

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2025-26

Year To Date Transactions as of July 31, 2025 UNAUDITED

	Period 1 Actual July '25	Period 2 Projected Aug '25	Period 3 Projected Sept '25	Period 4 Projected Oct '25	Period 5 Projected Nov '25	Period 6 Projected Dec '25	Period 7 Projected Jan '26	Period 8 Projected Feb '26	Period 9 Projected March '26	Period 10 Projected April '26	Period 11 Projected May '26	Period 12 Projected June '26	Period 13 Projected July '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	Year-To-Date 2025-26 Actuals	YTD Diff Budget vs. Projected	% of Budget	
REVENUES																			
LOCAL SOURCES:																			
Current year's levy					34,801,276	7,136,308	575,138	298,987	1,124,249	164,440	182,950	1,194,565	840,777	46,318,690	*	46,319,020	-	(330)	0%
Prior years' taxes		119,287	96,378	98,353	52,031	86,749	32,068	33,475	94,219	(38,564)	38,471	98,889	89,483	800,839	*	805,000	-	(4,161)	0%
Interest on Investments	205,418	37,646	33,657	26,265	41,650	110,753	96,042	85,962	81,366	61,137	64,314	100,097	32,301	976,608		805,515	205,418	171,093	26%
Fees Charged to Grants		1,520	8,623	18,056	16,224	15,174	33,988	21,266	27,777	40,047	24,148	140,299	92,081	439,203		439,247	-	(44)	0%
Rentals							5,000					5,000		10,000		10,000	-	-	0%
Contributions														0			-	-	#DIV/0!
Other Local Income	39,654	15,650	35,836	66,932	71,264	99,106	79,812	48,990	82,796	90,705	99,448	138,907	326,720	1,195,820		1,169,587	39,654	26,233	3%
INTERMEDIATE SOURCES:																			
ESD - Severe Disab Support							123,000					123,000		246,000		246,000	-	-	0%
County School Fund							119,875					180,125		300,000	*	300,000	-	-	0%
Other, Hvy Eq Rent Tax, etc														0			-	-	#DIV/0!
STATE SOURCES:																			
SSF- Current Year	3,696,772	1,848,386	1,848,386	1,846,386	1,848,386	1,848,386	1,848,386	1,959,060	1,959,060	1,934,060	1,959,060			22,596,328		22,621,328	3,696,772	(25,000)	16%
SSF- Prior Year														0			-	-	#DIV/0!
Common School Fund							329,295					329,295		658,590	*	658,590	-	-	0%
State Timber				59,937	65,345	29,748		61,431			107,817	39,176	136,546	500,000	*	500,000	-	-	0%
Unrstd Grants, HCD, Wildfire				57,705				726	2,687	52,575	38,914	47,393		200,000		200,000	-	-	0%
FEDERAL SOURCES:																			
Federal Forest Fees														0			-	-	#DIV/0!
Foster Care Transp Reimb													50,000	50,000		50,000	-	-	0%
OTHER RESOURCES:																			
Interfund Transfer														0			-	-	#DIV/0!
Sale of Assets/Ins Proceeds														0			-	-	#DIV/0!
Beginning Fund Balance	13,573,746													13,573,746		13,924,568	13,573,746	(350,822)	97%
Total Monthly Revenues	17,515,589	2,022,489	2,022,880	2,173,634	36,896,176	9,326,224	3,242,604	2,509,897	3,372,154	2,304,400	2,515,122	2,396,746	1,567,908	87,865,823		88,048,855	17,515,589	(183,032)	20%
CUMULATIVE RESOURCES	17,515,589	19,538,078	21,560,958	23,734,592	60,630,768	69,956,992	73,199,596	75,709,493	79,081,647	81,386,047	83,901,169	86,297,915	87,865,823						

