	1,727,995
Fund Balance	2,000,000	17,717	354,775	1,121,000
Less Encumbered			17,417	
Available for Expenditure			337,357	
			331,331	

^{*} 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

Pool Services (294) Revenues: Local 190,100 3,000 190,080 3,644,20 190,080 3,644,20 3,664,204 3,663,253 19,049 3,644,204 3,644,20 3,644,204 3,645,204 3,644,204 3,645,204 3,644,204 3,645,204 3,644,204 3,645,204 3,644,204 3,645,204 3,644,409 3,645,204 3,		<u>Budget</u>	Encumb'd	YTD Actual	Remaining	
Decal 190,100 20 190,080 State 35,000 43,412 (8,412) Ederal 3,663,253 19,049 3,644,204 Beg. Fund Balance	Food Services (294)					
State	Revenues:					
Federal Beg. Fund Balance* 3,663,253 19,049 3,644,204 Total Revenues 4,788,353 1,440,036 3,348,317 Expenditures: Instruction 115,160 58,944 30,330 25,886 Support Services 33,482 22,719 11,421 (668) Enterprise 4,089,711 2,944,469 582,053 563,189 Facilities Acq & Const 300,000 250,000 0 0 Total Expenditures 4,788,353 3,276,132 623,804 888,417 Fund Balance 250,000 250,000 0 0 Student Activities (295) Revenues: Local 1,300,000 439,567 860,433 Beg. Fund Balance* 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise					•	
Beg. Fund Balance 900,000				,	, ,	
Total Revenues						
Expenditures: Instruction	•					
Instruction	Total Revenues	4,700,333		1,440,036	3,340,317	
Support Services 33,482 22,719 11,421 (658) Enterprise 4,089,711 2,944,469 582,053 563,189 Facilities Acq & Const 300,000 250,000 0 End Fund Balance 250,000 250,000 623,804 888,417 Fund Balance 4,788,353 3,276,132 623,804 888,417 Fund Balance 1,330,000 439,567 860,433 Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 47,607 (2,507) Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,311,009 1,311,009 1,49,098	-					
Enterprise 4,089,711 2,944,469 582,053 563,189 Facilities Acq & Const 300,000 250,000 0 300,000 Total Expenditures 4,788,353 3,276,132 623,804 888,417 Fund Balance 4,788,353 3,276,132 623,804 888,417 Fund Balance 1,300,000 439,567 860,433 Beg. Fund Balance * 1,325,000 439,567 860,433 Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 307 1,388,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 60,514 40,514 40,514 40,514 40,514 40,514					,	
Facilities Acq & Const End Fund Balance 300,000 250,000 300,000 250,000 300,000 0 Total Expenditures 4,788,353 3,276,132 623,804 888,417 Fund Balance Student Activities (295) Revenues: Local 1,300,000 439,567 860,433 Beg. Fund Balance 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 47,607 (2,607) Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 Less Encumbered 40,514 40,514 40,514 40,514 Available for Expenditures 149,098 149,098 149,098 Total Revenues 149,098	• • •		•		, ,	
End Fund Balance	<u>.</u>		2,944,469	582,053		
Total Expenditures	•				300,000	
Student Activities (295) Revenues: Local 1,300,000 439,567 860,433 Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 337 1,388 93,275 Enterprise 45,000 37 1,388 93,275 Enterprise 45,000 337 1,388 93,275 Contingency 1,170,000 1,170,000 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance Less Encumbered 60,514 40,011 40,001 149,098 Revenues: State 149,098 149,098 149,098 Total Revenues 149,098 13,727 5,883 122,788 Support Se					0	
Student Activities (295) Revenues:	•	4,788,353	3,276,132			
Revenues: 1,300,000 439,567 860,433 Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 47,607 (2,607) Contingency 1,170,000 1,371,523 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance Uses Encumbered Available for Expenditures 149,098 0,514 419,098 Total Revenues 149,098 13,727 5,883 122,788 Support Services 6,700 5,883 129,488 Fund Balance (5,883) **** ODE Facilities Grants (297) Revenues: 10,000	Fund Balance		;	816,232	***	
Revenues: 1,300,000 439,567 860,433 Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 47,607 (2,607) Contingency 1,170,000 1,371,523 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance Uses Encumbered Available for Expenditures 149,098 0,514 419,098 Total Revenues 149,098 13,727 5,883 122,788 Support Services 6,700 5,883 129,488 Fund Balance (5,883) **** ODE Facilities Grants (297) Revenues: 10,000	Student Activities (295)					
Beg. Fund Balance * 1,325,000 1,243,422 81,578 Total Revenues 2,625,000 1,682,989 942,011 Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 1,170,000 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance Less Encumbered Available for Expenditure Betweenues: State 149,098 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: 11,000 6,700 6,700 Total Expenditures 6,700 5,883 122,788 Support Services 6,700 5,883 129,488 Fund Balance						
