

**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

OCEANLAKE ELEMENTARY	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
6 Classrooms / gym / restroom building addition	3,678,922	4,627,105	(948,183)	565	(948,747)						
Upgrade 7 classrooms	180,480	491,468	(310,988)	2,600	(313,588)						
Boiler, and associated equipment, replacement/Heating terminal replacement (UV's, perimeter radiation)/Multipurpose room heating & ventilation system replacement/DDC Control System	600,000	278,360	321,640	951	320,690						
Move/demo modular buildings	29,673	8,556	21,117	-	21,117						
Replace existing asphalt play area	37,577	-	37,577	-	37,577						
Paving	-	-	-	-	-	354,672	10,678	343,994			
Library remodeling	-	4,800	(4,800)	-	(4,800)	335,503	169,130	166,373			
Computer room remodeling	-	-	-	-	-	260,833	-	260,833			
Plumbing: replace remaining galv steel piping throughout	-	-	-	-	-	65,921	-	65,921			
Plumbing: replace flush valves, faucets, and bubblers throughout	-	-	-	-	-	65,742	11	65,731			
Landscaping (Site restoration - play field construct)	-	-	-	-	-	-	215,616	(215,616)	472,241	1,589	470,652
Small exhaust fan replacement	-	-	-	-	-				31,084	-	31,084
Miscellaneous repairs	-	-	-	-	-				20,901	-	20,901
Panelboard replacement	-	-	-	-	-				45,912	-	45,912
Replace remaining single pane windows	-	-	-	-	-				183,412	24,328	159,084
Replace roofing (BUR-no insul)	-	-	-	-	-				15,215	-	15,215
Demo stage floor, abandon bsmt, build new storage floor at gym level.	-	-	-	-	-				101,545	-	101,545
	\$4,526,652	\$5,410,289	\$ (883,637)	\$ 4,115	\$ (887,753)	\$1,082,671	\$ 395,435	\$ 687,236	\$870,310	\$ 25,917	\$ 844,393
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	667,531	634,487	33,043	-	33,043						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	61,705	86,284	(24,579)	-	(24,579)						
Project Management (3.2%)	179,504	184,508	(5,004)	26,704	(31,708)						
Permits, Fees and SDC (0.7%)	39,267	35,307	3,959	-	3,959						
Bond Expenses (0.5%)	28,048	-	28,048	-	28,048						
Misc - including objects 341,351,354,355,382,651 (0.3%)	16,829	12,494	4,335	-	4,335						
New Furniture, Equipment & Technology (2.3%)	129,019	115,173	13,846	3,411	10,435						
Project Contingency (10%)	560,950	-	560,950	-	560,950						
	\$1,682,851	\$ 1,068,253	\$ 614,598	\$ 30,115	\$ 584,483						
GRAND TOTAL	\$ 6,209,502	\$ 6,478,542	\$ (269,040)	\$ 34,230	\$ (303,270)	\$1,082,671	\$ 395,435	\$ 687,236	\$870,310	\$ 25,917	\$ 844,393

Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.

**LINCOLN COUNTY SCHOOL DISTRICT
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AS OF DECEMBER 31, 2013**

TAFT 7-12	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Track Overlay	200,000	162,518	37,482	-	37,482						
Baseball field/PIT	560,000	824,586	(264,586)	-	(264,586)						
Softball Field/South	100,000	123,604	(23,604)	-	(23,604)						
Replace roofing (metal with insulation)	1,618,084	2,028,444	(410,360)	-	(410,360)						
Air Handling System Repairs	227,489	185,108	286,410	36,232	250,178						
DDC Controls	244,030										
Plumbing System Repairs	-					93,790	-	93,790			
Emergency generator	-					103,437	-	103,437			
Replace parking lot lights	-								34,479	-	34,479
TVSS	-								9,111	-	9,111
	\$ 2,949,602	\$ 3,324,260	\$ (374,658)	\$ 36,232	\$ (410,890)	\$ 197,227	\$ -	\$ 197,227	\$ 43,590	\$ -	\$ 43,590
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	450,432	36,469	413,963	-	413,963						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	41,637	33,924	7,713	114	7,599						
Project Management (3.2%)	121,125	102,452	18,673	14,828	3,845						
Permits, Fees and SDC (0.7%)	26,496	5,729	20,767	-	20,767						
Bond Expenses (0.5%)	18,926	-	18,926		18,926						
Misc - including objects 341,351,354,355,382,651 (0.3%)	11,355	4,104	7,251	-	7,251						
New Furniture, Equipment & Technology (2.3%)	87,058	90,400	(3,341)	-	(3,341)						
Project Contingency (10%)	378,515	-	378,515	-	378,515						
	\$ 1,135,544	\$ 273,077	\$ 862,467	\$ 14,942	\$ 847,525						
GRAND TOTAL	\$ 4,085,146	\$ 3,597,337	\$ 487,809	\$ 51,174	\$ 436,635	\$ 197,227	\$ -	\$ 197,227	\$ 43,590	\$ -	\$ 43,590

