

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of August 31, 2014**

| | <u>Budget</u> | <u>Encumb'd</u> | <u>YTD Actual</u> | <u>Remaining</u> |
|--|------------------|------------------|-------------------|------------------|
| Special Revenue Funds (200-289 & 900-989) | | | | |
| Revenues: | | | | |
| Local | 596,052 | | 19,928 | 576,124 |
| Intermediate | 2,300 | | | 2,300 |
| State | 1,915,729 | | | 1,915,729 |
| Federal | 5,563,806 | | | 5,563,806 |
| Beg. Fund Balance * | 280,243 | | 280,243 | 0 |
| Total Revenues | 8,358,130 | | 300,171 | 8,057,959 |
| Expenditures: | | | | |
| Instruction | 2,866,988 | 898,204 | 42,975 | 1,925,809 |
| Support Services | 5,128,378 | 711,149 | 162,641 | 4,254,589 |
| Enterprise | 267,339 | 31,435 | 1,625 | 234,279 |
| Facilities Acq. & Constr. | 95,425 | | | 95,425 |
| End Fund Balance | | | | |
| Total Expenditures | 8,358,130 | 1,640,788 | 207,241 | 6,510,101 |
| Fund Balance | | | <u>92,930</u> | |

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

| | | | | |
|---------------------------|----------------|---------------|----------------|----------------|
| Revenues: | | | | |
| Local | 675 | | | 675 |
| State | 78,000 | | | 78,000 |
| Beg. Fund Balance * | 245,468 | | 229,952 | 15,516 |
| Total Revenues | 324,143 | | 229,952 | 94,191 |
| Expenditures: | | | | |
| Instruction | 175,134 | 24,996 | 3,281 | 146,857 |
| Support Services | 71,009 | 22,344 | 1,046 | 47,619 |
| End Fund Balance | 78,000 | | | 78,000 |
| Total Expenditures | 324,143 | 47,339 | 4,328 | 272,476 |
| Fund Balance | | | <u>225,624</u> | |

Building Maintenance Fund (293)

| | | | | |
|---------------------------|------------------|---------------|------------------|------------------|
| Revenues: | | | | |
| Local | 8,000 | | | 8,000 |
| Sale of Assets | | | | 0 |
| Beg. Fund Balance * | 2,275,000 | | 1,607,600 | 667,400 |
| Total Revenues | 2,283,000 | | 1,607,600 | 675,400 |
| Expenditures: | | | | |
| Instruction | | | | |
| Support Services | 2,233,000 | 11,191 | 15,801 | 2,206,008 |
| Facilities Acq. & Constr. | 50,000 | | | 50,000 |
| End Fund Balance | | | | |
| Total Expenditures | 2,283,000 | 11,191 | 15,801 | 2,256,008 |
| Fund Balance | | | <u>1,591,799</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 | 250,500 | | | 250,500 |
| State | 22,830 | | | 22,830 |
| Federal | 1,842,000 | | 13,237 | 1,828,763 |
| Beg. Fund Balance * | 50,000 | | 112,451 | (62,451) |
| Total Revenues | 2,165,330 | | 125,688 | 2,039,642 |
| Expenditures: | | | | |
| Support Services | 39,289 | 30,627 | 6,125 | 2,536 |
| Enterprise | 2,126,041 | 22,236 | 6,826 | 2,096,980 |
| Total Expenditures | 2,165,330 | 52,863 | 12,951 | 2,099,516 |
| Fund Balance | | | <u>112,737</u> | |

ODE Facilities Grant (297)

| | | | | |
|---------------------------|----------------|---------------|----------------|----------------|
| Revenues: | | | | |
| Local | | | | |
| State | | | | |
| Beg. Fund Balance * | 850,000 | | 489,049 | 360,951 |
| Total Revenues | 850,000 | | 489,049 | 360,951 |
| Expenditures: | | | | |
| Instruction | 727,500 | | | 727,500 |
| Support Services | 122,500 | 63,979 | 30,985 | 27,536 |
| Total Expenditures | 850,000 | 63,979 | 30,985 | 755,036 |
| Fund Balance | | | <u>458,064</u> | |

