



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

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
<b>LOCAL SOURCES:</b>				
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)	
Rentals	1,457		(1,457)	
Contributions		591	591	
Other Local Income	110,937	28,673	(82,263)	
<b>INTERMEDIATE SOURCES:</b>				
ESD - Severe Disability Support			-	
County School Fund	42,947		(42,947) *	Not Received in Oct
Other, Hvy Eq Rent Tax, etc			-	
<b>STATE SOURCES:</b>				
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
<b>FEDERAL SOURCES:</b>				
Federal Forest Fees			-	No longer Local Revenue
Foster Care Transport Reimb			-	
<b>OTHER RESOURCES:</b>				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance				
<b>Total Monthly Revenue</b>	<b>2,295,006</b>	<b>3,774,465</b>	<b>1,479,459</b>	
<b>EXPENDITURES</b>				
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)				
<b>Total Monthly Expenditures</b>	<b>5,793,639</b>	<b>5,210,562</b>	<b>(583,077)</b>	

\*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	B 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	C 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
<b>Total</b>	<b>986,152</b>	<b>997,439</b>	<b>986,922</b>	<b>1,141,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,112,445</b>

**For Reference**

**Only:**

Less Transportation	(778)	(6,791)	(298,354)	(51,512)	-	-	-	-	-	-	-	-	-
Charter Sch Pmts	(914,194)	(457,783)	(457,783)	(457,783)	-	-	-	-	-	-	-	-	-

**Purchased**

<b>Services</b>	<b>71,180</b>	<b>532,866</b>	<b>230,785</b>	<b>632,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>A</b>
-----------------	---------------	----------------	----------------	----------------	----------	----------	----------	----------	----------	----------	----------	----------	----------

**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**

	Budget	Encumb'd	YTD Actual	Remaining
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
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)
<b>Total Revenues</b>	<b>18,838,273</b>		<b>2,075,746</b>	<b>16,762,527</b>
Expenditures:				
Instruction	7,848,625	2,251,266	800,347	4,797,012
Support Services	5,806,756	1,708,019	717,075	3,381,663
Enterprise	636,587	220,979	56,559	359,049
Facilities Acq & Const	3,446,650	560,286	1,935,511	950,853
End Fund Bal/Tfrs	1,099,655			1,099,655
<b>Total Expenditures</b>	<b>18,838,273</b>	<b>4,740,550</b>	<b>3,509,492</b>	<b>10,588,231</b>
<b>Fund Balance</b>			<b>(1,433,746)</b> ***	
<b>Indigenous Peoples (286)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	103,050		103,049	1
<b>Total Revenues</b>	<b>103,050</b>	<b>0</b>	<b>103,049</b>	<b>1</b>
Expenditures:				
Instruction	81,050			81,050
Support Services	22,000			22,000
End Fund Balance				0
<b>Total Expenditures</b>	<b>103,050</b>	<b>0</b>	<b>0</b>	<b>103,050</b>
<b>Fund Balance</b>			<b>103,049</b>	
Less Encumbered			0	
<b>Available for Expenditure</b>			<b>103,049</b>	
<b>Musical Instruments (287)</b>				
Revenues:				
Transfers				
Beg. Fund Balance*	505,000		301,643	203,357
<b>Total Revenues</b>	<b>505,000</b>		<b>301,643</b>	<b>203,357</b>
Expenditures:				
Instruction	295,000	39,545	23,229	232,226
Support Services	110,000		3,077	106,923
End Fund Balance	100,000	100,000		0
<b>Total Expenditures</b>	<b>505,000</b>	<b>139,545</b>	<b>26,305</b>	<b>339,150</b>
<b>Fund Balance</b>			<b>275,338</b>	
Less Encumbered			139,545	
<b>Available for Expenditure</b>			<b>135,793</b>	