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**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

TAFT ELEMENTARY	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
H&V, Unit Ventilator Replacement, Fans, and Rad refurb/DDC Control System	300,000	28,489	271,511	21,914	249,597						
6 Classroom addition	1,646,098	2,194,347	(548,249)	4,800	(553,049)						
Move/demo modular buildings	23,722	-	23,722	-	23,722						
Replace roofing (BUR-no insul)	121,011	-	121,011	-	121,011						
Replace roofing (Asphalt Shingle)	51,241	-	51,241	-	51,241						
Sidewalk	4,932	15,706	(10,774)	-	(10,774)						
Stairs	4,925	-	4,925	-	4,925						
Retaining wall	44,404	-	44,404	-	44,404						
Plumbing System Refurbish (faucets, galv steel piping)	-	-	-	-	-	126,126	-	126,126			
Landscaping	-	-	-	-	-				53,945	-	53,945
New main electrical service	-	-	-	-	-				68,976	-	68,976
Replace three panelboards	-	-	-	-	-				17,328	-	17,328
Remove abandoned cabling	-	-	-	-	-				10,374	-	10,374
Replace remaining single pane windows	-	-	-	-	-	-	332	(332)	361,291	-	361,291
	\$ 2,196,332	\$ 2,238,542	\$ (42,209)	\$ 26,714	\$ (68,924)	\$126,126	\$ 332	\$ 125,794	\$ 511,914	\$ -	\$ 511,914
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	322,376	262,377	60,000	-	60,000						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	29,800	43,578	(13,779)	-	(13,779)						
Project Management (3.2%)	86,689	76,749	9,941	11,108	(1,167)						
Permits, Fees and SDC (0.7%)	18,963	17,183	1,781	-	1,781						
Bond Expenses (0.5%)	13,545	-	13,545	-	13,545						
Misc - including objects 341,351,354,355,382,651 (0.3%)	8,127	8,431	(304)	-	(304)						
New Furniture, Equipment & Technology (2.3%)	62,308	47,989	14,319	1,975	12,344						
Project Contingency (10%)	270,905	-	270,905	-	270,905						
	\$ 812,714	\$ 456,306	\$ 356,408	\$ 13,083	\$ 343,325						
GRAND TOTAL	\$ 3,009,046	\$ 2,694,848	\$ 314,198	\$ 39,797	\$ 274,401	\$126,126	\$ 332	\$ 125,794	\$ 511,914	\$ -	\$ 511,914
Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.											

**LINCOLN COUNTY SCHOOL DISTRICT
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TOLEDO ELEMENTARY	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
10 Classrooms/ Admin area / Cafeteria addition	4,880,482	5,115,556	(235,074)	124,818	(359,892)						
Mechanical systems upgrades	74,157			-	(1,667)						
DDC Control System	127,180	203,003	(1,667)								
Replace roofing	224,610	270,836	(46,226)		(46,226)						
Landscaping	-		-		-	106,161	-	106,161			
Kitchen remodel	-		-		-	97,745	127,725	(29,980)			
Office remodel to 2 classrooms	-		-		-	357,261	166,594	190,667			
Plumbing Systems Upgrades	-		-		-	31,084	-	31,084			
	\$ 5,306,429	\$ 5,589,396	\$ (282,967)	\$ 124,818	\$ (407,785)	\$ 592,251	\$ 294,319	\$ 297,932	\$ -	\$ -	\$ -
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	902,093	609,342	292,750	-	292,750						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	83,387	33,285	50,102	-	50,102						
Project Management (3.2%)	242,580	189,372	53,207	27,408	25,799						
Permits, Fees and SDC (0.7%)	53,064	48,840	4,224	-	4,224						
Bond Expenses (0.5%)	37,903	-	37,903		37,903						
Misc - including objects 341,351,354,355,382,651 (0.3%)	22,742	7,571	15,171	-	15,171						
New Furniture, Equipment & Technology (2.3%)	174,354	171,545	2,809	-	2,809						
Project Contingency (10%)	758,061	-	758,061	-	758,061						
	\$ 2,274,184	\$ 1,059,955	\$ 1,214,229	\$ 27,408	\$ 1,186,820						
GRAND TOTAL	\$ 7,580,612	\$ 6,649,351	\$ 931,261	\$ 152,226	\$ 779,036	\$ 592,251	\$ 294,319	\$ 297,932	\$ -	\$ -	\$ -

