

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of August 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	860,963		11,045	849,918
Intermediate				
State	3,585,392			3,585,392
Federal	5,295,001			5,295,001
Beg. Fund Balance *	172,342		414,974	(242,632)
Total Revenues	9,913,698		426,019	9,487,679

Expenditures:				
Instruction	3,400,322	1,344,039	56,637	1,999,646
Support Services	4,633,949	1,358,451	185,017	3,090,481
Enterprise	371,330	14,042	34,070	323,217
Facilities Acq & Const	1,508,092	3,691	11,900	1,492,501
End Fund Bal/Tfrs	5			5
Total Expenditures	9,913,698	2,720,223	287,624	6,905,851
Fund Balance			<u>138,395</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		165,815	79,653
Total Revenues	324,143		165,815	158,328

Expenditures:				
Instruction	173,134	8,266		164,868
Support Services	73,009	24,497	1,727	46,785
End Fund Balance	78,000			78,000
Total Expenditures	324,143	32,763	1,727	289,653
Fund Balance			<u>164,088</u>	

Building Maintenance Fund (293)

Revenues:				
Local	5,000		3,041	1,959
Sale of Assets	350,000			350,000
Beg. Fund Balance *	1,000,000		1,023,167	(23,167)
Total Revenues	1,355,000		1,026,208	328,792

Expenditures:				
Support Services	1,255,000	43,005		1,211,995
Facilities Acq & Const	100,000	271,946	91,038	(262,984)
End Fund Balance				
Total Expenditures	1,355,000	314,951	91,038	949,011
Fund Balance			<u>935,170</u>	

* Beginning Fund Balances are estimated and unaudited

** 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	271,500		22.97	271,477
State	25,000			25,000
Federal	1,867,263			1,867,263
Beg. Fund Balance *	50,000		155,893	(105,893)
Total Revenues	2,213,763		155,916	2,057,847

Expenditures:				
Support Services	41,296	20,110	4,022	17,164
Enterprise	2,172,467	39,159	11,612	2,121,696
Total Expenditures	2,213,763	59,269	15,634	2,138,860
Fund Balance			<u>140,282</u>	

ODE Facilities Grant (297)

Revenues:				
Local				
State				
Beg. Fund Balance *	450,000		388,378	61,622
Total Revenues	450,000		388,378	61,622

Expenditures:				
Instruction	350,000	140,799	90,603	118,599
Support Services	100,000		55,927	44,073
Facilities Acq & Const			8,606	(8,606)
Total Expenditures	450,000	140,799	155,136	154,065
Fund Balance			<u>233,242</u>	

Technology Fund (298)

Revenues:				
Local	227,250		5	227,245
Local - Taxes	75,400		9,030	66,370
Beg. Fund Balance *	500,000		642,159	(142,159)
Total Revenues	802,650		651,193	151,457

Expenditures:				
Instruction	220,000			220,000
Support Services	332,650	167,913	53,917	110,820
End Fund Balance	250,000			
Total Expenditures	802,650	167,913	53,917	580,820
Fund Balance			<u>597,276</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	90,100			90,100
Beg. Fund Balance *	50,000		52,135	(2,135)
Total Revenues	140,100		52,135	87,965

Expenditures:				
Support Services	140,100			140,100
End Fund Balance				
Total Expenditures	140,100		0	140,100
Fund Balance			<u>52,135</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		177,361	4,252,701
Other				
Beg. Fund Balance *	3,643,000		3,674,664	(31,664)
Total Revenues	8,073,062		3,852,025	4,221,037

Expenditures:				
Other	4,078,587		1,087,117	2,991,470
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		1,087,117	6,985,945
Fund Balance			<u>2,764,907</u>	

Debt Service Fund (330)

Revenues:				
Local	5,151,775		31,305	5,120,470
Beg. Fund Balance *	1,000,000		1,115,385	(115,385)
Total Revenues	6,151,775		1,146,690	5,005,085

Expenditures:				
Other	5,151,775			5,151,775
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,151,775			6,151,775
Fund Balance			<u>1,146,690</u>	

Capital Construction Fund (405)

Revenues:				
Local	276,000		20,479	255,521
Other				
Beg. Fund Balance *	250,000		384,952	(134,952)
Total Revenues	526,000		405,431	120,569

Expenditures:				
Support Services				0
Facilities Acq & Const	526,000	42,471	17,272	466,257
End Fund Balance				
Total Expenditures	526,000	42,471	17,272	466,257
Fund Balance			<u>388,159</u>	

Self Insurance Fund (610)

Revenues:				
Local	1,128,000		28,011	1,099,989
Beg. Fund Balance *	575,000		684,701	(109,701)
Total Revenues	1,703,000		712,712	990,288

Expenditures:				
Support Services	1,203,000		125,183	1,077,817
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		125,183	1,577,817
Fund Balance			<u>587,529</u>	