

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2012-13 as of May 31, 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		743,816	(53,659)
Intermediate	3,050		1,950	1,100
State	958,445		452,426	506,019
Federal	5,053,958		3,415,794	1,638,164
Beg. Fund Balance *	102,107		298,218	(196,111)
Total Revenues	6,807,717		4,912,205	1,895,512
Expenditures:				
Instruction	2,059,063	448,688	1,855,708	(245,333)
Support Services	4,206,431	778,324	2,540,251	887,856
Enterprise	342,817	15,808	109,881	217,127
Facilities Acq. & Constr.	199,406	229	240,131	(40,954)
End Fund Balance				
Total Expenditures	6,807,717	1,243,049	4,745,972	818,696
Fund Balance			<u>166,233</u>	

Waldport High School & Toledo 7-12 Small Schools Grant (291)				
Revenues:				
Local	500		631	(131)
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
Total Revenues	181,500		134,622	46,878
Expenditures:				
Instruction	74,507	1,741	7,772	64,994
Support Services	24,493	1,931	9,351	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	3,672	17,124	160,705
Fund Balance			<u>117,499</u>	

Building Maintenance Fund (293)				
Revenues:				
Local	4,000		33,661	(29,661)
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		3,263,327	40,673
Expenditures:				
Instruction				
Support Services	561,000	19,925	516,209	24,866
Facilities Acq. & Constr.	2,743,000	1,949	144,654	2,596,397
End Fund Balance				
Total Expenditures	3,304,000	21,874	660,863	2,621,263
Fund Balance			<u>2,602,464</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	341,660		202,107	139,553
State	17,500		17,106	394
Federal	1,443,116		1,175,388	267,728
Beg. Fund Balance *	75,000		48,008	26,992
Total Revenues	1,877,276		1,442,609	434,667
Expenditures:				
Support Services	37,391	3,233	34,844	(686)
Enterprise	1,839,885	366,683	1,321,149	152,053
Total Expenditures	1,877,276	369,916	1,355,993	151,367
Fund Balance			<u>86,616</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>	

ODE Facilities Grant (297)				
Revenues:				
Local			1,351	(1,351)
State			1,496,607	(1,496,607)
Total Revenues	0	0	1,497,958	(1,497,958)

Technology Fund (298)				
Revenues:				
Local	300,250		170,238	130,012
Local - Taxes			228,558	(228,558)
Beg. Fund Balance **	75,000		275,302	(200,302)
Total Revenues	375,250		674,098	(298,848)
Expenditures:				
Instruction	150,000	0	11,544	138,456
Support Services	225,250	12,549	135,809	76,893
End Fund Balance				
Total Expenditures	375,250	12,549	147,353	215,348
Fund Balance			<u>526,745</u>	

Vehicle Replacement Fund (299)				
Revenues:				
Local	40,200		66	40,134
Beg. Fund Balance *	40,000		13,286	26,714
Total Revenues	80,200		13,352	66,848
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			<u>13,352</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		3,295,314	512,186
Other				
Beg. Fund Balance *	2,170,000		2,314,006	(144,006)
Total Revenues	5,977,500		5,609,319	368,181

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>2,110,834</u>	

Debt Service Fund (330)				
Revenues:				
Local	4,750,450		4,548,892	201,558
Other				
Total Revenues	4,750,450		4,548,892	201,558

Expenditures:				
Other	4,250,450		4,067,211	183,239
End Fund Balance	500,000			500,000
Total Expenditures	4,750,450		4,067,211	683,239
Fund Balance			<u>481,681</u>	

Capital Construction Fund (405)				
Revenues:				
Local	356,000		245,699	110,302
Other				
Beg. Fund Balance *	900,000		844,597	55,403
Total Revenues	1,256,000		1,090,295	165,705

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>217,863</u>	

Self Insurance Fund (610)				
Revenues:				
Local	778,500		590,633	187,867
Beg. Fund Balance *	550,000		604,571	(54,571)
Total Revenues	1,328,500		1,195,204	133,296

Expenditures:				
Support Services	881,500		673,473	208,027
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		673,473	655,027
Fund Balance			<u>521,731</u>	

* Beginning Fund Balances have been audited.

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