

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2023-24

Year To Date Transactions as of August 31, 2023

	Period 1 Actual July '23	Period 2 Actual 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		267	194	336	31,032,370	7,235,663	515,075	280,699	1,026,342	155,045	175,196	1,088,227	368,690	41,878,105 *	41,878,114	-	(9)	0%
Prior years' taxes		168,049	101,808	106,324	64,762	100,489	34,262	37,035	96,375	(36,429)	37,656	78,170	53,189	841,691 *	805,000	-	36,691	0%
Interest on Investments	157,070	168,033	15,330	12,717	20,240	56,327	53,169	45,656	47,193	31,260	37,640	34,650	15,697	694,981	400,000	157,070	294,981	39%
Fees Charged to Grants			12,027	27,406	28,912	36,489	46,956	42,779	50,703	65,496	29,382	132,169	74,394	546,714	550,000	-	(3,286)	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	623	58,701	110,937	102,086	102,897	106,493	84,838	99,286	104,760	146,035	120,339	258,489	1,313,040	1,334,218	17,557	(21,178)	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		65												65		-	65	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,958,011	1,977,818	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			23,186,554	23,130,549	3,958,011	56,005	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	16,990,984													16,990,984	14,115,000	16,990,984	2,875,984	120%
Total Monthly Revenues	21,123,621	2,314,855	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	86,871,677	84,903,565	21,123,621	1,968,112	25%
CUMULATIVE RESOURCES	21,123,621	23,438,477	25,549,711	27,844,718	61,255,169	70,812,970	73,641,064	76,312,219	79,682,070	81,965,286	84,533,890	86,081,562	86,871,677					

EXPENDITURES																		
Salaries (100)	602,384	794,932	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		31,404,027	31,281,886	602,384	122,141	2%
Employee benefits (200)	267,886	358,026	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	18,305,579	18,374,837	267,886	(69,258)	1%
Purchased services (300)	986,152	997,439	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	17,872,244	18,356,147	986,152	(483,903)	5%
Supplies (400)	105,077	183,578	235,403	220,161	182,910	160,021	149,530	141,805	138,828	195,198	302,785	353,263	219,521	2,588,079	2,750,414	105,077	(162,335)	4%
Capital outlay (500)	11,704		3,509	6,882	12,701	9,492		5,191	12,755	8,308	10,808	500	20,887	102,737	143,000	11,704	(40,263)	8%
Insurance/Other (600)	818,463	85,876	17,259	20,149	17,673	14,288	10,391	8,495	5,678	9,394	36,275	12,758	13,956	1,070,654	1,002,281	818,463	68,373	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	2,419,851	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	75,648,320	84,903,565	2,791,666	(565,245)	3%
CUMULATIVE EXPENDITURES	2,791,666	5,211,518	10,530,924	16,324,563	22,267,557	28,365,167	38,462,184	44,384,928	50,289,837	56,179,613	62,607,994	74,985,008	75,648,320					
Month-end Fund Balance	18,331,955	18,226,959	15,018,787	11,520,155	38,987,612	42,447,803	35,178,880	31,927,292	29,392,232	25,785,673	21,925,896	11,096,554	11,223,356	11,223,356			18,331,955	

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 - Projected	43,861,680
Local Revenue included in 6/26/23 SSF Estimate	44,194,830
Estimated 2023/24 SSF Adjustment (May 2025)	333,151
Anticipated Ending Fund Balance	11,556,507
Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(8,690,000)
Excess Ending Fund Balance	2,866,507

Depends on Actual Local Revenue at Yr End

Expenditure Assumptions:

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

Licensed Negotiations ongoing - budget was at 2% COLA

	Monthly ADM - Prior Years						Monthly ADM	YTD ADM
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	ADMr Comparison	2023-24
	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	5072.2	June YTD	

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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	19	267	248	*
Prior years' taxes	127,577	168,049	40,472	*
Interest on Investments	16,286	168,033	151,747	Seg JE's not completed
Fees Charged to Grants	3,286		(3,286)	
Rentals			-	
Contributions			-	
Other Local Income	24,860	623	(24,237)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc		65	65	
STATE SOURCES:				
SSF- Current Year	1,921,812	1,977,818	56,006	*
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				
Total Monthly Revenue	2,093,841	2,314,855	221,014	
EXPENDITURES				
Salaries (100)	694,417	794,932	100,516	Contract Increases
Employee benefits (200)	371,094	358,026	(13,068)	
Purchased services (300)	1,406,878	997,439	(409,439)	
Supplies (400)	286,409	183,578	(102,832)	
Capital outlay (500)	38,874		(38,874)	
Insurance/Other (600)	103,100	85,876	(17,224)	
Interfund Transfers (700)				
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	2,900,772	2,419,851	(480,921)	