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**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

TOLEDO JUNIOR/SENIOR HIGH		Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Parking lot improvements		347,078	562,462	(215,384)	-	(215,384)						
Elevator, lobby additions, hall remodeling		323,844	333,954	(10,111)	-	(10,111)						
Locker room remodel & addition / Weight room addition		1,591,319	2,348,372	(757,053)	-	(757,053)						
Football field - synthetic turf		900,000	639,429	260,571	-	260,571						
Track		250,000	247,491	2,509	-	2,509						
Baseball Field - synthetic turf		300,000	251,723	48,277	-	48,277						
Softball Field - synthetic turf		100,000	86,751	13,249	-	13,249						
4 Classroom addition & commons/Remodel locker room into new gym space / East vestibule addition		2,084,436	3,544,878	(1,460,442)	71,007	(1,531,449)						
West vestibule & restroom room addition		56,678	137,110	(80,432)	-	(80,432)						
Replace roofing (BUR - no insul)		122,821	123	122,698	-	122,698						
Heating System Replacement, Hot Water Option/Air Handling Systems Replacement / Improvement/DDC Control System		750,000	308,463	441,537	4,625	436,912						
Add ADA ramp to football and shop level		99,850	-	99,850	-	99,850						
Sidewalk & upper plaza		46,410	14,415	31,995	-	31,995						
Covered walkway		112,970	-	112,970	-	112,970						
Facelift @ west façade		-	-	-	-	-	86,450	-	86,450			
Art room remodel / expanded staff lounge		-	-	-	-	-	399,491	-	399,491			
Supplemental Systems (MDF Room, Kiln Room)		-	-	-	-	-	36,087	-	36,087			
Plumbing Systems Repairs		-	-	-	-	-	508,971	3,136	505,835			
Permits, Fees and SDC		-	-	-	-	-	68,958	-	68,958			
Relocate boiler controls		-	-	-	-	-	11,434	-	11,434			
Replace lights in classrooms		-	-	-	-	-	193,119	-	193,119			
Replace stair and provide ramp at North gym entry		-	-	-	-	-	34,580	-	34,580			
Provide wrestling mat storage in multi-purpose room		-	-	-	-	-	43,225	-	43,225			
Update kitchen		-	-	-	-	-	172,900	-	172,900			
Remodel stairs		-	-	-	-	-	25,935	-	25,935			
Landscaping		-	-	-	-	-	-	23,952	(23,952)	23,348	-	23,348
Change art room into custodial space		-	-	-	-	-	-	-	-	12,527	-	12,527
Replace remaining single glazed windows		-	-	-	-	-	-	8,357	(8,357)	565,729	-	565,729
		\$ 7,085,406	\$8,475,171	\$(1,389,765)	\$ 75,632	\$ (1,465,398)	\$1,581,150	\$ 35,444	\$ 1,545,706	\$ 601,604	\$ -	\$ 601,604
SOFT COSTS (30%)												
Architects and Engineers/Comissioning (11.9%)	11.90%	727,665	898,381	(170,716)	-	(170,716)						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	1.10%	67,263	65,013	2,250	-	2,250						
Project Management (3.2%)	3.20%	195,675	282,318	(86,643)	40,860	(127,503)						
Permits, Fees and SDC (0.7%)	0.70%	42,804	61,187	(18,383)	-	(18,383)						
Bond Expenses (0.5%)	0.50%	30,574	-	30,574	-	30,574						
Misc - including objects 341,351,354,355,382,651 (0.3%)	0.30%	18,345	22,813	(4,469)	-	(4,469)						
New Furniture, Equipment & Technology (2.3%)	2.30%	140,641	108,009	32,632	829	31,803						
Project Contingency (10%)	10%	611,483	-	611,483	-	611,483						
		\$ 1,834,450	\$1,437,722	\$ 396,729	\$ 41,689	\$ 355,040						
GRAND TOTAL		\$ 8,919,856	\$ 9,912,893	\$ (993,037)	\$ 117,321	\$ (1,110,358)	\$1,581,150	\$ 35,444	\$ 1,545,706	\$ 601,604	\$ -	\$ 601,604

