

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2013-14 as of March 30, 2014**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenue Funds (200-289 &amp; 900-989)</b>				
Revenues:				
Local	770,134		255,892	514,242
Intermediate	38,175		1,505	36,670
State	424,244		308,819	115,425
Federal	5,281,679		1,969,970	3,311,709
Other			60,000	(60,000)
Beg. Fund Balance *	239,298		331,208	(91,910)
<b>Total Revenues</b>	<b>6,753,530</b>		<b>2,927,394</b>	<b>3,826,136</b>
Expenditures:				
Instruction	1,904,524	712,444	1,179,558	12,521
Support Services	3,702,965	908,445	1,884,785	909,735
Enterprise	722,743	2,036	33,992	686,714
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
<b>Total Expenditures</b>	<b>6,514,232</b>	<b>1,622,926</b>	<b>3,098,335</b>	<b>1,792,971</b>
Fund Balance			(170,941)	

<b>Waldport High School &amp; Toledo 7-12 Small Schools Grant (291)</b>				
Revenues:				
Local	250		671	(421)
State	78,500			78,500
Beg. Fund Balance *	185,820		190,494	(4,674)
<b>Total Revenues</b>	<b>264,570</b>		<b>191,165</b>	<b>73,405</b>
Expenditures:				
Instruction	167,471	3,649	7,202	156,620
Support Services	18,599	3,525	7,386	7,688
End Fund Balance	78,500			78,500
<b>Total Expenditures</b>	<b>264,570</b>	<b>7,174</b>	<b>14,587</b>	<b>242,808</b>
Fund Balance			176,578	

<b>Building Maintenance Fund (293)</b>				
Revenues:				
Local	4,000		30,684	(26,684)
Sale of Assets	1,000,000		6,000	994,000
Beg. Fund Balance *	2,875,000		2,702,341	172,659
<b>Total Revenues</b>	<b>3,879,000</b>		<b>2,739,025</b>	<b>1,139,975</b>
Expenditures:				
Instruction				
Support Services	2,250,000	216,707	905,094	1,128,199
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
<b>Total Expenditures</b>	<b>3,879,000</b>	<b>216,707</b>	<b>935,572</b>	<b>2,726,721</b>
Fund Balance			1,803,453	

\* Beginning Fund Balances have been audited  
Fund Balances do not include Encumbered expenditures

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Food Services (294)</b>				
Revenues:				
Local	311,515		145,411	166,104
State	17,500			17,500
Federal	1,474,127		861,387	612,740
Beg. Fund Balance *	50,000		58,254	(8,254)
<b>Total Revenues</b>	<b>1,853,142</b>		<b>1,065,052</b>	<b>788,090</b>
Expenditures:				
Support Services	22,892	9,571	28,003	(14,682)
Enterprise	1,830,250	570,835	1,082,891	176,524
<b>Total Expenditures</b>	<b>1,853,142</b>	<b>580,406</b>	<b>1,110,894</b>	<b>161,842</b>
Fund Balance			(45,842)	

<b>ODE Facilities Grant (297)</b>				
Revenues:				
Local			3,035	(3,035)
State			908,132	
Beg. Fund Balance *	1,497,500		854,712	642,788
<b>Total Revenues</b>	<b>1,497,500</b>		<b>1,765,879</b>	<b>(268,379)</b>
Expenditures:				
Instruction	1,375,000	43	13,878	1,361,079
Support Services	122,500	13,817	709,613	(600,930)
<b>Total Expenditures</b>	<b>1,497,500</b>	<b>13,860</b>	<b>723,491</b>	<b>760,149</b>
Fund Balance			1,042,388	

<b>Technology Fund (298)</b>				
Revenues:				
Local	226,650		117,403	109,247
Local - Taxes	225,600		102,620	122,981
Beg. Fund Balance	475,000		579,359	(104,359)
<b>Total Revenues</b>	<b>927,250</b>		<b>799,381</b>	<b>127,869</b>
Expenditures:				
Instruction	415,000		82,498	332,502
Support Services	350,000	28,995	109,670	211,336
End Fund Balance	162,250			162,250
<b>Total Expenditures</b>	<b>927,250</b>	<b>28,995</b>	<b>192,168</b>	<b>706,088</b>
Fund Balance			607,214	

<b>Vehicle Replacement Fund (299)</b>				
Revenues:				
Local	40,050		120	39,930
Beg. Fund Balance *	28,500		33,250	(4,750)
<b>Total Revenues</b>	<b>68,550</b>		<b>33,370</b>	<b>35,180</b>
Expenditures:				
Support Services	68,550			68,550
End Fund Balance				
<b>Total Expenditures</b>	<b>68,550</b>			<b>68,550</b>
Fund Balance			33,370	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Debt Service Fund PERS Bonds (320)</b>				
Revenues:				
Local	3,747,225		2,337,073	1,410,153
Other				
Beg. Fund Balance *	2,920,766		3,040,988	(120,222)
<b>Total Revenues</b>	<b>6,667,991</b>		<b>5,378,060</b>	<b>1,289,931</b>
Expenditures:				
Other	3,688,586		3,350,537	338,049
End Fund Balance	2,979,405			2,979,405
<b>Total Expenditures</b>	<b>6,667,991</b>		<b>3,350,537</b>	<b>3,317,454</b>
Fund Balance			2,027,523	

<b>Debt Service Fund (330)</b>				
Revenues:				
Local	5,129,600		4,779,322	350,278
Beg. Fund Balance *			688,019	(688,019)
<b>Total Revenues</b>	<b>5,129,600</b>		<b>5,467,341</b>	<b>(337,741)</b>
Expenditures:				
Other	4,659,185		957,460	3,701,725
End Fund Balance	470,415			470,415
<b>Total Expenditures</b>	<b>5,129,600</b>		<b>957,460</b>	<b>4,172,140</b>
Fund Balance			4,509,882	

<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	226,250		294,033	(67,783)
Other				
Beg. Fund Balance *	150,000		233,315	(83,315)
<b>Total Revenues</b>	<b>376,250</b>		<b>527,348</b>	<b>(151,098)</b>
Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250	10,750	94,826	270,674
End Fund Balance				
<b>Total Expenditures</b>	<b>376,250</b>	<b>10,750</b>	<b>94,826</b>	<b>270,674</b>
Fund Balance			432,522	

<b>Self Insurance Fund (610)</b>				
Revenues:				
Local	756,000		472,880	283,120
Beg. Fund Balance *	600,000		629,649	(29,649)
<b>Total Revenues</b>	<b>1,356,000</b>		<b>1,102,529</b>	<b>253,471</b>
Expenditures:				
Support Services	786,500		538,004	248,496
End Fund Balance	569,500			569,500
<b>Total Expenditures</b>	<b>1,356,000</b>		<b>538,004</b>	<b>817,996</b>
Fund Balance			564,525	