

LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2012-13 as of October 31, 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		117,236	572,921
Intermediate	3,050		9,543	(6,493)
State	958,445		31,286	927,159
Federal	5,053,958		331,671	4,722,287
Beg. Fund Balance *	102,107		297,756	(195,649)
Total Revenues	6,807,717		787,491	6,020,226
Expenditures:				
Instruction	2,059,063	1,451,039	538,911	69,114
Support Services	4,206,431	1,133,769	689,912	2,382,749
Enterprise	342,817	55,274	29,121	258,422
Facilities Acq. & Constr.	199,406	14,314	204,101	(19,009)
End Fund Balance				
Total Expenditures	6,807,717	2,654,397	1,462,044	2,691,275
Fund Balance			<u>(674,554)</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		223	277
State	82,500			82,500
Beg. Fund Balance *	98,500		133,992	(35,492)
Total Revenues	181,500		134,215	47,285
Expenditures:				
Instruction	74,507	10,927	2,209	61,370
Support Services	24,493	8,690	2,592	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	19,617	4,801	157,081
Fund Balance			<u>129,414</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Building Maintenance Fund (293)				
Revenues:				
Local	4,000		4,261	(261)
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		233,928	3,070,072
Expenditures:				
Instruction				
Support Services	561,000	630	41,169	519,201
Facilities Acq. & Constr.	2,743,000	1,949	119,335	2,621,716
End Fund Balance				
Total Expenditures	3,304,000	2,579	160,503	3,140,918
Fund Balance			<u>73,425</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	341,660		2,530	339,130
State	17,500			17,500
Federal	1,443,116		17,782	1,425,334
Beg. Fund Balance *	75,000		48,009	26,991
Total Revenues	1,877,276		68,321	1,808,955
Expenditures:				
Support Services	37,391	25,290	12,455	(354)
Enterprise	1,839,885	1,460,435	205,042	174,408
Total Expenditures	1,877,276	1,485,725	217,497	174,054
Fund Balance			<u>(149,177)</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Early Retirement Reserve Fund (296)				
Revenues:				
Local			454	(454)
Beg. Fund Balance *	271,500		271,267	233
Total Revenues	271,500		271,721	(221)
Expenditures:				
Other	271,500		271,721	
End Fund Balance				
Total Expenditures	271,500	0	271,721	(221)
Fund Balance			<u>(0)</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Technology Fund (298)				
Revenues:				
Local	300,250		73,432	226,818
Local - Taxes			113,640	(113,640)
Beg. Fund Balance **	75,000		275,302	(200,302)
Total Revenues	375,250		462,374	(87,124)
Expenditures:				
Instruction	150,000	3,641	3,607	142,752
Support Services	225,250	76,813	60,303	88,134
End Fund Balance				
Total Expenditures	375,250	80,454	63,910	230,886
Fund Balance			<u>398,464</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement Fund (299)				
Revenues:				
Local	40,200		22	40,178
Other				
Beg. Fund Balance *	40,000		13,286	26,714
Total Revenues	80,200		13,308	66,892
Expenditures:				
Support Services	80,200			80,200
End Fund Balance				
Total Expenditures	80,200		0	80,200
Fund Balance			<u>13,308</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		843,638	2,963,862
Other				
Beg. Fund Balance *	2,170,000		2,314,005	(144,005)
Total Revenues	5,977,500		3,157,643	2,819,857
Expenditures:				
Other	3,498,586		1,573,492	1,925,094
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		1,573,492	4,404,008
Fund Balance			<u>1,584,151</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Capital Construction Fund (405)				
Revenues:				
Local	356,000		90,581	265,419
Other				
Beg. Fund Balance *	900,000		844,598	55,402
Total Revenues	1,256,000		935,179	320,821
Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	39,808	654,537	561,655
End Fund Balance				
Total Expenditures	1,256,000	39,808	654,537	561,655
Fund Balance			<u>280,642</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Self Insurance Fund (610)				
Revenues:				
Local	778,500		145,906	632,594
Beg. Fund Balance *	550,000		604,571	(54,571)
Total Revenues	1,328,500		750,477	578,023
Expenditures:				
Support Services	881,500		249,221	632,279
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		249,221	1,079,279
Fund Balance			<u>501,256</u>	

* Beginning Fund Balances are approximate and may change.
** Includes \$185,782 Beginning Fund Balance transferred from Fund 300.