

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of March 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		370,519	225,533
Intermediate	2,300		2,150	150
State	1,915,729		726,333	1,189,396
Federal	5,563,806		1,780,493	3,783,313
Beg. Fund Balance *	280,243		146,595	133,648
Total Revenues	8,358,130		3,026,090	5,332,040
Expenditures:				
Instruction	2,866,988	802,972	1,400,342	663,674
Support Services	5,124,091	791,449	2,076,163	2,256,479
Enterprise	271,626	48,011	94,427	129,188
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
Total Expenditures	8,358,130	1,642,431	3,570,933	3,144,766
Fund Balance			<u>(544,842)</u>	

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

Revenues:				
Local	675		808	(133)
State	78,000			78,000
Beg. Fund Balance *	245,468		222,490	22,978
Total Revenues	324,143		223,298	100,845
Expenditures:				
Instruction	175,134	36,012	42,483	96,639
Support Services	71,009	4,364	9,921	56,723
End Fund Balance	78,000			78,000
Total Expenditures	324,143	40,376	52,404	231,362
Fund Balance			<u>170,894</u>	

Building Maintenance Fund (293)

Revenues:				
Local	8,000		8,188	(188)
Sale of Assets			5,000	(5,000)
Beg. Fund Balance *	2,275,000		1,782,880	492,120
Total Revenues	2,283,000		1,796,068	486,932
Expenditures:				
Instruction				
Support Services	2,233,000	130,514	82,890	2,019,596
Facilities Acq. & Constr.	50,000		1,763	48,238
End Fund Balance				
Total Expenditures	2,283,000	130,514	84,652	2,067,833
Fund Balance			<u>1,711,415</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		177,237	73,263
State	22,830		19,059	3,771
Federal	1,842,000		1,028,886	813,114
Beg. Fund Balance *	50,000		118,154	(68,154)
Total Revenues	2,165,330		1,343,336	821,994
Expenditures:				
Support Services	39,289	10,085	28,583	621
Enterprise	2,126,041	485,636	1,187,312	453,092
Total Expenditures	2,165,330	495,722	1,215,895	453,714
Fund Balance			<u>127,441</u>	

ODE Facilities Grant (297)

Revenues:				
Local			1,459	(1,459)
State			569,013	(569,013)
Beg. Fund Balance *	850,000		489,667	360,333
Total Revenues	850,000		1,060,139	(210,139)
Expenditures:				
Instruction***	727,500	24,237	82,437	620,826
Support Services	122,500	9,801	127,555	(14,855)
Facilities Acq. & Constr.		2,040	915.46	(2,955)
Total Expenditures	850,000	36,077	210,907	603,016
Fund Balance			<u>849,232</u>	

Technology Fund (298)

Revenues:				
Local	227,250		107,790	119,460
Local - Taxes	225,600		57,974	167,626
Beg. Fund Balance*	500,000		664,589	(164,589)
Total Revenues	952,850		830,353	122,497
Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	34,951	254,712	68,187
End Fund Balance	250,000			
Total Expenditures	952,850	34,951	254,712	663,187
Fund Balance			<u>575,641</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,100		61	40,039
Beg. Fund Balance *	83,000		41,480	41,520
Total Revenues	123,100		41,541	81,559
Expenditures:				
Support Services	123,100		29,450	93,650
End Fund Balance				
Total Expenditures	123,100		29,450	93,650
Fund Balance			<u>12,091</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		2,671,871	1,883,811
Other				
Beg. Fund Balance *	3,117,980		3,190,682	(72,702)
Total Revenues	7,673,662		5,862,553	1,811,109
Expenditures:				
Other	3,883,592		3,527,663	355,929
End Fund Balance	3,790,070			3,790,070
Total Expenditures	7,673,662		3,527,663	4,145,999
Fund Balance			<u>2,334,890</u>	

Debt Service Fund (330)

Revenues:				
Local	5,023,150		4,688,843	334,307
Beg. Fund Balance *	1,000,000		1,070,912	(70,912)
Total Revenues	6,023,150		5,759,755	263,395
Expenditures:				
Other	4,923,150		925,214	3,997,936
End Fund Balance	1,100,000			1,100,000
Total Expenditures	6,023,150		925,214	5,097,936
Fund Balance			<u>4,834,541</u>	

Capital Construction Fund (405)

Revenues:				
Local	276,000		190,404	85,596
Other				
Beg. Fund Balance *	400,000		570,620	(170,620)
Total Revenues	676,000		761,024	(85,024)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000	183,149	247,650	245,201
End Fund Balance				
Total Expenditures	676,000	183,149	247,650	245,201
Fund Balance			<u>513,375</u>	

Self Insurance Fund (610)

Revenues:				
Local	758,000		466,374	291,626
Beg. Fund Balance *	625,000		653,363	(28,363)
Total Revenues	1,383,000		1,119,737	263,263
Expenditures:				
Support Services	851,500		545,989	305,511
End Fund Balance	531,500			531,500
Total Expenditures	1,383,000		545,989	837,011
Fund Balance			<u>573,748</u>	