LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of November 30, 2014

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenue Funds (200-289 & 900-989)				
Revenues:				
Local	596,052		96,218	499,834
Intermediate	2,300		300	2,000
State	1,915,729		257,502	1,658,227
Federal	5,563,806		418,996	5,144,810
Beg. Fund Balance *	280,243		143,152	137,091
Total Revenues	8,358,130		916,168	7,441,962
Expenditures:				
Instruction	2,866,988	1,397,123	598,786	871,079
Support Services	5,128,378	1,261,575	1,092,538	2,774,266
Enterprise	267,339	44,288	39,890	183,161
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
Total Expenditures	8,358,130	2,702,985	1,731,214	3,923,930
Fund Balance			(815,046)	
Waldport High School & Toledo 7-12 Small Schools Grant (291)				
Revenues:				
Local	675		491	184
State	78,000			78,000
Beg. Fund Balance *	245,468		222,490	22,978
Total Revenues	324,143		222,981	101,162
Expenditures:				
Instruction	175,134	38,028	19,692	117,413
Support Services	71,009	21,457	10,963	38,589
End Fund Balance	78,000			78,000
Total Expenditures	324,143	59,486	30,656	234,002
Fund Balance			192,326	
Building Maintenance Fund (293)				
Revenues:				
Local	8,000		4,898	3,102
Sale of Assets			5,000	(5,000)
Beg. Fund Balance *	2,275,000		1,782,880	492,120
Total Revenues	2,283,000		1,792,778	490,222
Expenditures:				
Instruction				
Support Services	2,233,000	63,715	46,699	2,122,586
Facilities Acq. & Constr.	50,000			50,000
End Fund Balance				
Total Expenditures	2,283,000	63,715	46,699	2,172,586
Fund Balance			1,746,080	

*** Beginning Fund Balances are estimated and unaudited**
**** Ending Fund Balances do NOT include encumbered expenditures**

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	250,500		20,910	229,590
State	22,830		0	22,830
Federal	1,842,000		362,915	1,479,085
Beg. Fund Balance *	50,000		118,154	(68,154)
Total Revenues	2,165,330		501,980	1,663,350
Expenditures:				
Support Services	39,289	21,548	15,347	2,394
Enterprise	2,126,041	1,422,043	239,171	464,827
Total Expenditures	2,165,330	1,443,591	254,518	467,221
Fund Balance			247,461	
ODE Facilities Grant (297)				
Revenues:				
Local			945	(945)
State				
Beg. Fund Balance *	850,000		489,667	360,333
Total Revenues	850,000		490,612	359,388
Expenditures:				
Instruction	727,500	241,842	71,384	414,274
Support Services	122,500	155	106,402	15,943
Total Expenditures	850,000	241,997	177,786	430,217
Fund Balance			312,826	
Technology Fund (298)				
Revenues:				
Local	227,250		16,775	210,475
Local - Taxes	225,600		38,666	186,934
Beg. Fund Balance*	500,000		664,589	(164,589)
Total Revenues	952,850		720,030	232,820
Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	93,701	131,544	132,605
End Fund Balance	250,000			
Total Expenditures	952,850	93,701	131,544	727,605
Fund Balance			588,486	
Vehicle Replacement Fund (299)				
Revenues:				
Local	40,100		41	40,059
Beg. Fund Balance *	83,000		41,480	41,520
Total Revenues	123,100		41,521	81,579
Expenditures:				
Support Services	123,100		29,450	93,650
End Fund Balance				
Total Expenditures	123,100		29,450	93,650
Fund Balance			12,071	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,555,682		1,254,078	3,301,604
Other				
Beg. Fund Balance *	3,117,980		3,190,682	(72,702)
Total Revenues	7,673,662		4,444,760	3,228,902
Expenditures:				
Other	3,883,592		3,029,402	854,190
End Fund Balance	3,790,070			3,790,070
Total Expenditures	7,673,662		3,029,402	4,644,260
Fund Balance			1,415,359	
Debt Service Fund (330)				
Revenues:				
Local	5,023,150		2,705,890	2,317,260
Beg. Fund Balance *	1,000,000		1,070,912	(70,912)
Total Revenues	6,023,150		3,776,802	2,246,348
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			3,776,802	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		124,088	151,912
Other				
Beg. Fund Balance *	400,000		570,620	(170,620)
Total Revenues	676,000		694,708	(18,708)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000	19,488	52,659	603,853
End Fund Balance				
Total Expenditures	676,000	19,488	52,659	603,853
Fund Balance			642,049	
Self Insurance Fund (610)				
Revenues:				
Local	758,000		215,876	542,124
Beg. Fund Balance *	625,000		653,363	(28,363)
Total Revenues	1,383,000		869,239	513,761
Expenditures:				
Support Services	851,500		285,940	565,560
End Fund Balance	531,500			531,500
Total Expenditures	1,383,000		285,940	1,097,060
Fund Balance			583,299	