

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2012-13 as of July 31, 2012**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	690,157		100,553	589,604
Intermediate	3,050			3,050
State	958,445			958,445
Federal	5,053,958			5,053,958
Beg. Fund Balance *	102,107		284,392	(182,285)
Total Revenues	6,807,717		384,945	6,422,772
Expenditures:				
Instruction	2,061,422	1,498,267	59,281	503,874
Support Services	4,204,072	1,001,667	87,550	3,114,855
Enterprise	342,817	51,929	9,929	280,959
Facilities Acq. & Constr.	199,406	22,453	12,889	164,064
End Fund Balance				0
Total Expenditures	6,807,717	2,574,316	169,649	4,063,752
Fund Balance			215,296	

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

Revenues:				
Local	500			500
State	82,500			82,500
Beg. Fund Balance *	98,500		134,013	(35,513)
Total Revenues	181,500		134,013	47,487
Expenditures:				
Instruction	74,507	14,137		60,370
Support Services	24,493	11,022		13,471
End Fund Balance	82,500			82,500
Total Expenditures	181,500	25,159		156,341
Fund Balance			134,013	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		1,250	2,750
Sale of Assets	3,000,000		5,000	2,995,000
Beg. Fund Balance *	300,000		187,081	112,919
Total Revenues	3,304,000		193,331	3,110,669
Expenditures:				
Instruction				0
Support Services	561,000	16,339	1,282	543,379
Facilities Acq. & Constr.	2,743,000	13,793	51,694	2,677,513
End Fund Balance				
Total Expenditures	3,304,000	30,133	52,976	3,220,892
Fund Balance			140,355	

*Beginning Fund Balances are approximate and may change.

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	341,660			341,660
State	17,500			17,500
Federal	1,443,116			1,443,116
Beg. Fund Balance *	75,000		87,029	(12,029)
Total Revenues	1,877,276		87,029	1,790,247
Expenditures:				
Support Services	37,391	34,152	3,066	173
Enterprise	1,839,885	23,962	1,941	1,813,982
Total Expenditures	1,877,276	58,114	5,008	1,814,155
End Fund Balance			82,022	

Early Retirement Reserve Fund (296)

Revenues:				
Local				0
Beg. Fund Balance *	271,500		271,088	412
Total Revenues	271,500		271,088	412
Expenditures:				
Other	271,500			
End Fund Balance				0
Total Expenditures	271,500			271,500
Fund Balance			271,088	

Technology Fund (298)

Revenues:				
Local	300,250			300,250
Beg. Fund Balance *	75,000		89,452	(14,452)
Total Revenues	375,250	0	89,452	285,798
Expenditures:				
Instruction	150,000			150,000
Support Services	225,250	99,912	16,222	109,116
End Fund Balance				
Total Expenditures	375,250	99,912	16,222	259,116
Fund Balance			73,230	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200			40,200
Other				0
Beg. Fund Balance *	40,000		6,947	33,053
Total Revenues	80,200		6,947	73,253
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			6,947	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund GO Bonds (300)				
Revenues:				
Local			47	(47)
Other	0			
Beg. Fund Balance *	0		182,834	(182,834)
Total Revenues	0		182,881	(182,881)
Expenditures:				
Other				0
End Fund Balance				0
Total Expenditures	0		0	0
Fund Balance			182,881	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,807,500		81,484	3,726,016
Other				
Beg. Fund Balance *	2,170,000		2,270,882	(100,882)
Total Revenues	5,977,500		2,352,366	3,625,134
Expenditures:				
Other	3,498,586		611,914	2,886,672
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		611,914	5,365,586
Fund Balance			1,740,453	

Capital Construction Fund (405)

Revenues:				
Local	356,000		13,530	342,470
Other				
Beg. Fund Balance *	900,000		885,023	14,977
Total Revenues	1,256,000		898,553	357,447
Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	61,095	45,435	1,149,470
End Fund Balance				
Total Expenditures	1,256,000	61,095	45,435	1,149,470
Fund Balance			853,118	

Self Insurance Fund (610)

Revenues:				
Local	778,500		13,563	764,937
Beg. Fund Balance *	550,000		604,246	(54,246)
Total Revenues	1,328,500		617,809	710,691
Expenditures:				
Support Services	881,500		57,064	824,436
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		57,064	1,271,436
Fund Balance			560,746	