

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2012-13 as of February 28, 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		390,486	299,671
Intermediate	3,050		11,070	(8,020)
State	958,445		360,897	597,548
Federal	5,053,958		2,266,800	2,787,158
Beg. Fund Balance *	102,107		298,218	(196,111)
Total Revenues	6,807,717		3,327,470	3,480,247
Expenditures:				
Instruction	2,059,063	944,095	1,268,610	(153,641)
Support Services	4,206,431	1,211,039	1,778,077	1,217,314
Enterprise	342,817	28,285	77,016	237,516
Facilities Acq. & Constr.	199,406	229	240,131	(40,954)
End Fund Balance				
Total Expenditures	6,807,717	2,183,648	3,363,834	1,260,236
Fund Balance			(36,363)	

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

Revenues:				
Local	500		467	33
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
Total Revenues	181,500		134,458	47,042
Expenditures:				
Instruction	74,507	3,537	6,060	64,910
Support Services	24,493	4,828	6,454	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	8,364	12,514	160,621
Fund Balance			121,944	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		6,012	(2,012)
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		3,235,679	68,321
Expenditures:				
Instruction				
Support Services	561,000	7,679	98,009	455,312
Facilities Acq. & Constr.	2,743,000	1,949	136,316	2,604,735
End Fund Balance				
Total Expenditures	3,304,000	9,628	234,324	3,060,048
Fund Balance			3,001,355	

* 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		132,966	208,694
State	17,500			17,500
Federal	1,443,116		601,053	842,063
Beg. Fund Balance *	75,000		48,008	26,992
Total Revenues	1,877,276		782,027	1,095,249
Expenditures:				
Support Services	37,391	12,948	25,176	(733)
Enterprise	1,839,885	810,867	863,558	165,459
Total Expenditures	1,877,276	823,815	888,734	164,727
Fund Balance			(106,708)	

Early Retirement Reserve Fund (296)

Revenues:				
Local				
Beg. Fund Balance *	271,500		271,267	233
Total Revenues	271,500		271,267	233
Expenditures:				
Other	271,500		271,267	233
End Fund Balance				
Total Expenditures	271,500		271,267	233
Fund Balance			0	

Technology Fund (298)

Revenues:				
Local	300,250		82,565	217,685
Local - Taxes			185,347	(185,347)
Beg. Fund Balance **	75,000		275,302	(200,302)
Total Revenues	375,250		543,213	(167,963)
Expenditures:				
Instruction	150,000	3,110	8,434	138,456
Support Services	225,250	66,200	97,220	61,830
End Fund Balance				
Total Expenditures	375,250	69,310	105,654	200,285
Fund Balance			437,559	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		48	40,152
Other				
Beg. Fund Balance *	40,000		13,286	26,714
Total Revenues	80,200		13,334	66,866
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			13,334	

	<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		2,179,417	1,628,083
Other				
Beg. Fund Balance *	2,170,000		2,314,006	(144,006)
Total Revenues	5,977,500		4,493,423	1,484,077
Expenditures:				
Other	3,498,586		2,857,433	641,153
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		2,857,433	3,120,067
Fund Balance			1,635,989	

Debt Service Fund (330)

Revenues:				
Local	4,750,450		4,352,095	398,355
Other				
Total Revenues	4,750,450		4,352,095	398,355

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			3,379,078	

Capital Construction Fund (405)

Revenues:				
Local	356,000		157,739	198,261
Other				
Beg. Fund Balance *	900,000		844,597	55,403
Total Revenues	1,256,000		1,002,336	253,664

Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	43,254	855,327	357,419
End Fund Balance				
Total Expenditures	1,256,000	43,254	855,327	357,419
Fund Balance			147,009	

Self Insurance Fund (610)

Revenues:				
Local	778,500		404,096	374,404
Beg. Fund Balance *	550,000		604,571	(54,571)
Total Revenues	1,328,500		1,008,667	319,833

Expenditures:				
Support Services	881,500		482,206	399,294
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		482,206	846,294
Fund Balance			526,461	