

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of November 30, 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		65,641	609,403
Intermediate	38,175			38,175
State	257,766		1,597	256,169
Federal	5,441,292		581,568	4,859,724
Beg. Fund Balance *	239,298		331,208	(91,910)
Total Revenues	<u>6,651,575</u>		<u>980,013</u>	<u>5,671,561</u>
Expenditures:				
Instruction	1,881,817	1,237,882	568,052	75,884
Support Services	3,644,957	1,233,432	902,418	1,509,107
Enterprise	701,503	1,582	15,999	683,922
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	<u>6,412,277</u>	<u>2,472,896</u>	<u>1,486,469</u>	<u>2,452,913</u>
Fund Balance			<u>(506,456)</u>	

**Waldport High School & Toledo 7-12
Small Schools Grant (291)**

Revenues:				
Local	250		428	(178)
State	78,500			78,500
Beg. Fund Balance *	185,820		190,494	(4,674)
Total Revenues	<u>264,570</u>		<u>190,922</u>	<u>73,648</u>
Expenditures:				
Instruction	167,471	6,527	2,954	157,990
Support Services	18,599	7,811	3,651	7,136
End Fund Balance	78,500			78,500
Total Expenditures	<u>264,570</u>	<u>14,338</u>	<u>6,605</u>	<u>243,626</u>
Fund Balance			<u>184,317</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		11,188	(7,188)
Sale of Assets	1,000,000		6,000	994,000
Beg. Fund Balance *	2,875,000		2,702,341	172,659
Total Revenues	<u>3,879,000</u>		<u>2,719,529</u>	<u>1,159,471</u>
Expenditures:				
Instruction				
Support Services	2,250,000	18,669	509,682	1,721,650
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
Total Expenditures	<u>3,879,000</u>	<u>18,669</u>	<u>540,159</u>	<u>3,320,173</u>
Fund Balance			<u>2,179,370</u>	

* 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		38,796	272,719
State	17,500			17,500
Federal	1,474,127		208,064	1,266,063
Beg. Fund Balance *	50,000		58,254	(8,254)
Total Revenues	<u>1,853,142</u>		<u>305,114</u>	<u>1,548,028</u>
Expenditures:				
Support Services	22,892	22,333	15,860	(15,301)
Enterprise	1,830,250	1,218,513	431,587	180,150
Total Expenditures	<u>1,853,142</u>	<u>1,240,846</u>	<u>447,447</u>	<u>164,849</u>
Fund Balance			<u>(142,332)</u>	

ODE Facilities Grant (297)

Revenues:				
Local			1,930	(1,930)
State				
Beg. Fund Balance *	1,497,500		854,712	642,788
Total Revenues	<u>1,497,500</u>		<u>856,642</u>	<u>640,858</u>
Expenditures:				
Instruction	1,375,000		11,480	1,363,520
Support Services	122,500		2,885	119,615
Total Expenditures	<u>1,497,500</u>		<u>14,365</u>	<u>1,483,135</u>
Fund Balance			<u>842,277</u>	

Technology Fund (298)

Revenues:				
Local	226,650		114,639	112,011
Local - Taxes	225,600		60,747	164,853
Beg. Fund Balance	475,000		579,359	(104,359)
Total Revenues	<u>927,250</u>		<u>754,745</u>	<u>172,505</u>
Expenditures:				
Instruction	415,000	43	82,397	332,560
Support Services	350,000	65,202	45,565	239,233
End Fund Balance	162,250			162,250
Total Expenditures	<u>927,250</u>	<u>65,245</u>	<u>127,962</u>	<u>734,043</u>
Fund Balance			<u>626,783</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,050		75	39,975
Beg. Fund Balance *	28,500		33,250	(4,750)
Total Revenues	<u>68,550</u>		<u>33,325</u>	<u>35,225</u>
Expenditures:				
Support Services	68,550			68,550
End Fund Balance				
Total Expenditures	<u>68,550</u>			<u>68,550</u>
Fund Balance			<u>33,325</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		1,067,562	2,679,663
Other				
Beg. Fund Balance *	2,920,766		3,040,988	(120,222)
Total Revenues	<u>6,667,991</u>		<u>4,108,549</u>	<u>2,559,442</u>
Expenditures:				
Other	3,688,586		1,998,569	1,690,017
End Fund Balance	2,979,405			2,979,405
Total Expenditures	<u>6,667,991</u>		<u>1,998,569</u>	<u>4,669,422</u>
Fund Balance			<u>2,109,980</u>	

Debt Service Fund (330)

Revenues:				
Local	5,129,600		3,086,538	2,043,062
Beg. Fund Balance *			688,019	(688,019)
Total Revenues	<u>5,129,600</u>		<u>3,774,557</u>	<u>1,355,043</u>
Expenditures:				
Other	4,659,185		957,460	3,701,725
End Fund Balance	470,415			470,415
Total Expenditures	<u>5,129,600</u>		<u>957,460</u>	<u>4,172,140</u>
Fund Balance			<u>2,817,098</u>	

Capital Construction Fund (405)

Revenues:				
Local	226,250		107,371	118,879
Other				
Beg. Fund Balance *	150,000		233,315	(83,315)
Total Revenues	<u>376,250</u>		<u>340,686</u>	<u>35,564</u>
Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250	298	94,355	281,598
End Fund Balance				
Total Expenditures	<u>376,250</u>	<u>298</u>	<u>94,355</u>	<u>281,598</u>
Fund Balance			<u>246,331</u>	

Self Insurance Fund (610)

Revenues:				
Local	756,000		221,537	534,463
Beg. Fund Balance *	600,000		629,649	(29,649)
Total Revenues	<u>1,356,000</u>		<u>851,186</u>	<u>504,814</u>
Expenditures:				
Support Services	786,500		305,818	480,682
End Fund Balance	569,500			569,500
Total Expenditures	<u>1,356,000</u>		<u>305,818</u>	<u>1,050,182</u>
Fund Balance			<u>545,368</u>	