

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2013-14 as of September 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		11,594	663,450
Intermediate	38,175			38,175
State	257,766		1,597	256,169
Federal	5,448,157		515	5,447,642
Beg. Fund Balance *	239,298		239,298	0
Total Revenues	<u>6,658,440</u>		<u>253,003</u>	<u>6,405,436</u>
Expenditures:				
Instruction	1,888,682	1,459,805	203,321	225,556
Support Services	3,644,957	1,338,470	430,603	1,875,884
Enterprise	701,503	28,224	5,197	668,083
Facilities Acq. & Constr.	184,000			184,000
End Fund Balance				
Total Expenditures	<u>6,419,142</u>	<u>2,826,499</u>	<u>639,121</u>	<u>2,953,522</u>
Fund Balance			<u>(386,117)</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	7,916	768	158,787
Support Services	18,599	9,764	1,611	7,223
End Fund Balance	78,500			78,500
Total Expenditures	<u>264,570</u>	<u>17,681</u>	<u>2,379</u>	<u>244,510</u>
Fund Balance			<u>188,287</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		2,231	1,769
Sale of Assets	1,000,000			1,000,000
Beg. Fund Balance *	2,875,000		2,859,104	15,896
Total Revenues	<u>3,879,000</u>		<u>2,861,335</u>	<u>1,017,665</u>

Expenditures:				
Instruction				
Support Services	2,250,000	210,199	268,303	1,771,498
Facilities Acq. & Constr.	1,629,000		30,477	1,598,523
End Fund Balance				
Total Expenditures	<u>3,879,000</u>	<u>210,199</u>	<u>298,780</u>	<u>3,370,020</u>
Fund Balance			<u>2,562,555</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		109.73	311,405
State	17,500			17,500
Federal	1,474,127		19,034	1,455,093
Beg. Fund Balance *	50,000		23,453	26,547
Total Revenues	<u>1,853,142</u>		<u>42,597</u>	<u>1,810,545</u>
Expenditures:				
Support Services	22,892	28,714	9,523	(15,345)
Enterprise	1,830,250	1,612,109	35,503	182,639
Total Expenditures	<u>1,853,142</u>	<u>1,640,822</u>	<u>45,026</u>	<u>167,294</u>
Fund Balance			<u>(2,428)</u>	

ODE Facilities Grant (297)

Revenues:				
Local				
State				
Beg. Fund Balance *	1,497,500		1,497,958	(458)
Total Revenues	<u>1,497,500</u>		<u>1,497,958</u>	<u>(458)</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>1,497,958</u>	

Technology Fund (298)

Revenues:				
Local	226,650		73,135	153,515
Local - Taxes	225,600		36,175	189,425
Beg. Fund Balance	475,000		579,525	(104,525)
Total Revenues	<u>927,250</u>		<u>688,834</u>	<u>238,416</u>

Expenditures:				
Instruction	415,000		79,845	335,155
Support Services	350,000	82,795	27,760	239,445
End Fund Balance	162,250			162,250
Total Expenditures	<u>927,250</u>	<u>82,795</u>	<u>107,605</u>	<u>736,850</u>
Fund Balance			<u>581,230</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,050			40,050
Beg. Fund Balance *	28,500		3,249	25,251
Total Revenues	<u>68,550</u>		<u>3,249</u>	<u>65,301</u>

Expenditures:				
Support Services	68,550			68,550
End Fund Balance				
Total Expenditures	<u>68,550</u>			<u>68,550</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		452,160	3,295,065
Other				
Beg. Fund Balance *	2,920,766		3,039,890	(119,124)
Total Revenues	<u>6,667,991</u>		<u>3,492,050</u>	<u>3,175,941</u>
Expenditures:				
Other	3,688,586		1,321,072	2,367,514
End Fund Balance	2,979,405			2,979,405
Total Expenditures	<u>6,667,991</u>		<u>1,321,072</u>	<u>5,346,919</u>
Fund Balance			<u>2,170,978</u>	

Debt Service Fund (330)

Revenues:				
Local	5,129,600		47,480	5,082,120
Beg. Fund Balance *			687,805	(687,805)
Total Revenues	<u>5,129,600</u>		<u>735,285</u>	<u>4,394,315</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>735,285</u>	

Capital Construction Fund (405)

Revenues:				
Local	226,250		68,930	157,320
Other				
Beg. Fund Balance *	150,000		233,218	(83,218)
Total Revenues	<u>376,250</u>		<u>302,148</u>	<u>74,102</u>

Expenditures:				
Support Services				
Facilities Acq. & Constr.	376,250		31,943	344,307
End Fund Balance				
Total Expenditures	<u>376,250</u>		<u>31,943</u>	<u>344,307</u>
Fund Balance			<u>270,205</u>	

Self Insurance Fund (610)

Revenues:				
Local	756,000		96,595	659,405
Beg. Fund Balance *	600,000		629,418	(29,418)
Total Revenues	<u>1,356,000</u>		<u>726,013</u>	<u>629,987</u>

Expenditures:				
Support Services	786,500		202,116	584,384
End Fund Balance	569,500			569,500
Total Expenditures	<u>1,356,000</u>		<u>202,116</u>	<u>1,153,884</u>
Fund Balance			<u>523,897</u>	