

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

	<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		125,349	564,808
Intermediate	3,050		9,543	(6,493)
State	958,445		81,375	877,070
Federal	5,053,958		990,184	4,063,774
Beg. Fund Balance *	102,107		298,218	(196,111)
Total Revenues	6,807,717		1,504,669	5,303,048
Expenditures:				
Instruction	2,059,063	1,426,384	773,344	(140,664)
Support Services	4,206,431	1,077,565	907,651	2,221,214
Enterprise	342,817	40,090	49,464	253,264
Facilities Acq. & Constr.	199,406	374	238,628	(39,596)
End Fund Balance				
Total Expenditures	6,807,717	2,544,412	1,969,087	2,294,218
Fund Balance			(464,418)	

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

Revenues:				
Local	500		287	213
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
Total Revenues	181,500		134,279	47,221
Expenditures:				
Instruction	74,507	9,834	3,302	61,370
Support Services	24,493	7,724	3,558	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	17,559	6,860	157,081
Fund Balance			127,419	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		4,399	(399)
Sale of Assets	3,000,000		5,000	2,995,000
Beg. Fund Balance *	300,000		224,667	75,333
Total Revenues	3,304,000		234,065	3,069,935
Expenditures:				
Instruction				
Support Services	561,000	0	63,516	497,484
Facilities Acq. & Constr.	2,743,000	1,949	122,341	2,618,710
End Fund Balance				
Total Expenditures	3,304,000	1,949	185,857	3,116,194
Fund Balance			48,208	

* 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		54,062	287,598
State	17,500			17,500
Federal	1,443,116		319,709	1,123,407
Beg. Fund Balance *	75,000		48,008	26,992
Total Revenues	1,877,276		421,780	1,455,496
Expenditures:				
Support Services	37,391	22,129	15,616	(354)
Enterprise	1,839,885	1,251,173	413,879	174,833
Total Expenditures	1,877,276	1,273,302	429,495	174,479
Fund Balance			(7,715)	

Early Retirement Reserve Fund (296)

Revenues:				
Local			588	(588)
Beg. Fund Balance *	271,500		271,267	233
Total Revenues	271,500		271,855	(355)
Expenditures:				
Other	271,500			
End Fund Balance				
Total Expenditures	271,500		0	271,500
Fund Balance			271,855	

Technology Fund (298)

Revenues:				
Local	300,250		81,953	218,297
Local - Taxes			131,807	(131,807)
Beg. Fund Balance **	75,000		275,302	(200,302)
Total Revenues	375,250		489,061	(113,811)
Expenditures:				
Instruction	150,000		8,197	141,803
Support Services	225,250	68,920	69,696	86,634
End Fund Balance				
Total Expenditures	375,250	68,920	77,893	228,437
Fund Balance			411,168	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		29	40,171
Other				
Beg. Fund Balance *	40,000		13,286	26,714
Total Revenues	80,200		13,315	66,885
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			13,315	

	<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		1,179,619	2,627,881
Other				
Beg. Fund Balance *	2,170,000		2,314,005	(144,005)
Total Revenues	5,977,500		3,493,624	2,483,876
Expenditures:				
Other	3,498,586		1,895,618	1,602,968
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		1,895,618	4,081,882
Fund Balance			1,598,006	

Debt Service Fund (330)

Revenues:				
Local	4,750,450		4,177,516	572,934
Other				
Total Revenues	4,750,450		4,177,516	4,177,516

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			3,204,500	

Capital Construction Fund (405)

Revenues:				
Local	356,000		108,663	247,337
Other				
Beg. Fund Balance *	900,000		844,597	55,403
Total Revenues	1,256,000		953,260	302,740

Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	45,283	701,455	509,261
End Fund Balance				
Total Expenditures	1,256,000	45,283	701,455	509,261
Fund Balance			251,804	

Self Insurance Fund (610)

Revenues:				
Local	778,500		208,436	570,064
Beg. Fund Balance *	550,000		604,571	(54,571)
Total Revenues	1,328,500		813,007	515,493

Expenditures:				
Support Services	881,500		275,194	606,306
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		275,194	1,053,306
Fund Balance			537,812	