*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
 August 31, 2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	9,730	10,351											20,081
Cleaning Services		343,923											343,923
Repairs & Maint	5,104	48,291											53,395
Rentals	602	13,860											14,462
Utilities	7,603	37,963											45,566
Transportation	778	6,791											7,569
Travel	1,405	10,739											12,145
Telephone		8,000											8,000
Postage	559	1,893											2,451
Advertising		70											70
Printing & Binding		9,813											9,813
Data Lines		60											60
Charter School Pmts	914,194	457,783											1,371,977
Tuition		28,396											28,396
Audit Services													-
Legal Services													-
Architect/Engr Svcs													-
Neg/Labor Consltg													-
Managemnt Svcs													-
Data/Tech Svcs		3,000											3,000
Election Services													-
Other Gen Prof Svcs	46,178	16,508											62,685
Total	986,152	997,439	-	-	-	-	-	-	-	-	-	-	1,983,592

For Reference

Only:

Less Transportation	(778)	(6,791)	-	-	-	-	-	-	-	-	-	-	-
Charter Sch Pmts	(914,194)	(457,783)	-	-	-	-	-	-	-	-	-	-	-

Purchased

Services	71,180	532,866	-	-	-	-	-	-	-	-	-	-	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	754,099		21,495	732,604
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		1,509,745	(125,628)
Total Revenues	18,838,273		1,531,240	17,307,033
Expenditures:				
Instruction	7,848,625	2,397,646	161,973	5,289,006
Support Services	5,806,756	1,720,116	201,867	3,884,773
Enterprise	636,587	125,270	1,495	509,822
Facilities Acq & Const	3,446,650	1,383,907	917,967	1,144,775
End Fund Bal/Tfrs	1,099,655			1,099,655
Total Expenditures	18,838,273	5,626,940	1,283,302	11,928,030
Fund Balance			247,938 ***	
Indigenous Peoples (286)				
Revenues:				
Local				0
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		896	294,104
Support Services	110,000		2,003	107,997
End Fund Balance	100,000	100,000		0
Total Expenditures	505,000	100,000	2,899	402,101
Fund Balance			298,744	
Less Encumbered			100,000	
Available for Expenditure			198,744	

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

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	523,800			523,800
Beg. Fund Balance*			12,229	(12,229)
Total Revenues	523,800		12,229	511,571
Expenditures:				
Instruction	372,943	249,053	567	123,323
Support Services	58,544	10,535	2,493	45,516
Enterprise	92,313			92,313
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	523,800	259,588	3,060	261,152
Fund Balance			9,169 ***	
Student Investment Account (289/989)				
Revenues:				
State	4,228,625			4,228,625
Beg. Fund Balance*			283,265	(283,265)
Total Revenues	4,228,625		283,265	3,945,360
Expenditures:				
Instruction	1,942,573	1,413,210	35,286	494,076
Support Services	2,284,052	1,878,679	142,109	263,263
Enterprise	2,000			2,000
Facilities Acq & Const		15,756	16,400	(32,156)
End Fund Balance				
Total Expenditures	4,228,625	3,307,646	193,796	727,183
Fund Balance			89,469 ***	
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		128,759	14,241
Total Revenues	210,000		128,759	81,241
Expenditures:				
Instruction	123,483	7,058	2,367	114,058
Support Services	19,517		2,150	17,367
Enterprise				0
Facilities Acq & Const				
End Fund Balance	67,000	67,000		0
Total Expenditures	210,000	74,058	4,517	131,425
Fund Balance			124,242	
Less Encumbered			74,058	
Available for Expenditure			50,184	
High School Success (292)				
Revenues:				
State	1,589,075			1,589,075
Beg. Fund Balance *			(4,632)	4,632
Total Revenues	1,589,075		(4,632)	1,593,707
Expenditures:				
Instruction	742,590	405,368	17,704	319,518
Support Services	846,485	528,051	92,100	226,335
End Fund Balance				
Total Expenditures	1,589,075	933,419	109,803	545,853
Fund Balance			(114,435) ***	
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		912,253	460,747
Total Revenues	2,303,000		912,253	1,390,747
Expenditures:				
Support Services	681,587	197,687	86,427	397,473
Enterprise				
Facilities Acq & Const	1,621,413	152,536	324,117	1,144,759
End Fund Bal/Tfrs				
Total Expenditures	2,303,000	350,223	410,544	1,542,233
Fund Balance			501,709	
Less Encumbered			350,223	
Available for Expenditure			151,486	

* 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		43,412	(8,412)
Federal	3,663,253			3,663,253
Beg. Fund Balance *	900,000		1,377,555	(477,555)
Total Revenues	4,788,353		1,420,967	3,367,386
Expenditures:				
Instruction	115,160	73,082	15,635	26,443
Support Services	33,482	28,201	5,640	(360)
Enterprise	4,089,711	3,265,907	162,926	660,878
Facilities Acq & Const	300,000			300,000
End Fund Balance	250,000	250,000		0
Total Expenditures	4,788,353	3,617,190	184,201	986,961
Fund Balance			1,236,765	***

