

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of October 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		64,001	611,043
Intermediate	38,175			38,175
State	257,766		1,597	256,169
Federal	5,448,157		151,342	5,296,815
Beg. Fund Balance *	239,298		356,825	(117,527)
Total Revenues	6,658,440		573,765	6,084,675
Expenditures:				
Instruction	1,888,682	1,358,383	426,979	103,320
Support Services	3,644,957	1,187,188	659,964	1,797,805
Enterprise	701,503	588	12,352	688,563
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	6,419,142	2,546,159	1,099,295	2,773,688
Fund Balance			(525,530)	

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

Revenues:				
Local	250		345	(95)
State	78,500			78,500
Beg. Fund Balance *	185,820		190,494	(4,674)
Total Revenues	264,570		190,839	73,731
Expenditures:				
Instruction	167,471	7,340	1,872	158,259
Support Services	18,599	8,788	2,648	7,163
End Fund Balance	78,500			78,500
Total Expenditures	264,570	16,128	4,520	243,922
Fund Balance			186,319	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		8,932	(4,932)
Sale of Assets	1,000,000		6,000	994,000
Beg. Fund Balance *	2,875,000		2,876,141	(1,141)
Total Revenues	3,879,000		2,891,073	987,927
Expenditures:				
Instruction				
Support Services	2,250,000	136,833	356,657	1,756,510
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
Total Expenditures	3,879,000	136,833	387,135	3,355,033
Fund Balance			2,503,938	

* 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		316	311,199
State	17,500			17,500
Federal	1,474,127		27,704	1,446,423
Beg. Fund Balance *	50,000		57,826	(7,826)
Total Revenues	1,853,142		85,846	1,767,296
Expenditures:				
Support Services	22,892	25,491	12,713	(15,313)
Enterprise	1,830,250	1,418,395	230,793	181,063
Total Expenditures	1,853,142	1,443,886	243,506	165,750
Fund Balance			(157,660)	

ODE Facilities Grant (297)

Revenues:				
Local			1,556	(1,556)
State				
Beg. Fund Balance *	1,497,500		854,712	642,788
Total Revenues	1,497,500		856,268	641,232
Expenditures:				
Instruction	1,375,000		11,480	1,363,520
Support Services	122,500		2,885	119,615
Total Expenditures	1,497,500		14,365	1,483,135
Fund Balance			841,904	

Technology Fund (298)

Revenues:				
Local	226,650		114,361	112,289
Local - Taxes	225,600		49,663	175,937
Beg. Fund Balance	475,000		579,359	(104,359)
Total Revenues	927,250		743,383	183,867
Expenditures:				
Instruction	415,000	2,595	79,845	332,560
Support Services	350,000	73,239	37,370	239,391
End Fund Balance	162,250			162,250
Total Expenditures	927,250	75,834	117,215	734,201
Fund Balance			626,168	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,050		61	39,989
Beg. Fund Balance *	28,500		33,250	(4,750)
Total Revenues	68,550		33,311	35,239
Expenditures:				
Support Services	68,550			68,550
End Fund Balance				
Total Expenditures	68,550			68,550
Fund Balance			33,311	

	<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		758,884	2,988,341
Other				
Beg. Fund Balance *	2,920,766		3,040,988	(120,222)
Total Revenues	6,667,991		3,799,872	2,868,119
Expenditures:				
Other	3,688,586		1,659,021	2,029,565
End Fund Balance	2,979,405			2,979,405
Total Expenditures	6,667,991		1,659,021	5,008,970
Fund Balance			2,140,851	

Debt Service Fund (330)

Revenues:				
Local	5,129,600		63,608	5,065,992
Beg. Fund Balance *			688,019	(688,019)
Total Revenues	5,129,600		751,627	4,377,973
Expenditures:				
Other	4,659,185			4,659,185
End Fund Balance	470,415			470,415
Total Expenditures	5,129,600			5,129,600
Fund Balance			751,627	

Capital Construction Fund (405)

Revenues:				
Local	226,250		91,940	134,310
Other				
Beg. Fund Balance *	150,000		233,315	(83,315)
Total Revenues	376,250		325,255	50,995
Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250	12,160	82,195	281,895
End Fund Balance				
Total Expenditures	376,250	12,160	82,195	281,895
Fund Balance			243,060	

Self Insurance Fund (610)

Revenues:				
Local	756,000		159,798	596,202
Beg. Fund Balance *	600,000		629,649	(29,649)
Total Revenues	1,356,000		789,447	566,553
Expenditures:				
Support Services	786,500		250,952	535,548
End Fund Balance	569,500			569,500
Total Expenditures	1,356,000		250,952	1,105,048
Fund Balance			538,495	