

LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2014-15 as of September 30, 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		72,418	523,634
Intermediate	2,300			2,300
State	1,915,729		18,813	1,896,916
Federal	5,563,806		9,841	5,553,965
Beg. Fund Balance *	280,243		280,243	0
Total Revenues	8,358,130		381,315	7,976,815
Expenditures:				
Instruction	2,866,988	1,644,701	227,538	994,749
Support Services	5,128,378	1,278,625	510,071	3,339,681
Enterprise	267,339	47,225	8,598	211,516
Facilities Acq. & Constr.	95,425			95,425
End Fund Balance				
Total Expenditures	8,358,130	2,970,551	746,207	4,641,371
Fund Balance			<u>(364,893)</u>	

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
Total Revenues	324,143		229,952	94,191
Expenditures:				
Instruction	175,134	45,626	7,430	122,078
Support Services	71,009	26,212	3,430	41,367
End Fund Balance	78,000			78,000
Total Expenditures	324,143	71,838	10,860	241,445
Fund Balance			<u>219,092</u>	

Building Maintenance Fund (293)

Revenues:				
Local	8,000			8,000
Sale of Assets				0
Beg. Fund Balance *	2,275,000		1,607,600	667,400
Total Revenues	2,283,000		1,607,600	675,400
Expenditures:				
Instruction				
Support Services	2,233,000	65,132	26,849	2,141,019
Facilities Acq. & Constr.	50,000			50,000
End Fund Balance				
Total Expenditures	2,283,000	65,132	26,849	2,191,019
Fund Balance			<u>1,580,751</u>	

* Beginning Fund Balances are estimated and unaudited

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	250,500			250,500
State	22,830			22,830
Federal	1,842,000		23,948	1,818,052
Beg. Fund Balance *	50,000		112,451	(62,451)
Total Revenues	2,165,330		136,399	2,028,931
Expenditures:				
Support Services	39,289	27,673	9,191	2,426
Enterprise	2,126,041	1,529,599	36,002	560,439
Total Expenditures	2,165,330	1,557,272	45,193	562,865
Fund Balance			<u>91,206</u>	

ODE Facilities Grant (297)

Revenues:				
Local				
State				
Beg. Fund Balance *	850,000		489,049	360,951
Total Revenues	850,000		489,049	360,951
Expenditures:				
Instruction	727,500	14,332	54,551	658,617
Support Services	122,500	2,455	100,386	19,659
Total Expenditures	850,000	16,788	154,937	678,275
Fund Balance			<u>334,112</u>	

Technology Fund (298)

Revenues:				
Local	227,250		6	227,244
Local - Taxes	225,600		26,839	198,761
Beg. Fund Balance *	500,000		664,298	(164,298)
Total Revenues	952,850		691,143	261,707
Expenditures:				
Instruction	345,000			345,000
Support Services	357,850	125,162	99,257	133,431
End Fund Balance	250,000			
Total Expenditures	952,850	125,162	99,257	728,431
Fund Balance			<u>591,886</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,100			40,100
Beg. Fund Balance *	83,000		41,465	41,535
Total Revenues	123,100		41,465	81,635
Expenditures:				
Support Services	123,100		29,450	93,650
End Fund Balance				
Total Expenditures	123,100		29,450	93,650
Fund Balance			<u>12,015</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		540,041	4,015,641
Other				
Beg. Fund Balance *	3,117,980		3,527,743	(409,763)
Total Revenues	7,673,662		4,067,784	3,605,878
Expenditures:				
Other	3,883,592		1,390,943	2,492,649
End Fund Balance	3,790,070			3,790,070
Total Expenditures	7,673,662		1,390,943	6,282,719
Fund Balance			<u>2,676,841</u>	

Debt Service Fund (330)

Revenues:				
Local	5,023,150		46,309	4,976,841
Beg. Fund Balance *	1,000,000		1,070,530	(70,530)
Total Revenues	6,023,150		1,116,839	4,906,311
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			<u>1,116,839</u>	

Capital Construction Fund (405)

Revenues:				
Local	276,000		64,574	211,426
Other				
Beg. Fund Balance *	400,000		570,403	(170,403)
Total Revenues	676,000		634,977	41,023
Expenditures:				
Support Services				
Facilities Acq. & Constr.	676,000		8,000	668,000
End Fund Balance				
Total Expenditures	676,000		8,000	668,000
Fund Balance			<u>626,977</u>	

Self Insurance Fund (610)

Revenues:				
Local	758,000		86,571	671,429
Beg. Fund Balance *	625,000		653,369	(28,369)
Total Revenues	1,383,000		739,940	643,060
Expenditures:				
Support Services	851,500		190,692	660,808
End Fund Balance	531,500			531,500
Total Expenditures	1,383,000		190,692	1,192,308
Fund Balance			<u>549,248</u>	