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**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

SAM CASE ELEMENTARY		Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Hydronic Heating System conversion/DDC Controls		750,000	165,302	654,548	11,688	642,860						
Fan systems replacement		58,090										
Heater overcurrent protection		11,760										
Gym/restroom addition & 2 classroom/cooridor addition		1,596,689	2,623,383	(1,026,694)		(1,026,694)						
Sidewalks/Paving		42,000	171,661	(129,661)		(129,661)						
Update classrooms		549,723	692,326	(142,604)	4,782	(147,386)						
Plumbing Systems Refurbishment		-		-		-	88,073	158	87,915			
Domestic Hot water system replacement		-		-		-	260,635	-	260,635			
Expand Administration area and remodel		-		-		-	580,805	-	580,805			
Move playground equipment		-		-		-	-	155,432	(155,432)	25,400	-	25,400
Landscaping		-		-		-				61,545	2,170	59,375
New main electrical service		-		-		-				68,958	7,134	61,824
Replace remaining single pane windows		-		-		-				274,011	18,921	255,090
Replace roofing (BUR-no insul)		-		-		-				151,819	-	151,819
		\$ 3,008,262	\$ 3,652,672	\$ (644,411)	\$ 16,470	\$ (660,881)	\$ 929,513	\$ 155,590	\$ 773,923	\$ 581,733	\$ 28,224	\$ 553,509
SOFT COSTS (30%)												
Architects and Engineers/Comissioning (11.9%)	11.90%	383,904	308,202	75,703	-	75,703						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	1.10%	35,487	41,402	(5,915)	-	(5,915)						
Project Management (3.2%)	3.20%	103,235	123,088	(19,853)	17,815	(37,668)						
Permits, Fees and SDC (0.7%)	0.70%	22,583	112,611	(90,028)	-	(90,028)						
Bond Expenses (0.5%)	0.50%	16,130	-	16,130		16,130						
Misc - including objects 341,351,354,355,382,651 (0.3%)	0.30%	9,678	9,852	(173)	-	(173)						
New Furniture, Equipment & Technology (2.3%)	2.30%	74,200	74,101	99	70	29						
Project Contingency (10%)	10%	322,609	-	322,609	-	322,609						
		\$ 967,826	\$ 669,255	\$ 298,571	\$ 17,885	\$ 280,687						
GRAND TOTAL		\$ 3,976,088	\$ 4,321,928	\$ (345,839)	\$ 34,355	\$ (380,194)	\$ 929,513	\$ 155,590	\$ 773,923	\$ 581,733	\$ 28,224	\$ 553,509

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**LINCOLN COUNTY SCHOOL DISTRICT
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NEWPORT INTERMEDIATE	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Covered play area	217,039	200,805	16,233	-	16,233						
Mechanical Systems Improvements	38,850										
Air Handling Systems Repairs	139,213	112,655	243,365	-	243,365						
DDC Control System	177,958										
Plumbing Systems Improvements	-		-		-	51,450	1,464	49,986			
New generator fuel tank	-		-		-	23,045	-	26,439			
Auto-start for generator	-		-		-	3,394					
Replace exterior light housings	-		-		-	5,538	-	5,538			
Construct new boiler room in existing storage room	-		-		-	17,290	-	17,290			
Replace roofing (BUR-no insul)	-		-		-				582,932	-	582,932
	\$ 573,059	\$ 313,460	\$ 259,599	\$ -	\$ 259,599	\$ 100,717	\$ 1,464	\$ 99,253	\$582,932	\$ -	\$ 582,932
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	97,420	65,618	31,802	-	31,802						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	9,005	18,836	(9,831)	-	(9,831)						
Project Management (3.2%)	26,197	11,702	14,495	1,694	12,801						
Permits, Fees and SDC (0.7%)	5,731	1,284	4,447	-	4,447						
Bond Expenses (0.5%)	4,093	-	4,093	-	4,093						
Misc - including objects 341,351,354,355,382,651 (0.3%)	2,456	-	2,456	-	2,456						
New Furniture, Equipment & Technology (2.3%)	18,829	-	18,829	-	18,829						
Project Contingency (10%)	81,866	-	81,866	-	81,866						
	\$ 245,597	\$ 97,440	\$ 148,156	\$ 1,694	\$ 146,463						
GRAND TOTAL	\$ 818,655	\$ 410,900	407,755	\$ 1,694	\$ 406,061	\$ 100,717	\$ 1,464	\$ 99,253	\$582,932	\$ -	\$ 582,932

