

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of February 28, 2014**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289 & 900-989)				
Revenues:				
Local	695,134		133,033	562,101
Intermediate	38,175		1,505	36,670
State	415,674		279,850	135,824
Federal	5,050,951		1,916,264	3,134,687
Other			60,000	(60,000)
Beg. Fund Balance *	239,298		331,208	(91,910)
Total Revenues	6,439,232		2,721,861	3,717,371
Expenditures:				
Instruction	1,881,817	829,780	1,022,701	29,336
Support Services	3,644,957	965,011	1,648,242	1,031,704
Enterprise	701,503	1,576	30,122	669,806
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	6,412,277	1,796,367	2,701,064	1,914,846
Fund Balance			20,796	

Waldport High School & Toledo 7-12 Small Schools Grant (291)				
Revenues:				
Local	250		671	(421)
State	78,500			78,500
Beg. Fund Balance *	185,820		190,494	(4,674)
Total Revenues	264,570		191,165	73,405
Expenditures:				
Instruction	167,471	4,203	6,189	157,080
Support Services	18,599	4,407	6,504	7,688
End Fund Balance	78,500			78,500
Total Expenditures	264,570	8,609	12,693	243,268
Fund Balance			178,472	

Building Maintenance Fund (293)				
Revenues:				
Local	4,000		30,572	(26,572)
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		2,738,913	1,140,087
Expenditures:				
Instruction				
Support Services	2,250,000	15,079	873,733	1,361,189
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
Total Expenditures	3,879,000	15,079	904,210	2,959,711
Fund Balance			1,834,703	

* Beginning Fund Balances have been audited

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	311,515		127,094	184,421
State	17,500			17,500
Federal	1,474,127		853,720	620,407
Beg. Fund Balance *	50,000		58,254	(8,254)
Total Revenues	1,853,142		1,039,068	814,074
Expenditures:				
Support Services	22,892	12,762	24,978	(14,848)
Enterprise	1,830,250	752,567	900,716	176,968
Total Expenditures	1,853,142	765,329	925,694	162,120
Fund Balance			113,375	

ODE Facilities Grant (297)				
Revenues:				
Local			3,035	(3,035)
State				
Beg. Fund Balance *	1,497,500		854,712	642,788
Total Revenues	1,497,500		857,747	639,753
Expenditures:				
Instruction	1,375,000	1,024	12,897	1,361,079
Support Services	122,500	267,970	70,463	(215,933)
Total Expenditures	1,497,500	268,994	83,359	1,145,147
Fund Balance			774,387	

Technology Fund (298)				
Revenues:				
Local	226,650		117,403	109,247
Local - Taxes	225,600		94,220	131,380
Beg. Fund Balance	475,000		579,359	(104,359)
Total Revenues	927,250		790,981	136,269
Expenditures:				
Instruction	415,000		82,498	332,502
Support Services	350,000	38,985	98,667	212,348
End Fund Balance	162,250			162,250
Total Expenditures	927,250	38,985	181,165	707,100
Fund Balance			609,817	

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

	<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		2,010,768	1,736,457
Other				
Beg. Fund Balance *	2,920,766		3,040,988	(120,222)
Total Revenues	6,667,991		5,051,756	1,616,235
Expenditures:				
Other	3,688,586		3,012,588	675,998
End Fund Balance	2,979,405			2,979,405
Total Expenditures	6,667,991		3,012,588	3,655,403
Fund Balance			2,039,168	

Debt Service Fund (330)				
Revenues:				
Local	5,129,600		4,651,416	478,184
Beg. Fund Balance *			688,019	(688,019)
Total Revenues	5,129,600		5,339,435	(209,835)
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			4,381,976	

Capital Construction Fund (405)				
Revenues:				
Local	226,250		259,685	(33,435)
Other				
Beg. Fund Balance *	150,000		233,315	(83,315)
Total Revenues	376,250		493,000	(116,750)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250	10,750	94,826	270,674
End Fund Balance				
Total Expenditures	376,250	10,750	94,826	270,674
Fund Balance			398,174	

Self Insurance Fund (610)				
Revenues:				
Local	756,000		409,902	346,098
Beg. Fund Balance *	600,000		629,649	(29,649)
Total Revenues	1,356,000		1,039,551	316,449
Expenditures:				
Support Services	786,500		481,130	305,370
End Fund Balance	569,500			569,500
Total Expenditures	1,356,000		481,130	874,870
Fund Balance			558,421	