EXPENDITURES

Salaries (100)	643,949	705,543	2,413,905	2,469,169	2,596,048	2,486,373	2,452,947	2,554,468	2,463,529	2,423,288	2,585,376	6,050,583	5,482,990	35,239,168	35,239,168	643,949	-	2%
Employee benefits (200)	269,489	352,963	1,379,131	1,402,721	1,439,272	1,393,971	1,394,113	1,414,243	1,414,511	1,409,052	1,449,363	3,551,532	1,744,296	18,640,916	18,640,916	269,489	-	1%
Purchased services (300)	1,318,821	1,346,676	1,092,704	1,440,713	1,360,335	2,018,130	1,633,280	1,566,101	1,610,327	1,676,419	1,937,475	2,015,270	1,149,602	19,916,806	19,916,806	1,318,821	-	7%
Supplies (400)	102,433	211,901	187,783	153,883	138,567	130,654	106,000	96,937	94,101	148,166	183,080	273,634	258,164	2,114,981	2,114,981	102,433	-	5%
Capital outlay (500)		42,112	8,539	12,561	18,477	9,226		5,440	4,104	22,772	23,718	39,308		204,580	204,580	-	-	0%
Insurance/Other (600)	1,204,466	137,716	33,293	23,685	30,709	17,137	13,844	6,862	6,427	9,332	41,519	29,812	34,872	1,387,759	1,387,759	1,204,466	-	87%
Interfund Transfers (700)											1,000,000	345,198			1,345,198	-	(1,345,198)	0%
Contingency (800)															3,750,000	-	(3,750,000)	0%
Unappropriated Funds (800)															5,449,457	-	(5,449,457)	0%
Total Monthly Expenditures	3,539,158	2,796,911	5,115,355	5,502,732	5,583,408	6,055,491	5,600,184	5,644,051	5,592,999	5,689,029	7,220,531	12,305,337	8,669,924	77,504,210	88,048,865	3,539,158	(10,544,655)	4%
CUMULATIVE EXPENDITURES	3,539,158	6,336,069	11,451,424	16,954,156	22,537,564	28,593,055	34,193,239	39,837,290	45,430,289	51,119,318	58,339,849	70,645,186	79,315,110					
Month-end Fund Balance	13,976,432	13,202,010	10,109,535	6,780,437	38,093,205	41,363,938	39,006,358	35,872,204	33,651,359	30,266,730	25,561,321	15,652,730	8,550,714	10,361,613		13,976,432		

Revenue Assumptions:

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

Beginning Fund Balance is Unaudited and as of 8-4-25

* Local Revenue - Projected	48,578,119
Local Revenue included in 3/3/25 SSF Estimate	48,582,610

Estimated 2024/25 SSF Adjustment (May 2026)

4,491 Depends on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance	10,366,104
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Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(9,199,457)
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Less Estimated Building Ending Fund Balance for use in 2025-26 (1,040,181)

Excess Ending Fund Balance	126,466
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		Monthly ADM - Prior Years						Monthly	Monthly ADM	YTD ADM	Budgeted	YTD Diff
		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>ADMr Comparison</u>	<u>2025-26</u>	<u>2025-26</u>		
Expenditure Assumptions:		5,567.9	4,892.4	5,163.5	5,095.5	4,959.1	4,775.6	September				0.0
	Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years	5,586.5	4,945.8	5,189.8	5,111.6	4,984.2	4,767.7	October				
		5,596.7	4,968.0	5,191.8	5,109.0	4,974.9	4,757.7	November				
		5,585.9	5,089.1	5,192.9	5,098.5	4,961.0	4,746.6	December				
		5,577.6	5,054.0	5,184.1	5,095.4	4,945.4	4,726.8	January				
		5,569.1	5,052.3	5,180.8	5,103.0	4,935.4	4,716.6	February				
		COVID-19	5,048.6	5,170.4	5,101.0	4,911.4	4,709.8	March				
		ADM Frozen	5,048.6	5,167.2	5,097.6	4,872.3	4,700.5	April				
		2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	4,859.1	4,690.4	May				
			5,090.2	5,122.6	5,007.0	4,833.5		June				
		5,090.2	5,122.6	5,072.2	4,916.2		June YTD					

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Lincoln County School District
2025-26 Monthly Comparison - General Fund Projected to Actual
July 2025