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NEWPORT HIGH	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Synthetic turf football field	900,000	644,355	255,645	-	255,645						
Move/demo modular buildings	23,723										
5 Classrooms/corridor additions/Hallway remodel	1,684,762	1,652,148	56,337	156,500	(100,163)						
Shop remodel	-					360,200	-	360,200			
Synthetic turf baseball infield	300,000	156,691	143,309	-	143,309						
Softball field	100,000	103,542	(3,542)	-	(3,542)						
Update (2) Science classrooms	85,750	473,159	(387,409)	-	(387,409)						
Heating/Vent/DCC System Improvements	440,000	34,461	405,539	59,240	346,299						
Replace roofing (BUR-no insul)	192,500	2,717	189,783	43,450	146,333	214,181	-	214,181			
Plumbing System Improvements	-					221,703	195	221,508			
Provide ADA accessible seating at Grandstand	-					17,290	-	17,290			
New main electrical service	-								137,917		
Grounding system	-								45,912	141,232	42,597
Replace gym lights	-								34,479	-	34,479
Replace remaining single pane windows	-								337,362	-	337,362
Repair Grandstand rust and paint	-								258,350	-	258,350
	\$ 3,726,735	\$3,067,073	\$ 659,662	\$ 259,190	\$ 400,472	\$ 813,374	\$ 195	\$ 813,179	\$ 814,020	\$141,232	\$ 672,788
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	337,745	197,439	140,306	-	140,306						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	31,220	34,603	(3,383)	-	(3,383)						
Project Management (3.2%)	90,822	99,094	(8,272)	14,342	(22,614)						
Permits, Fees and SDC (0.7%)	19,867	14,478	5,389	-	5,389						
Bond Expenses (0.5%)	14,191	-	14,191	-	14,191						
Misc - including objects 341,351,354,355,382,651 (0.3%)	8,515	10,347	(1,833)	-	(1,833)						
New Furniture, Equipment & Technology (2.3%)	65,278	56,422	8,856	1,422	7,435						
Project Contingency (10%)	283,819	-	283,819	-	283,819						
	\$ 851,458	\$ 412,384	\$ 439,074	\$ 15,764	\$ 423,310						
GRAND TOTAL	\$ 4,578,193	\$3,479,457	\$ 1,098,736	\$ 274,954	\$ 823,782	\$ 813,374	\$ 195	\$ 813,179	\$ 814,020	\$141,232	\$ 672,788

Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.