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

	Budget	Encumb'd	YTD Actual	Remaining
<b>Pre-School Promise (288)</b>				
Revenues:				
State	523,800			523,800
Beg. Fund Balance*			12,229	(12,229)
<b>Total Revenues</b>	<b>523,800</b>		<b>12,229</b>	<b>511,571</b>
Expenditures:				
Instruction	372,943	309,437	69,559	(6,053)
Support Services	58,544	8,387	3,131	47,026
Enterprise	92,313			92,313
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>523,800</b>	<b>317,823</b>	<b>72,690</b>	<b>133,286</b>
<b>Fund Balance</b>			<b>(60,461)</b> ***	
<b>Student Investment Account (289/989)</b>				
Revenues:				
State	4,228,625			4,228,625
Beg. Fund Balance*			283,265	(283,265)
<b>Total Revenues</b>	<b>4,228,625</b>		<b>283,265</b>	<b>3,945,360</b>
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				
<b>Total Expenditures</b>	<b>4,228,625</b>	<b>3,091,545</b>	<b>1,177,042</b>	<b>(39,962)</b>
<b>Fund Balance</b>			<b>(893,777)</b> ***	
<b>Curriculum (290)</b>				
Revenues:				
Transfers	1,600,000			1,600,000
Beg. Fund Balance*	1,900,000		1,900,000	0
<b>Total Revenues</b>	<b>3,500,000</b>		<b>1,900,000</b>	<b>1,600,000</b>
Expenditures:				
Instruction	360,000			360,000
Contingency	3,140,000			3,140,000
End Fund Balance				
<b>Total Expenditures</b>	<b>3,500,000</b>		<b>0</b>	<b>3,500,000</b>
<b>Fund Balance</b>			<b>1,900,000</b>	
Less Encumbered			0	
<b>Available for Expenditure</b>			<b>1,900,000</b>	

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

\* 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>
<b>Food Services (294)</b>				
Revenues:				
Local	190,100		20	190,080
State	35,000		43,412	(8,412)
Federal	3,663,253		19,049	3,644,204
Beg. Fund Balance *	900,000		1,377,555	(477,555)
<b>Total Revenues</b>	<b>4,788,353</b>		<b>1,440,036</b>	<b>3,348,317</b>
Expenditures:				
Instruction	115,160	58,944	30,330	25,886
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			300,000
End Fund Balance	250,000	250,000		0
<b>Total Expenditures</b>	<b>4,788,353</b>	<b>3,276,132</b>	<b>623,804</b>	<b>888,417</b>
<b>Fund Balance</b>			<b>816,232</b> ***	

<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		439,567	860,433
Beg. Fund Balance *	1,325,000		1,243,422	81,578
<b>Total Revenues</b>	<b>2,625,000</b>		<b>1,682,989</b>	<b>942,011</b>
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
<b>Total Expenditures</b>	<b>2,625,000</b>	<b>60,514</b>	<b>311,466</b>	<b>2,253,021</b>
<b>Fund Balance</b>			<b>1,371,523</b>	
Less Encumbered			60,514	
<b>Available for Expenditure</b>			<b>1,311,009</b>	

<b>Outdoor School for All (296)</b>				
Revenues:				
State	149,098			149,098
<b>Total Revenues</b>	<b>149,098</b>		<b>0</b>	<b>149,098</b>
Expenditures:				
Instruction	142,398	13,727	5,883	122,788
Support Services	6,700			6,700
<b>Total Expenditures</b>	<b>149,098</b>	<b>13,727</b>	<b>5,883</b>	<b>129,488</b>
<b>Fund Balance</b>			<b>(5,883)</b> ***	

<b>ODE Facilities Grants (297)</b>				
Revenues:				
State Sources	10,000			10,000
<b>Total Revenues</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
Expenditures:				
Support Services	10,000			10,000
<b>Total Expenditures</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Fund Balance</b>				

\* 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**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Technology (298)</b>				
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)
<b>Total Revenues</b>	<b>3,228,808</b>		<b>1,748,228</b>	<b>1,480,580</b>
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
<b>Total Expenditures</b>	<b>3,228,808</b>	<b>230,908</b>	<b>94,198</b>	<b>2,903,702</b>
<b>Fund Balance</b>			<b>1,654,030</b>	
Less Encumbered			230,908	
<b>Available for Expenditure</b>			<b>1,423,122</b>	

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

<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	5,082,765		968,728	4,114,037
Beg. Fund Balance *	10,563,450		10,595,489	(32,039)
<b>Total Revenues</b>	<b>15,646,215</b>		<b>11,564,217</b>	<b>4,081,998</b>
Expenditures:				
Debt Service	6,116,208			6,116,208
End Fund Balance	9,530,007	9,530,007		0
<b>Total Expenditures</b>	<b>15,646,215</b>	<b>9,530,007</b>	<b>0</b>	<b>6,116,208</b>
<b>Fund Balance</b>			<b>11,564,217</b>	