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy			-	*
Prior years' taxes	4,491		(4,491)	*
Interest on Investments	34,325	205,418	171,093	Interest not yet Segregated Varies based on actual expense
Fees Charged to Grants			-	
Rentals			-	
Contributions			-	
Other Local Income	13,421	39,654	26,233	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	3,832,054	3,696,772	(135,282)	*
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	13,924,568	13,573,746	(350,822)	
Total Monthly Revenue	17,808,859	17,515,589	(293,270)	
EXPENDITURES				
Salaries (100)	554,950	643,949	88,999	
Employee benefits (200)	295,748	269,489	(26,259)	
Purchased services (300)	1,069,773	1,318,821	249,048	
Supplies (400)	132,111	102,433	(29,678)	
Capital outlay (500)	18,324		(18,324)	
Insurance/Other (600)	1,002,551	1,204,466	201,915	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	3,073,457	3,539,158	465,701	

*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
2025-26 General Fund - Purchased Services Monthly Comparison
July 2025

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	400												400
Cleaning Services	195,560												195,560
Repairs & Maint	45,180												45,180
Rentals	1,615												1,615
Utilities	134												134
Transportation	77												77
Travel	1,862												1,862
Telephone													-
Postage	2,042												2,042
Advertising	115												115
Printing & Binding	4,147												4,147
Data Lines													-
Charter School Pmts	1,027,152												1,027,152
Tuition													-
Audit Services													-
Legal Services													-
Architect/Engr Svcs													-
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs													-
Election Services													-
Other Gen Prof Svcs	40,537												40,537
Total	1,318,821	-	-	-	-	-	-	-	-	-	-	-	1,318,821

For Reference Only:

Less Transportation	(77)	-	-	-	-	-	-	-	-	-	-	-	-
Charter Sch Pmts	(1,027,152)	-	-	-	-	-	-	-	-	-	-	-	-

Purchased Services	291,593	-	-	-	-	-	-	-	-	-	-	-	A
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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	2,644,752		100	2,644,652
Intermediate				
State	4,226,536			4,226,536
Federal	8,116,673			8,116,673
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,946,543		2,336,745	609,798
Total Revenues	17,934,504		2,336,845	15,597,659
Expenditures:				
Instruction	5,390,737	2,471,754	16,894	2,902,089
Support Services	7,811,049	1,623,032	47,404	6,140,614
Enterprise	883,134	283,688	6,916	592,530
Facilities Acq & Const	3,849,584			3,849,584
End Fund Bal/Tfrs				0
Total Expenditures	17,934,504	4,378,473	71,214	13,484,817
Fund Balance			2,265,631	***

Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	86,279		186,279	(100,000)
Total Revenues	86,279	0	186,279	(100,000)
Expenditures:				
Instruction	86,279	17,680		68,599
Support Services				0
End Fund Balance				0
Total Expenditures	86,279	17,680	0	68,599
Fund Balance			186,279	
Less Encumbered			17,680	
Available for Expenditure			168,599	

Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	433,661		533,656	(99,995)
Total Revenues	433,661		533,656	(99,995)
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	433,661	0	0	433,661
Fund Balance			533,656	
Less Encumbered			0	
Available for Expenditure			533,656	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS -UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	563,400			563,400
Beg. Fund Balance*			0	0
Total Revenues	563,400		0	563,400
Expenditures:				
Instruction	528,104	315,763		212,341
Support Services	35,296	12,772	1,161	21,363
Enterprise				0
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	563,400	328,535	1,161	233,704
Fund Balance			(1,161)	***

Student Investment Account (289/989)				
Revenues:				
State	5,571,216			5,571,216
Beg. Fund Balance*			0	0
Total Revenues	5,571,216		0	5,571,216
Expenditures:				
Instruction	2,539,308	1,706,626		832,682
Support Services	2,776,748	2,131,188	13,974	631,586
Enterprise	255,160			255,160
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,571,216	3,837,814	13,974	1,719,428
Fund Balance			(13,974)	***

Curriculum (290)				
Revenues:				
Local	80,000			80,000
Transfers	500,000			500,000
Beg. Fund Balance*	4,440,952		4,889,395	(448,443)
Total Revenues	5,020,952		4,889,395	131,557
Expenditures:				
Instruction	1,098,000	48,940	385,179	663,881
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	48,940	385,179	5,586,833
Fund Balance			4,504,216	
Less Encumbered			0	
Available for Expenditure			4,504,216	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local				0
State	72,519			72,519
Beg. Fund Balance *	205,142		180,422	24,720
Total Revenues	277,661		180,422	97,239
Expenditures:				
Instruction	180,216			180,216
Support Services	24,926	6,300		18,626
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	6,300	0	271,361
Fund Balance			180,422	
Less Encumbered			6,300	
Available for Expenditure			174,122	