**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

NEWPORT PREP	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Move/demo modular buildings	11,792	820,939	(57,526)	-	(57,526)						
3 Classroom addition	751,622										
Heating/Ventilation System Improvements/DDC Control System	600,000	329,233	270,767	8,790	261,977						
Update classrooms (8 ea)	307,265	291,204	16,061	23,882	(7,821)						
Plumbing System Improvements	-	-	-	-	-	218,308	2,559	215,749			
New main electrical service	-	-	-	-	-	80,392	1,858	78,534			
Replace parking lot paving	-	-	-	-	-	314,332	34,500	279,832			
Replace roofing (BUR-no insul)	-	-	-	-	-				337,016	32,740	304,276
Grounding system	-	-	-	-	-				45,912	256	45,656
Replace remaining single pane windows	-	-	-	-	-				310,528	7,391	303,137
Replace siding on upper gym	-	-	-	-	-				77,805	-	77,805
Replace courtyard ramp to lower level	-	-	-	-	-				69,160	-	69,160
	\$ 1,670,678	\$ 1,441,376	\$ 229,302	\$ 32,672	\$ 196,630	\$ 613,032	\$ 38,917	\$ 574,115	\$840,421	\$40,387	\$ 800,034
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	182,015	95,416	86,599	-	86,599						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	16,825	33,525	(16,700)	-	(16,700)						
Project Management (3.2%)	48,945	46,374	2,571	6,712	(4,141)						
Permits, Fees and SDC (0.7%)	10,707	6,281	4,426	-	4,426						
Bond Expenses (0.5%)	7,648	-	7,648	-	7,648						
Misc - including objects 341,351,354,355,382,651 (0.3%)	4,589	5,342	(753)	-	(753)						
New Furniture, Equipment & Technology (2.3%)	35,179	-	35,179	-	35,179						
Project Contingency (10%)	152,954	-	152,954	-	152,954						
	\$ 458,862	\$ 186,937	\$ 271,925	\$ 6,712	\$ 265,213						
GRAND TOTAL	\$ 2,129,540	\$ 1,628,313	\$ 501,227	\$ 39,384	\$ 461,844	\$ 613,032	\$ 38,917	\$ 574,115	\$840,421	\$40,387	\$ 800,034
Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.											

**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

CRESTVIEW HEIGHTS	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Playground Improvements & Addition	100,000	176,476	(76,476)	565	(77,041)	-	-	-	-	-	-
Mechanical Systems Improvements	70,000					-	-	-	-	-	-
Air Handling Systems Repairs	70,000	144,809	65,191	326	64,865	-	-	-	-	-	-
DDC Control System	70,000					-	-	-	-	-	-
Music Room		470,361	(470,361)	399	(470,760)	-	8,813	(8,813)	-	-	-
Mold Mitigation									-	50,822	(50,822)
	\$ 310,000	\$ 791,647	\$ (481,647)	\$ 1,289	\$ (482,936)	\$ -	\$ 8,813	\$ (8,813)	\$ -	\$ 50,822	\$ (50,822)
SOFT COSTS (30%)											
Architects and Engineers/Commissioning (11.9%)	35,700	36,718	(1,018)	-	(1,018)						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	3,300	521	2,779	-	2,779						
Project Management (3.2%)	9,600	24,705	(15,105)	3,576	(18,681)						
Permits, Fees and SDC (0.7%)	2,100	4,154	(2,054)	-	(2,054)						
Bond Expenses (0.5%)	1,500	-	1,500	-	1,500						
Misc - including objects 341,351,354,355,382,651 (0.3%)	900	15	885	-	885						
New Furniture, Equipment & Technology (2.3%)	6,900	9,702	(2,802)	419	(3,222)						
Project Contingency (10%)	30,000	-	30,000	-	30,000						
	\$ 90,000	\$ 75,816	\$ 14,184	\$ 3,995	\$ 10,189						
GRAND TOTAL	\$ 400,000	\$ 867,463	\$ (467,463)	\$ 5,284	\$ (472,747)	\$ -	\$ 8,813	\$ (8,813)	\$ -	\$ 50,822	\$ (50,822)

Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.