Student Activities (295)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	1,300,000		102,687	1,197,313
Beg. Fund Balance *	1,325,000		1,243,422	81,578
Total Revenues	2,625,000		1,346,109	1,278,891
Expenditures:				
Instruction	1,315,000	43,859	72,569	1,198,573
Support Services	95,000		852	94,148
Enterprise	45,000			45,000
Contingency	1,170,000			1,170,000
Total Expenditures	2,625,000	43,859	73,421	2,507,720
Fund Balance			1,272,688	
Less Encumbered			43,859	
Available for Expenditure			1,228,830	

Outdoor School for All (296)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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 August 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		18,921	26,979
Transfers	1,600,000			1,600,000
Beg. Fund Balance *	1,446,893		1,715,212	(268,319)
Total Revenues	3,228,808		1,734,133	1,494,675
Expenditures:				
Instruction	37,500			37,500
Support Services	729,739	57,771	69,000	602,968
Contingency	2,461,569			2,461,569
End Fund Balance				0
Total Expenditures	3,228,808	57,771	69,000	3,102,037
Fund Balance			1,665,133	
Less Encumbered			57,771	
Available for Expenditure			1,607,362	

Vehicle Replacement (299)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	5,082,765		201,304	4,881,461
Beg. Fund Balance *	10,563,450		10,595,489	(32,039)
Total Revenues	15,646,215		10,796,793	4,849,422
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			10,796,793	

GO Bonds Debt Service (330 & 331)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	6,104,995		23,279	6,081,716
Transfers	1,431,655			1,431,655
Beg. Fund Balance *	1,354,500		1,320,605	33,895
Total Revenues	8,891,150		1,343,884	7,547,266
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			1,343,884	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	1,095,672		57,153	1,038,519
Beg. Fund Balance *	1,563,700		1,779,558	(215,858)
Total Revenues	2,659,372		1,836,711	822,661
Expenditures:				
Support Services	459,372			459,372
Facilities Acq & Const	2,200,000	20,443	59,230	2,120,327
End Fund Balance				0
Total Expenditures	2,659,372	20,443	59,230	2,579,699
Fund Balance			1,777,481	
Less Encumbered			20,443	
Available for Expenditure			1,757,038	

Future Property Purchases Reserve (420)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
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)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	963,000		28,488	934,512
Beg. Fund Balance *	1,215,000		1,176,546	38,454
Total Revenues	2,178,000		1,205,034	972,966
Expenditures:				
Support Services	870,000		126,443	743,557
Contingency	1,308,000			1,308,000
Total Expenditures	2,178,000		126,443	2,051,557
Fund Balance			1,078,591	
Less Encumbered			0	
Available for Expenditure			1,078,591	

District Medical Group HRA (620)				
	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Revenues:				
Local	874,600		9,824	864,776
Beg. Fund Balance	2,120,000		2,122,797	(2,797)
Total Revenues	2,994,600		2,132,621	861,979
Expenditures:				
Support Services	440,000	40,712	48,023	351,265
End Fund Balance	2,554,600			2,554,600
Total Expenditures	2,994,600	40,712	48,023	2,905,865
Fund Balance			2,084,597	
Less Encumbered			40,712	
Available for Expenditure			2,043,886	