Technology Fund (298)

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Revenues: | | | | |
| Local | 227,250 | | | 227,250 |
| Local - Taxes | 225,600 | | 12,471 | 213,129 |
| Beg. Fund Balance * | 500,000 | | 664,298 | (164,298) |
| Total Revenues | 952,850 | | 676,769 | 276,081 |
| Expenditures: | | | | |
| Instruction | 345,000 | | | 345,000 |
| Support Services | 357,850 | 140,919 | 74,662 | 142,269 |
| End Fund Balance | 250,000 | | | |
| Total Expenditures | 952,850 | 140,919 | 74,662 | 737,269 |
| Fund Balance | | | <u>602,107</u> | |

Vehicle Replacement Fund (299)

| | | | | |
|---------------------------|----------------|--|---------------|---------------|
| Revenues: | | | | |
| Local | 40,100 | | | 40,100 |
| Beg. Fund Balance * | 83,000 | | 41,465 | 41,535 |
| Total Revenues | 123,100 | | 41,465 | 81,635 |
| Expenditures: | | | | |
| Support Services | 123,100 | | 29,450 | 93,650 |
| End Fund Balance | | | | |
| Total Expenditures | 123,100 | | 29,450 | 93,650 |
| Fund Balance | | | <u>12,015</u> | |

| | <u>Budget</u> | <u>Encumb'd</u> | <u>YTD Actual</u> | <u>Remaining</u> |
|---|------------------|-----------------|-------------------|------------------|
| Debt Service Fund PERS Bonds (320) | | | | |
| Revenues: | | | | |
| Local | 4,555,682 | | 180,400 | 4,375,282 |
| Other | | | | |
| Beg. Fund Balance * | 3,117,980 | | 3,527,743 | (409,763) |
| Total Revenues | 7,673,662 | | 3,708,143 | 3,965,519 |
| Expenditures: | | | | |
| Other | 3,883,592 | | 1,035,120 | 2,848,472 |
| End Fund Balance | 3,790,070 | | | 3,790,070 |
| Total Expenditures | 7,673,662 | | 1,035,120 | 6,638,542 |
| Fund Balance | | | <u>2,673,023</u> | |

Debt Service Fund (330)

| | | | | |
|---------------------------|------------------|--|------------------|------------------|
| Revenues: | | | | |
| Local | 5,023,150 | | 29,082 | 4,994,068 |
| Beg. Fund Balance * | 1,000,000 | | 1,070,530 | (70,530) |
| Total Revenues | 6,023,150 | | 1,099,612 | 4,923,538 |
| Expenditures: | | | | |
| Other | 4,923,150 | | | 4,923,150 |
| End Fund Balance | 1,100,000 | | | 1,100,000 |
| Total Expenditures | 6,023,150 | | | 6,023,150 |
| Fund Balance | | | <u>1,099,612</u> | |

Capital Construction Fund (405)

| | | | | |
|---------------------------|----------------|--|----------------|----------------|
| Revenues: | | | | |
| Local | 276,000 | | 54,172 | 221,828 |
| Other | | | | |
| Beg. Fund Balance * | 400,000 | | 570,403 | (170,403) |
| Total Revenues | 676,000 | | 624,575 | 51,425 |
| Expenditures: | | | | |
| Support Services | | | | |
| Facilities Acq. & Constr. | 676,000 | | | 676,000 |
| End Fund Balance | | | | |
| Total Expenditures | 676,000 | | | 676,000 |
| Fund Balance | | | <u>624,575</u> | |

Self Insurance Fund (610)

| | | | | |
|---------------------------|------------------|--|----------------|------------------|
| Revenues: | | | | |
| Local | 758,000 | | 23,323 | 734,677 |
| Beg. Fund Balance * | 625,000 | | 653,369 | (28,369) |
| Total Revenues | 1,383,000 | | 676,692 | 706,308 |
| Expenditures: | | | | |
| Support Services | 851,500 | | 130,326 | 721,174 |
| End Fund Balance | 531,500 | | | 531,500 |
| Total Expenditures | 1,383,000 | | 130,326 | 1,252,674 |
| Fund Balance | | | <u>546,366</u> | |