**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

WALDPOR T HIGH SCHOOL	Net Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maint Fund	Building Maint Expenses Paid	(Over)/Under Budget
Athletic Complex	2,711,782	2,844,336	(132,554)	-	(132,554)				-	-	-
Type 5 high school building	11,099,447	15,387,915	(4,288,468)	383,753	(4,672,220)						
Generator replacement	-	-	-	-	-	137,953	-	137,953			
Classroom remodel to media center	-	-	-	-	-	639,298	-	639,298			
Classroom remodel from kindergarten to high school	-	-	-	-	-	511,438	-	511,438			
Landscaping	-	-	-	-	-				463,967	-	463,967
Replace 5 site lights	-	-	-	-	-				28,762	-	28,762
Freezer	-	-	-	-	-				53,193	-	53,193
Asbestos Survey & Demolition	-	-	-	-	-				-	250,178	(250,178)
	\$13,811,229	\$ 18,232,251	\$ (4,421,021)	\$ 383,753	\$ (4,804,774)	\$1,288,689	\$ -	\$1,288,689	\$545,922	\$250,178	\$ 295,744
SOFT COSTS (30%)											
Architects and Engineers/Comissioning (11.9%)	1,886,906	1,901,899	(14,992)	-	(14,992)						
Reimbursable Expenses/Survey & Geotech/Testing & Inspection/Hazmat Abatement (1.1%)	174,420	117,244	57,176	-	57,176						
Project Management (3.2%)	507,403	609,527	(102,124)	88,217	(190,342)						
Permits, Fees and SDC (0.7%)	110,994	117,456	(6,462)	-	(6,462)						
Bond Expenses (0.5%)	79,282	-	79,282	-	79,282						
Misc - including objects 341,351,354,355,382,651 (0.3%)	47,569	107,610	(60,041)	-	(60,041)						
New Furniture, Equipment & Technology (2.3%)	364,696	316,076	48,620	19,876	28,744						
Project Contingency (10%)	1,585,635	-	1,585,635	-	1,585,635						
	\$ 4,756,906	\$ 3,169,813	\$ 1,587,093	\$ 108,093	\$ 1,479,000						
GRAND TOTAL	\$ 18,568,136	\$ 21,402,064	\$ (2,833,929)	\$ 491,845	\$ (3,325,774)	\$ 1,288,689	\$ -	\$ 1,288,689	\$ 545,922	\$ 250,178	\$ 295,744
Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.											

**LINCOLN COUNTY SCHOOL DISTRICT
CAPITAL CONSTRUCTION (BOND) FUND EXPENDITURE REPORT
AS OF DECEMBER 31, 2013**

School	Bond Construction Costs	BOND Expenses Paid	(Over)/Under Budget	BOND Encumbrances	(Over)/Under Budget After Encumbrances	% of overall bond budget	% of overall expenses to date	CET Budget	CET Expenses Paid	(Over)/Under Budget	Building Maintenance Fund Budget	Building Maint Funds Paid	(Over)/Under Budget
OCEANLAKE ELEMENTARY	6,209,502	6,478,542	(269,040)	34,230	(303,270)	10.30%	10.54%	1,082,671	395,435	687,236	870,310	25,917	844,393
TAFT 7-12	4,085,146	3,597,337	487,809	51,174	436,635	6.78%	5.85%	197,227	-	197,227	43,590	-	43,590
TAFT ELEMENTARY	3,009,046	2,694,848	314,198	39,797	274,401	4.99%	4.39%	126,126	332	125,794	511,914	-	511,914
TOLEDO ELEMENTARY	7,580,612	6,649,351	931,261	152,226	779,036	12.58%	10.82%	592,251	294,319	297,932	-	-	-
TOLEDO JUNIOR/SENIOR HIGH	8,919,856	9,912,893	(993,037)	117,321	(1,110,358)	14.80%	16.13%	1,581,150	35,444	1,545,706	601,604	-	601,604
SAM CASE ELEMENTARY	3,976,088	4,321,928	(345,839)	34,355	(380,194)	6.60%	7.03%	929,513	155,590	773,923	581,733	28,224	553,509
NEWPORT INTERMEDIATE	818,655	410,900	407,755	1,694	406,061	1.36%	0.67%	100,717	1,464	99,253	582,932	-	582,932
NEWPORT HIGH	4,578,193	3,479,457	1,098,736	274,954	823,782	7.60%	5.66%	813,374	195	813,179	814,020	141,232	672,788
NEWPORT PREP	2,129,540	1,628,313	501,227	39,384	461,844	3.53%	2.65%	613,032	38,917	574,115	840,421	40,387	800,034
CRESTVIEW HEIGHTS	400,000	867,463	(467,463)	5,284	(472,747)	0.66%	1.41%	-	8,813	(8,813)	-	50,822	(50,822)
WALDPORT HIGH SCHOOL	18,568,136	21,402,064	(2,833,929)	491,845	(3,325,774)	30.81%	34.83%	1,288,689	-	1,288,689	545,922	250,178	295,744
GRAND TOTALS	\$ 60,274,774	\$ 61,443,095	\$ (1,168,321)	\$ 1,242,264	\$ (2,410,585)	100.00%	100.00%	\$7,324,750	\$930,509	\$ 6,394,241	\$ 5,392,446	\$ 536,761	\$ 4,855,685
Note: Projects funded with Construction Excise Tax (CET) funds and Building Maintenance (Sale of Property) Funds will be completed as funds become available.													