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

Date	Payee	Description	Amount
8/4/2023	BROWN & BROWN NORTHWEST	AIG EXCESS CYBER INSURANCE POLICY	29,574.96
8/4/2023	CARPET ONE FLOOR & HOME	FLOORING - TAHS, CVH, YVE, TAES	50,052.40
8/4/2023	DELL MARKETING, LP	CHROMEBOOKS & LICENSES, STAFF LAPTOPS	19,006.67
8/4/2023	FRONTLINE EDUCATION	HR SOFTWARE - ABSENCE/SUB MANAGEMENT	18,350.00
8/4/2023	MOOIMAN CONSULTING	PROF DEVELOPMENT - ADMINS & TEACHERS	29,854.00
8/4/2023	SCHOOL OUTFITTERS LLC	FURNITURE & CAFETERIA TABLES	64,497.19
8/4/2023	WOOZ FLOORING	FLOORING & SUPPLIES - TAES	10,543.75
8/11/2023	JERRY PRATER CONSTRUCTION, INC	ROOFING - TOHS	57,908.23
8/11/2023	QUALITY CONCRETE CONSTRUCTION CO	LABOR - CVH, NHS	29,111.00
8/11/2023	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	166,419.51
8/11/2023	ZCS ENGINEERING INC	SEISMIC PROJECT - YVE	18,033.00
8/18/2023	AMERICAN FLOOR SANDING INC.	GYM FLOOR REFINISHING - TAHS, TOHS, NMS, NHS, CVH, WHS	16,100.00
8/18/2023	COPELAND LUMBER YARDS, INC	SUPPLIES - VARIOUS LOCATIONS	10,867.29
8/18/2023	EDUPOINT EDUCATIONAL SYSTEMS	SYNERGY - STUDENT INFORMATION SYSTEM	51,116.54
8/18/2023	LATHAM CENTERS, INC.	SPECIAL ED TUITION - OUT OF STATE PLACEMENT	28,396.00
8/18/2023	PLATT ELECTRIC SUPPLY	SUPPLIES - VARIOUS LOCATIONS	17,392.44
8/18/2023	ROAD & DRIVEWAY CO	PAVING - TAHS	21,596.75
8/18/2023	SMEED COMMUNICATION SERVICES	LOCKDOWN BUTTON PILOT PROJECT - SCE/ECC	26,630.70
8/18/2023	STAND FOR CHILDREN LEADERSHIP CENTER	PROF DEVELOPMENT - CENTER FOR HS SUCCESS	54,792.00
8/18/2023	TOOLS FOR SCHOOLS, INC.	BOOK CREATOR SOFTWARE	16,200.00
8/18/2023	WOOZ FLOORING	FLOORING - YVE	10,824.75
8/25/2023	ARMORZONE	FOOTBALL HELMET LEASES - TAHS, TOHS	14,430.00
8/25/2023	COMMUNITY SERVICES CONSORTIUM	2023-24 SSF PAYMENT	12,299.00
8/25/2023	EDDYVILLE CHARTER SCHOOL	2023-24 SSF PAYMENT	234,312.00
8/25/2023	NORTHWEST TEXTBOOK DEPOSITORY	CURRICULUM - READING, WRITING	13,169.49
8/25/2023	SILETZ VALLEY CHARTER SCHOOL	2023-24 SSF PAYMENT	211,172.00
8/25/2023	VOYAGER SOPRIS LEARNING	SPECIAL ED CURRICULUM	32,340.40
8/25/2023	ZOOM VIDEO COMMUNICATIONS	COMMUNICATION/PRESENTATION SOFTWARE	18,690.00
8/28/2023	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	12,648.06
8/30/2023	PACE	INSURANCE CLAIM SETTLEMENT & DEDUCTIBLE	51,000.00
8/31/2023	AMAZON CAPITAL SERVICES	SUPPLIES - VARIOUS LOCATIONS	15,061.72
8/31/2023	CENTRAL RESTAURANT PRODUCTS	KITCHEN SUPPLIES - VARIOUS LOCATIONS	12,047.64
8/31/2023	FRONTLINE EDUCATION	HEALTH MANAGEMENT SOFTWARE	14,840.34
8/31/2023	INCIDENT IQ, LLC	TICKETING SOFTWARE - TECH & FACILITIES	17,267.15
8/31/2023	JAMES DRAYTON TRUCKING & EXCAVATING	GRADING, FILL & HAULOUT - TAHS	11,275.00
8/31/2023	LINCOLN GLASS CO., INC	ENTRANCE DOORS - YVE SAFETY VESTIBULE	16,400.00
8/31/2023	MID VALLEY VOLLEYBALL OFFICIALS ASSN	OFFICIALS FEES - TOHS, WHS, NMS, NHS	10,717.02
8/31/2023	O'BRIEN & COMPANY, LLC	SEISMIC PROJECT - YVE	780,865.98
8/31/2023	OETC	MS 365 SOFTWARE	17,233.65
8/31/2023	WARD'S MEDIATECH INC	LEARNING LAB EQUIPMENT	10,398.00
8/31/2023	WAXIE	CUSTODIAL SUPPLIES - VARIOUS LOCATIONS	33,796.76

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

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 34,179,667
Additions	1,750,902
Reductions	6,000,000
Ending Balance	<u>\$ 29,930,569</u>

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 10,471,581
Additions	6,045,435
Reductions	4,250,000
Ending Balance	<u>\$ 12,267,016</u>

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.425% APY	
Beginning Balance	\$ 46,343
Additions	87
Reductions	46,430
Ending Balance	<u>\$ -</u>

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
.75% APY	
Beginning Balance	\$ 377,801
Additions	
Reductions	-
Ending Balance	<u>\$ 377,801</u>

Monthly Totals	
Beginning Balance	\$ 45,075,392
Additions	7,796,424
Reductions	10,296,430
Ending Balance	<u>\$ 42,575,386</u>

<u>Interest Rates</u>	<u>June</u>	<u>July</u>	<u>August</u>
LGIP	4.05%	4.11%	4.42%
Oregon Coast Bank	4.18%	4.22%	4.59%