<b>GO Bonds Debt Service (330 &amp; 331)</b>				
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
<b>Total Revenues</b>	<b>8,891,150</b>		<b>1,377,436</b>	<b>7,513,714</b>
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
<b>Total Expenditures</b>	<b>8,891,150</b>	<b>2,169,000</b>	<b>0</b>	<b>6,722,150</b>
<b>Fund Balance</b>			<b>1,377,436</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	1,095,672		139,945	955,727
Beg. Fund Balance *	1,563,700		1,779,558	(215,858)
<b>Total Revenues</b>	<b>2,659,372</b>		<b>1,919,503</b>	<b>739,869</b>
Expenditures:				
Support Services	459,372			459,372
Facilities Acq & Const	2,200,000	74,078	532,536	1,593,387
End Fund Balance				0
<b>Total Expenditures</b>	<b>2,659,372</b>	<b>74,078</b>	<b>532,536</b>	<b>2,052,759</b>
<b>Fund Balance</b>			<b>1,386,967</b>	
Less Encumbered			74,078	
<b>Available for Expenditure</b>			<b>1,312,889</b>	

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

<b>Dental/Vision Self Insurance (610)</b>				
Revenues:				
Local	963,000		180,478	782,522
Beg. Fund Balance *	1,215,000		1,176,546	38,454
<b>Total Revenues</b>	<b>2,178,000</b>		<b>1,357,024</b>	<b>820,976</b>
Expenditures:				
Support Services	870,000		275,468	594,532
Contingency	1,308,000			1,308,000
<b>Total Expenditures</b>	<b>2,178,000</b>		<b>275,468</b>	<b>1,902,532</b>
<b>Fund Balance</b>			<b>1,081,556</b>	
Less Encumbered			0	
<b>Available for Expenditure</b>			<b>1,081,556</b>	

<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	874,600		176,563	698,037
Beg. Fund Balance	2,120,000		2,122,797	(2,797)
<b>Total Revenues</b>	<b>2,994,600</b>		<b>2,299,360</b>	<b>695,240</b>
Expenditures:				
Support Services	440,000	65,810	105,541	268,650
End Fund Balance	2,554,600			2,554,600
<b>Total Expenditures</b>	<b>2,994,600</b>	<b>65,810</b>	<b>105,541</b>	<b>2,823,250</b>
<b>Fund Balance</b>			<b>2,193,819</b>	
Less Encumbered			65,810	
<b>Available for Expenditure</b>			<b>2,128,010</b>	

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

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Amount</b>
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	WEBSTAIRANT	NUTRITION SERVICES EQUIPMENT - VARIOUS LOCATIONS	16,668.78
10/13/2023	ROAD & DRIVEWAY CO	ADA STADIUM PAVING - TAHS	10,573.35
10/20/2023	WOZZ 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**

<b>Oregon State Treasury - Local Government Investment Pool</b>	
Beginning Balance	\$ 26,636,022
Additions	1,617,418
Reductions	7,500,000
<b>Ending Balance</b>	<b><u><u>\$ 20,753,440</u></u></b>

<b>Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds</b>	
Beginning Balance	\$ -
Additions	1,186,834
Reductions	
<b>Ending Balance</b>	<b><u><u>\$ 1,186,834</u></u></b>

<b>Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds</b>	
Beginning Balance	\$ -
Additions	1,585,769
Reductions	
<b>Ending Balance</b>	<b><u><u>\$ 1,585,769</u></u></b>

<b>Oregon Coast Bank - Money Market Account</b>	
Beginning Balance	\$ 11,108,825
Additions	7,548,668
Reductions	5,098,100
<b>Ending Balance</b>	<b><u><u>\$ 13,559,393</u></u></b>

<b>Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)</b>	
.75% APY	
Beginning Balance	\$ 378,515
Additions	-
Reductions	-
<b>Ending Balance</b>	<b><u><u>\$ 378,515</u></u></b>

<b>Monthly Totals</b>	
Beginning Balance	\$ 38,123,362
Additions	\$ 11,938,689
Reductions	\$ 12,598,100
<b>Ending Balance</b>	<b><u><u>\$ 37,463,951</u></u></b>

<u>Interest Rates</u>	<u>August</u>	<u>September</u>	<u>October</u>
LGIP	4.42%	4.63%	4.90%
Oregon Coast Bank	4.59%	4.72%	4.99%