

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2012-13 as of April 30, 2013**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289 & 900-989)				
Revenues:				
Local	690,157		711,809	(21,652)
Intermediate	3,050		9,543	(6,493)
State	958,445		384,347	574,098
Federal	5,053,958		3,066,907	1,987,051
Beg. Fund Balance *	102,107		298,218	(196,111)
Total Revenues	6,807,717		4,470,823	2,336,894
Expenditures:				
Instruction	2,059,063	638,279	1,646,479	(225,694)
Support Services	4,206,431	863,988	2,312,139	1,030,304
Enterprise	342,817	18,512	98,929	225,377
Facilities Acq. & Constr.	199,406	229	240,131	(40,954)
End Fund Balance				
Total Expenditures	6,807,717	1,521,007	4,297,677	989,033
Fund Balance			<u>173,146</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Waldport High School & Toledo 7-12 Small Schools Grant (291)				
Revenues:				
Local	500		576	(76)
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
Total Revenues	181,500		134,568	46,932
Expenditures:				
Instruction	74,507	2,322	7,191	64,994
Support Services	24,493	2,897	8,386	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	5,218	15,577	160,705
Fund Balance			<u>118,991</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance Fund (293)				
Revenues:				
Local	4,000		32,327	(28,327)
Sale of Assets	3,000,000		3,005,000	(5,000)
Beg. Fund Balance *	300,000		224,667	75,333
Total Revenues	3,304,000		3,261,994	42,006
Expenditures:				
Instruction				
Support Services	561,000	29,661	210,491	320,849
Facilities Acq. & Constr.	2,743,000	1,949	143,304	2,597,747
End Fund Balance				
Total Expenditures	3,304,000	31,610	353,795	2,918,596
Fund Balance			<u>2,908,199</u>	

* Beginning Fund Balances have been audited.

** Includes \$185,782 Beginning Fund Balance transferred from Fund 300.

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	341,660		178,480	163,180
State	17,500		17,106	394
Federal	1,443,116		1,011,755	431,361
Beg. Fund Balance *	75,000		48,008	26,992
Total Revenues	1,877,276		1,255,350	621,926
Expenditures:				
Support Services	37,391	6,474	31,607	(690)
Enterprise	1,839,885	518,074	1,164,856	156,954
Total Expenditures	1,877,276	524,549	1,196,463	156,264
Fund Balance			<u>58,886</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Early Retirement Reserve Fund (296)				
Revenues:				
Beg. Fund Balance *	271,500		271,267	233
Total Revenues	271,500		271,267	233
Expenditures:				
Other	271,500		271,267	233
Total Expenditures	271,500		271,267	233
Fund Balance			<u>0</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
ODE Facilities Grant (297)				
Revenues:				
Local			664	(664)
State			1,496,607	(1,496,607)
Fund Balance	0	0	1,497,271	(1,497,271)

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology Fund (298)				
Revenues:				
Local	300,250		144,563	155,687
Local - Taxes			213,114	(213,114)
Beg. Fund Balance **	75,000		275,302	(200,302)
Total Revenues	375,250		632,979	(257,729)
Expenditures:				
Instruction	150,000	0	11,544	138,456
Support Services	225,250	21,175	127,012	77,063
End Fund Balance				
Total Expenditures	375,250	21,175	138,556	215,518
Fund Balance			<u>494,422</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement Fund (299)				
Revenues:				
Local	40,200		60	40,140
Beg. Fund Balance *	40,000		13,286	26,714
Total Revenues	80,200		13,346	66,854
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			<u>13,346</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	3,807,500		2,907,898	899,602
Other				
Beg. Fund Balance *	2,170,000		2,314,006	(144,006)
Total Revenues	5,977,500		5,221,904	755,596
Expenditures:				
Other	3,498,586		3,498,486	100
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		3,498,486	2,479,014
Fund Balance			<u>1,723,418</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund (330)				
Revenues:				
Local	4,750,450		4,515,206	235,244
Other				
Total Revenues	4,750,450		4,515,206	235,244
Expenditures:				
Other	4,250,450		973,016	3,277,434
End Fund Balance	500,000			500,000
Total Expenditures	4,750,450		973,016	3,777,434
Fund Balance			<u>3,542,189</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	356,000		220,472	135,528
Other				
Beg. Fund Balance *	900,000		844,597	55,403
Total Revenues	1,256,000		1,065,069	190,932
Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	39,299	872,433	344,268
End Fund Balance				
Total Expenditures	1,256,000	39,299	872,433	344,268
Fund Balance			<u>192,636</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Self Insurance Fund (610)				
Revenues:				
Local	778,500		528,853	249,647
Beg. Fund Balance *	550,000		604,571	(54,571)
Total Revenues	1,328,500		1,133,424	195,076
Expenditures:				
Support Services	881,500		617,335	264,165
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		617,335	711,165
Fund Balance			<u>516,089</u>	