

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of October 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		82,846	513,206
Intermediate	2,300		300	2,000
State	1,915,729		24,651	1,891,078
Federal	5,563,806		22,126	5,541,680
Beg. Fund Balance *	280,243		143,152	137,091
Total Revenues	<u>8,358,130</u>		<u>273,075</u>	<u>8,085,055</u>
Expenditures:				
Instruction	2,866,988	1,540,940	418,151	907,896
Support Services	5,128,378	1,418,446	878,436	2,831,496
Enterprise	267,339	49,005	21,461	196,873
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
Total Expenditures	<u>8,358,130</u>	<u>3,008,391</u>	<u>1,318,048</u>	<u>4,031,690</u>
Fund Balance			<u>(1,044,973)</u>	

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

Revenues:				
Local	675		398	277
State	78,000			78,000
Beg. Fund Balance *	245,468		222,490	22,978
Total Revenues	<u>324,143</u>		<u>222,888</u>	<u>101,255</u>
Expenditures:				
Instruction	175,134	41,499	15,523	118,112
Support Services	71,009	26,606	5,815	38,589
End Fund Balance	78,000			78,000
Total Expenditures	<u>324,143</u>	<u>68,105</u>	<u>21,337</u>	<u>234,701</u>
Fund Balance			<u>201,551</u>	

Building Maintenance Fund (293)

Revenues:				
Local	8,000		3,977	4,023
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>1,791,857</u>	<u>491,143</u>
Expenditures:				
Instruction				
Support Services	2,233,000	61,218	40,045	2,131,737
Facilities Acq. & Constr.	50,000			50,000
End Fund Balance				
Total Expenditures	<u>2,283,000</u>	<u>61,218</u>	<u>40,045</u>	<u>2,181,737</u>
Fund Balance			<u>1,751,812</u>	

* Beginning Fund Balances are estimated and unaudited

** Ending Fund Balances do NOT include encumbered expenditures

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	250,500		5,245	245,255
State	22,830		0	22,830
Federal	1,842,000		24,031	1,817,969
Beg. Fund Balance *	50,000		118,154	(68,154)
Total Revenues	<u>2,165,330</u>		<u>147,430</u>	<u>2,017,900</u>

Expenditures:				
Support Services	39,289	24,626	12,269	2,394
Enterprise	2,126,041	1,532,012	47,652	546,378
Total Expenditures	<u>2,165,330</u>	<u>1,556,637</u>	<u>59,921</u>	<u>548,772</u>
Fund Balance			<u>87,509</u>	

ODE Facilities Grant (297)

Revenues:				
Local			799	(799)
State				
Beg. Fund Balance *	850,000		489,667	360,333
Total Revenues	<u>850,000</u>		<u>490,466</u>	<u>359,534</u>

Expenditures:				
Instruction	727,500	241,842	71,384	414,274
Support Services	122,500	490	100,697	21,313
Total Expenditures	<u>850,000</u>	<u>242,332</u>	<u>172,081</u>	<u>435,587</u>
Fund Balance			<u>318,385</u>	

Technology Fund (298)

Revenues:				
Local	227,250		2,789	224,461
Local - Taxes	225,600		33,843	191,757
Beg. Fund Balance *	500,000		664,589	(164,589)
Total Revenues	<u>952,850</u>		<u>701,221</u>	<u>251,629</u>

Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	107,042	117,643	133,165
End Fund Balance	250,000			
Total Expenditures	<u>952,850</u>	<u>107,042</u>	<u>117,643</u>	<u>728,165</u>
Fund Balance			<u>583,578</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,100		35	40,065
Beg. Fund Balance *	83,000		41,480	41,520
Total Revenues	<u>123,100</u>		<u>41,515</u>	<u>81,585</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>12,065</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		900,436	3,655,246
Other				
Beg. Fund Balance *	3,117,980		3,190,682	(72,702)
Total Revenues	<u>7,673,662</u>		<u>4,091,118</u>	<u>3,582,544</u>

Expenditures:				
Other	3,883,592		1,748,365	2,135,227
End Fund Balance	3,790,070			3,790,070
Total Expenditures	<u>7,673,662</u>		<u>1,748,365</u>	<u>5,925,297</u>
Fund Balance			<u>2,342,753</u>	

Debt Service Fund (330)

Revenues:				
Local	5,023,150		67,896	4,955,254
Beg. Fund Balance *	1,000,000		1,070,912	(70,912)
Total Revenues	<u>6,023,150</u>		<u>1,138,808</u>	<u>4,884,342</u>

Expenditures:				
Other	4,923,150			4,923,150
End Fund Balance	1,100,000			1,100,000
Total Expenditures	<u>6,023,150</u>			<u>6,023,150</u>
Fund Balance			<u>1,138,808</u>	

Capital Construction Fund (405)

Revenues:				
Local	276,000		78,774	197,226
Other				
Beg. Fund Balance *	400,000		570,620	(170,620)
Total Revenues	<u>676,000</u>		<u>649,394</u>	<u>26,606</u>

Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000	31,215	40,932	603,853
End Fund Balance				
Total Expenditures	<u>676,000</u>	<u>31,215</u>	<u>40,932</u>	<u>603,853</u>
Fund Balance			<u>608,463</u>	

Self Insurance Fund (610)

Revenues:				
Local	758,000		151,501	606,499
Beg. Fund Balance *	625,000		653,363	(28,363)
Total Revenues	<u>1,383,000</u>		<u>804,864</u>	<u>578,136</u>

Expenditures:				
Support Services	851,500		222,869	628,631
End Fund Balance	531,500			531,500
Total Expenditures	<u>1,383,000</u>		<u>222,869</u>	<u>1,160,131</u>
Fund Balance			<u>581,996</u>	