High School Success (292)				
Revenues:				
State	1,552,634			1,552,634
Beg. Fund Balance *			0	0
Total Revenues	1,552,634		0	1,552,634
Expenditures:				
Instruction	783,030	384,533	2,083	396,414
Support Services	769,604	362,892		406,712
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,552,634	747,425	2,083	803,126
Fund Balance			(2,083)	***

Building Maintenance (293)				
Revenues:				
Local	50,000		232	49,768
State				
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,188,861	(3,856)
Total Revenues	2,235,005		2,189,093	45,912
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	6,330	37,030	631,640
Enterprise				
Facilities Acq & Const	1,185,005	504	24,544	1,159,958
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	6,834	61,573	2,166,598
Fund Balance			2,127,520	
Less Encumbered			6,834	
Available for Expenditure			2,120,686	

* 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

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	269,150		20	269,130
State	125,000		2,305	122,695
Federal	3,326,636			3,326,636
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	100,000		233,332	(133,332)
Total Revenues	3,820,786		235,657	3,585,129
Expenditures:				
Instruction	68,210	91,039	7,930	(30,758)
Support Services	37,724	34,394	3,127	203
Enterprise	3,714,852	123,372	19,245	3,572,234
Facilities Acq & Const				0
End Fund Balance				0
Total Expenditures	3,820,786	248,805	30,302	3,541,679
Fund Balance			205,356	***

Student Activities (295)				
Revenues:				
Local	1,380,723		8,540	1,372,183
Beg. Fund Balance *	1,500,000		1,286,555	213,445
Total Revenues	2,880,723		1,295,095	1,585,628

Expenditures:				
Instruction	1,500,723	22,814	179	1,477,730
Support Services	110,000			110,000
Enterprise	100,000			100,000
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	22,814	179	2,857,730
Fund Balance			1,294,916	
Less Encumbered			22,814	
Available for Expenditure			1,272,102	

Outdoor School for All (296)				
Revenues:				
State	327,689			327,689
Total Revenues	327,689		0	327,689

Expenditures:				
Instruction	306,018			306,018
Support Services	21,671			21,671
Total Expenditures	327,689	0	0	327,689
Fund Balance			0	***

ODE Facilities Grants (297)				
Revenues:				
State Sources				0
Total Revenues	0	0	0	0

Expenditures:				
Support Services				0
Total Expenditures	0	0	0	0
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

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS -UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	20,515		165	20,350
Federal				
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,218,788	256,212
Total Revenues	4,995,515		4,218,953	776,562
Expenditures:				
Instruction	334,000			334,000
Support Services	463,989	64,159	14,286	385,544
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526			3,197,526
Total Expenditures	4,995,515	64,159	14,286	4,917,070
Fund Balance			4,204,667	
Less Encumbered			64,159	
Available for Expenditure			4,140,508	

Vehicle Replacement (299)				
Revenues:				
Local	128,500			128,500
Sale of Assets				0
Beg. Fund Balance *	96,557		121,884	(25,327)
Total Revenues	225,057		121,884	103,173

Expenditures:				
Support Services	225,057		55,348	169,709
End Fund Balance				
Total Expenditures	225,057	0	55,348	169,709
Fund Balance			66,536	
Less Encumbered			0	
Available for Expenditure			66,536	

PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		89,665	4,760,971
Beg. Fund Balance *	7,162,566		8,810,481	(1,647,915)
Total Revenues	12,013,202		8,900,146	3,113,056

Expenditures:				
Debt Service	6,167,240			6,167,240
End Fund Balance	5,845,962			5,845,962
Total Expenditures	12,013,202	0	0	12,013,202
Fund Balance			8,900,146	

GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420			6,179,420
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,444,607	(582,022)
Total Revenues	21,737,005		9,444,607	12,292,398