Expenditures:	Local	1,300,000		439,567	860,433	
Expenditures: Instruction 1,315,000 60,177 262,471 992,352 Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 51,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance Less Encumbered 60,514 Available for Expenditure 5149,098 Total Revenues: State 149,098 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Expenditures: State Support Services 10,000 10,000 Expenditures: State Sources 10,000 10,000	Beg. Fund Balance *	1,325,000		1,243,422	81,578	
Instruction	Total Revenues	2,625,000		1,682,989	942,011	
Instruction	Expanditures:					
Support Services 95,000 337 1,388 93,275 Enterprise 45,000 47,607 (2,607) Contingency 1,170,000 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 Less Encumbered 60,514 60,514 Available for Expenditure 1,311,009 Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) **** ODE Facilities Grants (297) Revenues: 310,000 0 10,000 Total Revenues 10,000 0 10,000 Total Re	·	1 215 000	60 177	262 471	002.252	
Enterprise Contingency 45,000 1,170,000 47,607 2,607 (2,607) Contingency 1,170,000 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 Less Encumbered 60,514 60,514 Available for Expenditure 1,311,009 Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000						
Contingency 1,170,000 1,170,000 Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 Less Encumbered 60,514 4 Available for Expenditure 1,311,009 Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Total Revenues: 6,700 5,883 122,788 Support Services 6,700 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 0 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000	· · ·		337	•		
Total Expenditures 2,625,000 60,514 311,466 2,253,021 Fund Balance 1,371,523 Less Encumbered 60,514 Available for Expenditure 1,311,009 Outdoor School for All (296) Revenues: 149,098 State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: 149,098 13,727 5,883 122,788 Support Services 6,700 6,700 6,700 6,700 6,700 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000	•			47,607		
Fund Balance Less Encumbered 60,514 Available for Expenditure 1,311,009 Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000			60 514	311 466		
Less Encumbered 1,311,009	•	2,020,000	00,011		2,200,021	
Available for Expenditure Outdoor School for All (296) Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000			;			
Outdoor School for All (296) Revenues: 3tate 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: 3tate Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: 3upport Services 10,000 10,000						
Revenues: State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000			:	1,011,000		
State 149,098 149,098 Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000	•	6)				
Total Revenues 149,098 0 149,098 Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883)*** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000		4.40.000			4.40.000	
Expenditures: Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000				0		
Instruction 142,398 13,727 5,883 122,788 Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000	Total Revenues	149,096		0	149,090	
Support Services 6,700 6,700 Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000	Expenditures:					
Total Expenditures 149,098 13,727 5,883 129,488 Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: 10,000 10,000 State Sources 10,000 0 10,000 Total Revenues 10,000 0 10,000 Expenditures: Support Services 10,000 10,000	Instruction	142,398	13,727	5,883	122,788	
Fund Balance (5,883) *** ODE Facilities Grants (297) Revenues: 10,000 10,000 10,000 10,000 10,000 Expenditures: Support Services 10,000 <th c<="" td=""><td>Support Services</td><td>6,700</td><td></td><td></td><td>6,700</td></th>	<td>Support Services</td> <td>6,700</td> <td></td> <td></td> <td>6,700</td>	Support Services	6,700			6,700
ODE Facilities Grants (297) Revenues: 3 State Sources 10,000 Total Revenues 10,000 0 0 Expenditures: 3 Support Services 10,000 10,000 10,000		149,098	13,727	5,883	129,488	
Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000	Fund Balance			(5,883)	***	
Revenues: State Sources 10,000 10,000 Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000	ODF Facilities Grants (297	7)				
Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000	•	,				
Total Revenues 10,000 0 0 10,000 Expenditures: Support Services 10,000 10,000	State Sources	10,000			10,000	
Support Services 10,000 10,000	Total Revenues	10,000	0	0	10,000	
Support Services 10,000 10,000	Evnenditures:					
		10 000			10 000	
			n	n		
Fund Balance	·	10,000			10,000	

