

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenue Funds (200-289 &amp; 900-989)</b>				
Revenues:				
Local	596,052		5,053	590,999
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
<b>Total Revenues</b>	<b>8,358,130</b>		<b>285,296</b>	<b>8,072,834</b>
Expenditures:				
Instruction	2,866,988	197,640	14,658	2,654,690
Support Services	5,128,378	463,700	86,009	4,578,669
Enterprise	267,339	536	816	265,987
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
<b>Total Expenditures</b>	<b>8,358,130</b>	<b>661,876</b>	<b>101,482</b>	<b>7,594,772</b>
<b>Fund Balance</b>			<b>183,814</b>	

**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
<b>Total Revenues</b>	<b>324,143</b>		<b>229,952</b>	<b>94,191</b>
Expenditures:				
Instruction	175,134		92	175,042
Support Services	71,009	6,887		64,122
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>324,143</b>	<b>6,887</b>	<b>92</b>	<b>317,164</b>
<b>Fund Balance</b>			<b>229,860</b>	

**Building Maintenance Fund (293)**

Revenues:				
Local	8,000			8,000
Sale of Assets				0
Beg. Fund Balance *	2,275,000		1,613,085	661,915
<b>Total Revenues</b>	<b>2,283,000</b>		<b>1,613,085</b>	<b>669,915</b>
Expenditures:				
Instruction				
Support Services	2,233,000	8,070		2,224,930
Facilities Acq. & Constr.	50,000			50,000
End Fund Balance				
<b>Total Expenditures</b>	<b>2,283,000</b>	<b>8,070</b>		<b>2,274,930</b>
<b>Fund Balance</b>			<b>1,613,085</b>	

\* Beginning Fund Balances are estimated and unaudited

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Food Services (294)</b>				
Revenues:				
Local	250,500		19	250,481
State	22,830			22,830
Federal	1,842,000			1,842,000
Beg. Fund Balance *	50,000		92,939	(42,939)
<b>Total Revenues</b>	<b>2,165,330</b>		<b>92,958</b>	<b>2,072,372</b>
Expenditures:				
Support Services	39,289	20,849	3,063	15,377
Enterprise	2,126,041	15,089	4,655	2,106,297
<b>Total Expenditures</b>	<b>2,165,330</b>	<b>35,938</b>	<b>7,718</b>	<b>2,121,674</b>
<b>Fund Balance</b>			<b>85,240</b>	

**ODE Facilities Grant (297)**

Revenues:				
Local				
State				
Beg. Fund Balance *	850,000		1,276,394	(426,394)
<b>Total Revenues</b>	<b>850,000</b>		<b>1,276,394</b>	<b>(426,394)</b>
Expenditures:				
Instruction	727,500			727,500
Support Services	122,500	54,570	25,683	42,247
<b>Total Expenditures</b>	<b>850,000</b>	<b>54,570</b>	<b>25,683</b>	<b>769,747</b>
<b>Fund Balance</b>			<b>1,250,711</b>	

**Technology Fund (298)**

Revenues:				
Local	227,250			227,250
Local - Taxes	225,600		14	225,586
Beg. Fund Balance *	500,000		664,298	(164,298)
<b>Total Revenues</b>	<b>952,850</b>		<b>664,312</b>	<b>288,538</b>
Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	171,310	38,968	147,572
End Fund Balance	250,000			
<b>Total Expenditures</b>	<b>952,850</b>	<b>171,310</b>	<b>38,968</b>	<b>742,572</b>
<b>Fund Balance</b>			<b>625,344</b>	

**Vehicle Replacement Fund (299)**

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Debt Service Fund PERS Bonds (320)</b>				
Revenues:				
Local	4,555,682		88,031	4,467,651
Other				
Beg. Fund Balance *	3,117,980		3,527,743	(409,763)
<b>Total Revenues</b>	<b>7,673,662</b>		<b>3,615,774</b>	<b>4,057,888</b>
Expenditures:				
Other	3,883,592		679,298	3,204,294
End Fund Balance	3,790,070			3,790,070
<b>Total Expenditures</b>	<b>7,673,662</b>		<b>679,298</b>	<b>6,994,364</b>
<b>Fund Balance</b>			<b>2,936,476</b>	

**Debt Service Fund (330)**

Revenues:				
Local	5,023,150		37	5,023,113
Beg. Fund Balance *	1,000,000		1,070,530	(70,530)
<b>Total Revenues</b>	<b>6,023,150</b>		<b>1,070,567</b>	<b>4,952,583</b>
Expenditures:				
Other	4,923,150			4,923,150
End Fund Balance	1,100,000			1,100,000
<b>Total Expenditures</b>	<b>6,023,150</b>			<b>6,023,150</b>
<b>Fund Balance</b>			<b>1,070,567</b>	

**Capital Construction Fund (405)**

Revenues:				
Local	276,000		31,326	244,674
Other				
Beg. Fund Balance *	400,000		570,403	(170,403)
<b>Total Revenues</b>	<b>676,000</b>		<b>601,729</b>	<b>74,271</b>
Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000			676,000
End Fund Balance				
<b>Total Expenditures</b>	<b>676,000</b>			<b>676,000</b>
<b>Fund Balance</b>			<b>601,729</b>	

**Self Insurance Fund (610)**

Revenues:				
Local	758,000		13,001	744,999
Beg. Fund Balance *	625,000		653,369	(28,369)
<b>Total Revenues</b>	<b>1,383,000</b>		<b>666,370</b>	<b>716,630</b>
Expenditures:				
Support Services	851,500		68,038	783,462
End Fund Balance	531,500			531,500
<b>Total Expenditures</b>	<b>1,383,000</b>		<b>68,038</b>	<b>1,314,962</b>
<b>Fund Balance</b>			<b>598,332</b>	