

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of July 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		3,139	671,905
Intermediate	38,175			38,175
State	257,766		12,889	244,877
Federal	5,448,157			5,448,157
Beg. Fund Balance *	239,298		239,298	0
Total Revenues	<u>6,658,440</u>		<u>255,326</u>	<u>6,403,114</u>
Expenditures:				
Instruction	1,888,682	292,981	5,195	1,590,506
Support Services	3,644,957	793,551	137,406	2,714,000
Enterprise	701,503	516	805	700,182
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	<u>6,419,142</u>	<u>1,087,048</u>	<u>143,405</u>	<u>5,188,689</u>
Fund Balance			<u>111,921</u>	

Waldport High School & Toledo 7-12

Small Schools Grant (291)

Revenues:				
Local	250			250
State	78,500			78,500
Beg. Fund Balance *	185,820		190,666	(4,846)
Total Revenues	<u>264,570</u>		<u>190,666</u>	<u>73,904</u>

Expenditures:				
Instruction	167,471			167,471
Support Services	18,599	8,108		10,491
End Fund Balance	78,500			78,500
Total Expenditures	<u>264,570</u>	<u>8,108</u>	<u>0</u>	<u>256,462</u>
Fund Balance			<u>190,666</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		1,378	2,622
Sale of Assets	1,000,000			1,000,000
Beg. Fund Balance *	2,875,000		2,844,486	30,514
Total Revenues	<u>3,879,000</u>		<u>2,845,864</u>	<u>1,033,136</u>

Expenditures:				
Instruction				
Support Services	2,250,000	216,601	31,124	2,002,275
Facilities Acq. & Constr.	1,629,000		22,928	1,606,072
End Fund Balance				
Total Expenditures	<u>3,879,000</u>	<u>216,601</u>	<u>54,053</u>	<u>3,608,346</u>
Fund Balance			<u>2,791,811</u>	

* Beginning Fund Balances are estimated and unaudited

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	311,515			311,515
State	17,500			17,500
Federal	1,474,127			1,474,127
Beg. Fund Balance *	50,000		32,503	17,497
Total Revenues	<u>1,853,142</u>		<u>32,503</u>	<u>1,820,639</u>
Expenditures:				
Support Services	22,892	34,989	3,181	(15,278)
Enterprise	1,830,250	21,984	4,335	1,803,931
Total Expenditures	<u>1,853,142</u>	<u>56,973</u>	<u>7,516</u>	<u>1,788,653</u>
Fund Balance			<u>24,987</u>	

ODE Facilities Grant (297)

Revenues:				
Local				
State				
Beg. Fund Balance *	1,497,500		1,497,500	
Total Revenues	<u>1,497,500</u>		<u>1,497,500</u>	

Expenditures:				
Instruction	1,375,000			1,375,000
Support Services	122,500			122,500
Total Expenditures	<u>1,497,500</u>			<u>1,497,500</u>
Fund Balance			<u>1,497,500</u>	

Technology Fund (298)

Revenues:				
Local	226,650			226,650
Local - Taxes	225,600		20,748	204,852
Beg. Fund Balance	475,000		558,802	(83,802)
Total Revenues	<u>927,250</u>		<u>579,550</u>	<u>347,700</u>

Expenditures:				
Instruction	415,000	79,845		335,155
Support Services	350,000	96,004	9,610	244,387
End Fund Balance	162,250			162,250
Total Expenditures	<u>927,250</u>	<u>175,849</u>	<u>9,610</u>	<u>741,791</u>
Fund Balance			<u>569,940</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,050			40,050
Beg. Fund Balance *	28,500		3,163	25,337
Total Revenues	<u>68,550</u>		<u>3,163</u>	<u>65,387</u>

Expenditures:				
Support Services	68,550		(86)	68,636
End Fund Balance				
Total Expenditures	<u>68,550</u>		<u>(86)</u>	<u>68,636</u>
Fund Balance			<u>3,249</u>	

	<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		72,603	3,674,622
Other				
Beg. Fund Balance *	2,920,766		3,039,890	(119,124)
Total Revenues	<u>6,667,991</u>		<u>3,112,493</u>	<u>3,555,498</u>
Expenditures:				
Other	3,688,586		645,175	3,043,411
End Fund Balance	2,979,405			2,979,405
Total Expenditures	<u>6,667,991</u>		<u>645,175</u>	<u>6,022,816</u>
Fund Balance			<u>2,467,318</u>	

Debt Service Fund (330)

Revenues:				
Local	5,129,600		24,533	5,105,067
Beg. Fund Balance *			663,300	(663,300)
Total Revenues	<u>5,129,600</u>		<u>687,833</u>	<u>4,441,767</u>

Expenditures:				
Other	4,659,185			4,659,185
End Fund Balance	470,415			470,415
Total Expenditures	<u>5,129,600</u>			<u>5,129,600</u>
Fund Balance			<u>687,833</u>	

Capital Construction Fund (405)

Revenues:				
Local	226,250		18,952	207,298
Other				
Beg. Fund Balance *	150,000		233,218	(83,218)
Total Revenues	<u>376,250</u>		<u>252,170</u>	<u>124,080</u>

Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250			376,250
End Fund Balance				
Total Expenditures	<u>376,250</u>			<u>376,250</u>
Fund Balance			<u>252,170</u>	

Self Insurance Fund (610)

Revenues:				
Local	756,000		19,868	736,132
Beg. Fund Balance *	600,000		629,418	(29,418)
Total Revenues	<u>1,356,000</u>		<u>649,286</u>	<u>706,714</u>

Expenditures:				
Support Services	786,500		65,320	721,180
End Fund Balance	569,500			569,500
Total Expenditures	<u>1,356,000</u>		<u>65,320</u>	<u>1,290,680</u>
Fund Balance			<u>583,966</u>	