- * 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 October 31, 2023 UNAUDITED

	Dudget	Co accessing	VTD Actual	Damainina
Technology (298)	<u>Budget</u>	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	136,015			136,015
Local - Tech Fees	45,900		33,016	12,884
Transfers	1,600,000			1,600,000
Beg. Fund Balance*	1,446,893		1,715,212	(268,319
Total Revenues	3,228,808		1,748,228	1,480,580
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	230,908	94,198	404,633
Contingency	2,461,569	,	,	2,461,569
End Fund Balance	_,,			0
Total Expenditures	3,228,808	230,908	94,198	2,903,702
Fund Balance	0,220,000	200,000	1,654,030	2,000,102
Less Encumbered			230,908	
Available for Expenditure			1,423,122	
Vakiala Raulaaamant (200)				
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			_	
Total Expenditures	81,400	0	0	81,400
Fund Balance			40,276	
Less Encumbered			0	1
Available for Expenditure			40,276	
PERS Bonds Debt Service	(320)			
Revenues:				
Local	5,082,765		968,728	4,114,037
Beg. Fund Balance *	10,563,450		10,595,489	(32,039)
Total Revenues	15,646,215		11,564,217	4,081,998
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			11,564,217	
GO Bonds Debt Service (33	30 & 331)			
Revenues:	,			
Local	6,104,995		56,831	6,048,164
Transfers	1,431,655		•	1,431,655
Beg. Fund Balance *	1,354,500		1,320,605	33,895
Total Revenues	8,891,150		1,377,436	7,513,714
Expenditures:				
•	5 200 E00			E 200 E00
Debt Service	5,290,500			5,290,500
Transfers	1,431,650			1,431,650
End Fund Balance	2,169,000	2,169,000		0 700 450
Total Expenditures	8,891,150	2,169,000	0	6,722,150
Fund Balance			1,377,436	

Comital Comptiment's Tour	Budget (405)	Encumb'd	YTD Actual	Remaining
Capital Construction Fund Revenues:	(405)			
Local	1,095,672		139,945	955,727
Beg. Fund Balance *	1,563,700		1,779,558	(215,858
Total Revenues	2,659,372		1,919,503	739,869
Even and district and				
Expenditures:	450.070			
Support Services Facilities Acq & Const	459,372 2,200,000	74,078	532,536	1,593,387
End Fund Balance	2,200,000	74,070	332,330	1,000,007
Total Expenditures	2,659,372	74,078	532,536	2,052,759
Fund Balance			1,386,967	
Less Encumbered			74,078	
Available for Expenditure			1,312,889	
Future Property Purchases	Reserve (42	n)		
Revenues:	ineserve (42	0)		
Local	15,000			15,000
Fund Tfrs/Asset Sales	- ,			-,
Beg. Fund Balance *	1,061,018		1,068,738	(7,720
Total Revenues	1,076,018		1,068,738	7,280
Evpondituros				
Expenditures: Facilities Acq & Const	1,076,018			1,076,018
Total Expenditures	1,076,018			1,076,018
Fund Balance	.,,		1,068,738	.,,
		!	•	l
Dental/Vision Self Insurance	e (610)			
Revenues: Local	063 000		190 /79	792 522
Beg. Fund Balance *	963,000 1,215,000		180,478 1,176,546	782,522 38,454
Total Revenues	2,178,000		1,357,024	820,976
Total Neverides	2,170,000		1,007,024	020,370
Expenditures:				
Support Services	870,000		275,468	594,532
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		275,468	1,902,532
Fund Balance Less Encumbered			1,081,556	
Available for Expenditure		;	1,081,556	
Available for Experionale			1,001,000	
District Medical Group HRA	A (620)			
Revenues:				
Local	874,600		176,563	698,037
Beg. Fund Balance	2,120,000		2,122,797	(2,797
Total Revenues	2,994,600		2,299,360	695,240
Expenditures:				
Support Services	440,000	65,810	105,541	268,650
End Fund Balance	2,554,600			2,554,600
Total Expenditures	2,994,600	65,810	105,541	2,823,250
Fund Balance			2,193,819	
Less Encumbered		;	65,810	İ
Available for Expenditure			2,128,010	

