

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of December 31, 2013**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289 & 900-989)				
Revenues:				
Local	675,044		78,922	596,122
Intermediate	38,175			38,175
State	257,766		1,597	256,169
Federal	5,441,292		797,280	4,644,012
Other			60,000	(60,000)
Beg. Fund Balance *	239,298		331,208	(91,910)
Total Revenues	6,651,575		1,269,007	5,382,568
Expenditures:				
Instruction	1,881,817	1,237,882	731,539	(87,604)
Support Services	3,644,957	1,233,432	1,138,945	1,272,580
Enterprise	701,503	1,582	20,268	679,653
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	6,412,277	2,472,896	1,890,752	2,048,629
Fund Balance			(621,746)	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Waldport High School & Toledo 7-12 Small Schools Grant (291)				
Revenues:				
Local	250		513	(263)
State	78,500			78,500
Beg. Fund Balance *	185,820		190,494	(4,674)
Total Revenues	264,570		191,007	73,563
Expenditures:				
Instruction	167,471	5,603	4,144	157,725
Support Services	18,599	6,835	4,628	7,136
End Fund Balance	78,500			78,500
Total Expenditures	264,570	12,438	8,771	243,361
Fund Balance			182,236	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance Fund (293)				
Revenues:				
Local	4,000		19,743	(15,743)
Sale of Assets	1,000,000		6,000	994,000
Beg. Fund Balance *	2,875,000		2,702,341	172,659
Total Revenues	3,879,000		2,728,084	1,150,916
Expenditures:				
Instruction				
Support Services	2,250,000	27,848	613,253	1,608,899
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
Total Expenditures	3,879,000	27,848	643,730	3,207,421
Fund Balance			2,084,354	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	311,515		84,492	227,023
State	17,500			17,500
Federal	1,474,127		220,367	1,253,760
Beg. Fund Balance *	50,000		58,254	(8,254)
Total Revenues	1,853,142		363,113	1,490,029
Expenditures:				
Support Services	22,892	19,142	18,858	(15,108)
Enterprise	1,830,250	1,028,275	579,808	222,167
Total Expenditures	1,853,142	1,047,418	598,666	207,059
Fund Balance			(235,552)	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
ODE Facilities Grant (297)				
Revenues:				
Local			2,316	(2,316)
State				
Beg. Fund Balance *	1,497,500		854,712	642,788
Total Revenues	1,497,500		857,028	640,472
Expenditures:				
Instruction	1,375,000		11,480	1,363,520
Support Services	122,500		4,109	118,391
Total Expenditures	1,497,500		15,589	1,481,911
Fund Balance			841,439	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology Fund (298)				
Revenues:				
Local	226,650		114,926	111,724
Local - Taxes	225,600		77,719	147,881
Beg. Fund Balance	475,000		579,359	(104,359)
Total Revenues	927,250		772,005	155,245
Expenditures:				
Instruction	415,000	1,460	82,397	331,143
Support Services	350,000	59,785	54,436	235,779
End Fund Balance	162,250			162,250
Total Expenditures	927,250	61,245	136,834	729,171
Fund Balance			635,171	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement Fund (299)				
Revenues:				
Local	40,050		91	39,959
Beg. Fund Balance *	28,500		33,250	(4,750)
Total Revenues	68,550		33,341	35,209
Expenditures:				
Support Services	68,550			68,550
End Fund Balance				
Total Expenditures	68,550			68,550
Fund Balance			33,341	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	3,747,225		1,370,575	2,376,650
Other				
Beg. Fund Balance *	2,920,766		3,040,988	(120,222)
Total Revenues	6,667,991		4,411,563	2,256,428
Expenditures:				
Other	3,688,586		2,336,691	1,351,895
End Fund Balance	2,979,405			2,979,405
Total Expenditures	6,667,991		2,336,691	4,331,300
Fund Balance			2,074,872	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund (330)				
Revenues:				
Local	5,129,600		4,535,616	593,984
Beg. Fund Balance *			688,019	(688,019)
Total Revenues	5,129,600		5,223,635	(94,035)
Expenditures:				
Other	4,659,185		957,460	3,701,725
End Fund Balance	470,415			470,415
Total Expenditures	5,129,600		957,460	4,172,140
Fund Balance			4,266,176	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	226,250		118,610	107,640
Other				
Beg. Fund Balance *	150,000		233,315	(83,315)
Total Revenues	376,250		351,925	24,325
Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250		94,826	281,424
End Fund Balance				
Total Expenditures	376,250		94,826	281,424
Fund Balance			257,099	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Self Insurance Fund (610)				
Revenues:				
Local	756,000		284,832	471,168
Beg. Fund Balance *	600,000		629,649	(29,649)
Total Revenues	1,356,000		914,481	441,519
Expenditures:				
Support Services	786,500		359,488	427,012
End Fund Balance	569,500			569,500
Total Expenditures	1,356,000		359,488	996,512
Fund Balance			554,993	

* Beginning Fund Balances have been audited