

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of January 31, 2015**

	<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		161,397	434,655
Intermediate	2,300		1,300	1,000
State	1,915,729		379,068	1,536,661
Federal	5,563,806		1,458,087	4,105,719
Beg. Fund Balance *	280,243		146,595	133,648
Total Revenues	<u>8,358,130</u>		<u>2,146,447</u>	<u>6,211,683</u>
Expenditures:				
Instruction	2,866,988	1,082,136	1,026,342	758,510
Support Services	5,128,378	1,090,410	1,545,362	2,492,606
Enterprise	267,339	33,533	66,242	167,563
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
Total Expenditures	<u>8,358,130</u>	<u>2,206,080</u>	<u>2,637,946</u>	<u>3,514,104</u>
Fund Balance			<u>(491,499)</u>	

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

Revenues:				
Local	675		660	15
State	78,000			78,000
Beg. Fund Balance *	245,468		222,490	22,978
Total Revenues	<u>324,143</u>		<u>223,150</u>	<u>100,993</u>
Expenditures:				
Instruction	175,134	30,220	28,721	116,193
Support Services	71,009	6,110	8,175	56,723
End Fund Balance	78,000			78,000
Total Expenditures	<u>324,143</u>	<u>36,330</u>	<u>36,896</u>	<u>250,916</u>
Fund Balance			<u>186,253</u>	

Building Maintenance Fund (293)

Revenues:				
Local	8,000		6,745	1,255
Sale of Assets			5,000	(5,000)
Beg. Fund Balance *	2,275,000		1,782,880	492,120
Total Revenues	<u>2,283,000</u>		<u>1,794,625</u>	<u>488,375</u>
Expenditures:				
Instruction				
Support Services	2,233,000	54,612	77,792	2,100,595
Facilities Acq. & Constr.	50,000			50,000
End Fund Balance				
Total Expenditures	<u>2,283,000</u>	<u>54,612</u>	<u>77,792</u>	<u>2,150,595</u>
Fund Balance			<u>1,716,833</u>	

* **Beginning Fund Balances are audited**

** **Ending Fund Balances do NOT include encumbered expenditures**

*** **Fund 297 encumbrances adjusted for unspent textbooks & technology**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	250,500		105,910	144,590
State	22,830		19,059	3,771
Federal	1,842,000		665,924	1,176,076
Beg. Fund Balance *	50,000		118,154	(68,154)
Total Revenues	<u>2,165,330</u>		<u>909,047</u>	<u>1,256,283</u>
Expenditures:				
Support Services	39,289	16,808	21,859	621
Enterprise	2,126,041	885,829	779,508	460,704
Total Expenditures	<u>2,165,330</u>	<u>902,637</u>	<u>801,368</u>	<u>461,325</u>
Fund Balance			<u>107,679</u>	

ODE Facilities Grant (297)

Revenues:				
Local			1,220	(1,220)
State				
Beg. Fund Balance *	850,000		489,667	360,333
Total Revenues	<u>850,000</u>		<u>490,887</u>	<u>359,113</u>
Expenditures:				
Instruction***	727,500	200,907	82,437	444,156
Support Services	122,500	6,415	109,661	6,424
Total Expenditures	<u>850,000</u>	<u>207,322</u>	<u>192,098</u>	<u>450,581</u>
Fund Balance			<u>298,789</u>	

Technology Fund (298)

Revenues:				
Local	227,250		58,046	169,204
Local - Taxes	225,600		51,347	174,253
Beg. Fund Balance*	500,000		664,589	(164,589)
Total Revenues	<u>952,850</u>		<u>773,982</u>	<u>178,868</u>
Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	93,707	195,915	68,228
End Fund Balance	250,000			
Total Expenditures	<u>952,850</u>	<u>93,707</u>	<u>195,915</u>	<u>663,228</u>
Fund Balance			<u>578,067</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,100		52	40,048
Beg. Fund Balance *	83,000		41,480	41,520
Total Revenues	<u>123,100</u>		<u>41,532</u>	<u>81,568</u>
Expenditures:				
Support Services	123,100		29,450	93,650
End Fund Balance				
Total Expenditures	<u>123,100</u>		<u>29,450</u>	<u>93,650</u>
Fund Balance			<u>12,082</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		1,950,850	2,604,832
Other				
Beg. Fund Balance *	3,117,980		3,190,682	(72,702)
Total Revenues	<u>7,673,662</u>		<u>5,141,532</u>	<u>2,532,130</u>
Expenditures:				
Other	3,883,592		2,816,018	1,067,574
End Fund Balance	3,790,070			3,790,070
Total Expenditures	<u>7,673,662</u>		<u>2,816,018</u>	<u>4,857,644</u>
Fund Balance			<u>2,325,514</u>	

Debt Service Fund (330)

Revenues:				
Local	5,023,150		4,503,902	519,248
Beg. Fund Balance *	1,000,000		1,070,912	(70,912)
Total Revenues	<u>6,023,150</u>		<u>5,574,814</u>	<u>448,336</u>
Expenditures:				
Other	4,923,150		925,214	3,997,936
End Fund Balance	1,100,000			1,100,000
Total Expenditures	<u>6,023,150</u>		<u>925,214</u>	<u>5,097,936</u>
Fund Balance			<u>4,649,600</u>	

Capital Construction Fund (405)

Revenues:				
Local	276,000		171,300	104,700
Other				
Beg. Fund Balance *	400,000		570,620	(170,620)
Total Revenues	<u>676,000</u>		<u>741,920</u>	<u>(65,920)</u>
Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000	168,032	99,039	408,930
End Fund Balance				
Total Expenditures	<u>676,000</u>	<u>168,032</u>	<u>99,039</u>	<u>408,930</u>
Fund Balance			<u>642,881</u>	

Self Insurance Fund (610)

Revenues:				
Local	758,000		338,665	419,335
Beg. Fund Balance *	625,000		653,363	(28,363)
Total Revenues	<u>1,383,000</u>		<u>992,028</u>	<u>390,972</u>
Expenditures:				
Support Services	851,500		399,795	451,705
End Fund Balance	531,500			531,500
Total Expenditures	<u>1,383,000</u>		<u>399,795</u>	<u>983,205</u>
Fund Balance			<u>592,233</u>	