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

Date	Payee	Description	Amount
10/6/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES - SEPT & OCT	365,168.30
10/13/2023	OSBA	ANNUAL DUES, BOARDBOOK, POLICY UPDATES, CHARTER FEES	14,880.00
10/13/2023	E-THERAPY LLC	MONTHLY CONTRACT SERVICES - SPECIAL ED SLP	18,393.75
10/13/2023	WEBSTAURANT	NUTRITION SERVICES EQUIPMENT - VARIOUS LOCATIONS	16,668.78
10/13/2023	ROAD & DRIVEWAY CO	ADA STADIUM PAVING - TAHS	10,573.35
10/20/2023	WOOZ FLOORING	FLOORING - CVH	13,174.00
10/20/2023	LATHAM CENTERS, INC.	MONTHLY CONTRACT SVCS - SPECIAL ED OUT OF STATE TUITION	27,480.00
10/20/2023	DSL BUILDERS, LLC	YAQUINA VIEW GYM	168,855.21
10/27/2023	THE HELLO FOUNDATION, LLC	MONTHLY CONTRACT SERVICES - SPECIAL ED SLP	15,840.00
10/27/2023	THE CHILDREN'S HEALTH MARKET	HEALTH CURRICULUM	32,168.38
10/27/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	284,918.89
10/27/2023	RK CONSTRUCTION	SIDEWALKS & CONCESSIONS - TAHS	42,980.80
10/27/2023	COHEN AND PARK PORTRAIT STUDIO	BANNERS & MEAL CARDS	17,420.00
10/27/2023	ARMORZONE	FOOTBALL HELMET LEASES	22,035.00
10/27/2023	COMMUNITY SERVICES CONSORTIUM	23-24 SSF PASSTHROUGH	12,299.00
10/27/2023	EDDYVILLE CHARTER SCHOOL	23-24 SSF PASSTHROUGH	234,312.00
10/27/2023	SILETZ VALLEY CHARTER SCHOOL	23-24 SSF PASSTHROUGH	211,172.00

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

Oregon State Treasury - Local Government Inves	tment Pool								
Beginning Balance			\$	26,636,022					
Additions			·	1,617,418					
Reductions				7,500,000					
Ending Balance			\$	20,753,440					
Oregon State Treasury - Local Government Inves	tment Pool - 2	2002 PERS Bor	nds						
Beginning Balance			\$	-					
Additions				1,186,834					
Reductions			_						
Ending Balance			<u>\$</u>	1,186,834					
Oregon State Treasury - Local Government Inves	tment Pool - 2	2003 PERS Bor							
Beginning Balance Additions			\$	-					
Reductions				1,585,769					
Ending Balance			•	1 505 760					
Lifeting Balance			<u>\$</u>	1,585,769					
Oregon Coast Bank - Money Market Account									
Beginning Balance			¢	11,108,825					
Additions			Ψ	7,548,668					
Reductions				5,098,100					
Ending Balance			\$	13,559,393					
3			<u> </u>	-,,					
Oregon Coast Bank - 13 Month Time CD (Fund 33	1 QSCB Sink	ing Fund)							
.75% APY		,							
Beginning Balance			\$	378,515					
Additions				-					
Reductions				_					
Ending Balance			\$	378,515					
				_					
Monthly Totals									
Beginning Balance				38,123,362					
Additions				11,938,689					
Reductions				12,598,100					
Ending Balance			\$	37,463,951					
Interest Dates	A	Contourles		0-1-h					
Interest Rates	<u>August</u>	<u>September</u>		<u>October</u>					

4.42%

4.59%

4.63%

4.72%

Oregon Coast Bank

LGIP

4.90%

4.99%