Expenditures:				
Debt Service	15,042,000			15,042,000
Transfers	6,695,000			6,695,000
End Fund Balance				0
Total Expenditures	21,737,000	0	0	21,737,000
Fund Balance			9,444,607	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	620,000			620,000
Beg. Fund Balance *	1,944,505		1,868,313	76,192
Total Revenues	2,564,505		1,868,313	696,192

Expenditures:				
Support Services	510,000	42,999		467,001
Facilities Acq & Const	2,054,505	722,324	5,757	1,326,424
End Fund Balance				
Total Expenditures	2,564,505	765,323	5,757	1,793,425
Fund Balance			1,862,556	
Less Encumbered			765,323	
Available for Expenditure			1,097,233	

Future Property Purchases Reserve (420)				
Revenues:				
Local	25,000			25,000
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,178,110	(21,755)
Total Revenues	1,181,355		1,178,110	3,245

Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Total Expenditures	1,181,350			1,181,350
Fund Balance			1,178,110	

Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		12,694	998,889
Beg. Fund Balance *	1,356,628		1,331,229	25,399
Total Revenues	2,368,211		1,343,923	1,024,288

Expenditures:				
Support Services	988,107		83,289	904,818
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		83,289	2,284,922
Fund Balance			1,260,634	
Less Encumbered			0	
Available for Expenditure			1,260,634	

District Medical Group HRA (620)				
Revenues:				
Local	910,000		4,153	905,847
Beg. Fund Balance	3,217,270		3,426,177	(208,907)
Total Revenues	4,127,270		3,430,330	696,940

Expenditures:				
Support Services	1,114,655		49,092	1,065,563
End Fund Balance	3,012,615			3,012,615
Total Expenditures	4,127,270	0	49,092	4,078,178
Fund Balance			3,381,238	
Less Encumbered			0	
Available for Expenditure			3,381,238	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2024-25 Fiscal Year
JUNE 2025

Date	Payee	Description	Amount
6/6/2025	WRIGHT PUBLIC AFFAIRS LLC	BOND COMMUNICATIONS CONSULTANT	\$ 52,637.93
6/6/2025	SEIDLITZ EDUCATION	PROFESSIONAL DEVELOPMENT -ELL	\$ 109,400.00
6/6/2025	OREGON COAST COMMUNITY COLLEGE	WELDING, NURSING, CS, EARLY COLLEGE & DUAL CR	\$ 144,305.00
6/6/2025	SODEXO, INC & AFFILIATES (CUST)	CUSTODIAL CONTRACT 24-25	\$ 192,332.49
6/13/2025	MANCHESTER GRAND HYATT HOTEL	AVID-STAFF DEVELOPMENT	\$ 66,363.00
6/13/2025	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 29,727.76
6/13/2025	COYLE OUTSIDE LLC	OUTDOOR SCHOOL-TAFT ELEMENTARY	\$ 33,484.00
6/13/2025	EDDYVILLE CHARTER SCHOOL	24-25 SSF PAYMENTS	\$ 29,953.90
6/13/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 657,261.84
6/17/2025	STAGECRAFT INDUSTRIES, INC	BOND - STAGE CURTAIN & INSTALLATION	\$ 43,389.00
6/20/2025	UNIVERSITY OF WEST FLORIDA	GROW YOUR OWN - TUITION	\$ 27,000.00
6/20/2025	SUTTLE LAKE CAMP	OUTDOOR SCHOOL-NMS	\$ 37,914.00
6/20/2025	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$ 324,316.54
6/20/2025	SAVVAS LEARNING COMPANY LLC	SCIENCE CURRICULUM	\$ 110,850.64
6/20/2025	EDDYVILLE CHARTER SCHOOL	TIMBER PROCEEDS - CLEARING PROPERTY	\$ 30,841.95
6/27/2025	BUILDERS FIRST SOURCE	BOND-CVH ROOFING	\$ 39,775.00
6/27/2025	SILETZ VALLEY CHARTER SCHOOL	TITLE I REIMBURSEMENT	\$ 62,102.57

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2024-25 Fiscal Year
JULY 2025

Date	Payee	Description	Amount
7/3/2025	EDDYVILLE CHARTER SCHOOL	SIA & TITLE VI REIMBURSEMENT	\$ 63,274.87
7/3/2025	SILETZ VALLEY CHARTER SCHOOL	21ST CLC & TITLE I REIMBURSEMENT	\$ 41,224.85
7/10/2025	NORTHWEST TEXTBOOK DEPOSITORY	READING CURRICULUM	\$ 997,882.35
7/10/2025	LATHAM CENTERS, INC.	MONTHLY TUITUION-OUT OF STATE SPECIAL ED	\$ 28,768.80
7/10/2025	EDNETICS	CLOUD NETWORK SOFTWARE	\$ 27,534.78
7/10/2025	APPTGY INC	WEBSITE & COMMUNICATION SOFTWARE	\$ 42,510.00
7/11/2025	DELL MARKETING, LP	STUDENT CHROMEBOOKS	\$ 241,717.87
7/11/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 325,239.93
7/11/2025	SILETZ VALLEY CHARTER SCHOOL	CSI/TSI & TITLE I REIMBURSEMENT	\$ 80,779.85
7/18/2025	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$ 146,522.42
7/18/2025	BUILDERS FIRST SOURCE	BOND-ROOFING FOR CVH	\$ 30,004.80
7/25/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 39,038.41

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2025-26 Fiscal Year
JULY 2025

Date	Payee	Description	Amount
7/1/2025	NORTHSIDE FORD TRUCK SALES	TRANSIT CARGO VAN - COURIER	\$ 55,347.63
7/10/2025	PACE	25-26 PROPERTY & LIABILITY INSURANCE	\$ 1,090,552.00
7/18/2025	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 197,294.67
7/30/2025	EDDYVILLE CHARTER SCHOOL	25-26 SSF PAYMENTS-JULY (DOUBLE PMT)	\$ 549,736.59
7/30/2025	SILETZ VALLEY CHARTER SCHOOL	25-26 SSF PAYMENTS-JULY (DOUBLE PMT)	\$ 452,162.27
7/31/2025	WISEWOODWORKS & DESIGN LLC	GYM FLOOR REFINISHING	\$ 34,204.80
7/31/2025	STUTZMAN & KROPF CONTR. INC	BOND-REMOVAL OF ROOF LABOR-CVH	\$ 43,394.40
7/31/2025	RK CONSTRUCTION	CONCRETE RETAINING WALL-NHS	\$ 38,550.00
7/31/2025	OREGON ABATEMENT LLC	BOND-TAES CARPET REMOVAL AND DISPOSAL	\$ 59,870.00
7/31/2025	JERRY PRATER CONSTRUCTION, INC	BOND-ROOFING LABOR-CVH	\$ 104,793.00
7/31/2025	DISCOVERY EDUCATION INC	CURRICULUM-ELEMENTARY SCIENCE	\$ 385,179.00
7/31/2025	COPELAND LUMBER YARDS, INC	ROOFING AND BUILDING MATERIALS	\$ 35,582.49
7/31/2025	CARPET ONE FLOOR & HOME	BOND-CARPET FOR TAHS, SCE, TAES, TOES	\$ 52,708.98
7/31/2025	BROWN & BROWN NORTHWEST	25/26 SVC FEE, EXCESS CYBER & SAM COVERAGE	\$ 136,719.00

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
July 31, 2025**

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$ 40,009,685
Additions	3,324,670
Reductions	4,843,852
Ending Balance	\$ 38,490,503

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds

Beginning Balance	\$ 90,139
Additions	491,640
Reductions	0
Ending Balance	\$ 581,780

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds

Beginning Balance	\$ 101,132
Additions	559,977
Reductions	0
Ending Balance	\$ 661,109

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 9,814,821
Additions	7,047,266
Reductions	4,250,000
Ending Balance	\$ 12,612,087

Oregon Coast Bank - 9 Month Time CD (Fund 331 QSCB Sinking Fund)

3.94%

Beginning Balance	\$ 1,881,199
Additions	
Reductions	-
Ending Balance	\$ 1,881,199

Monthly Totals

Beginning Balance	\$ 51,896,977
Additions	\$ 11,423,553
Reductions	\$ 9,093,852
Ending Balance	\$ 54,226,677

Interest Rates

	<u>May</u>	<u>Jun</u>	<u>July</u>
LGIP	4.60%	4.60%	4.60%
Oregon Coast Bank	4.65%	4.65%	4.65%