

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	690,157		112,792	577,365
Intermediate	3,050		8,600	(5,550)
State	958,445		0	958,445
Federal	5,053,958		308,039	4,745,919
Beg. Fund Balance *	102,107		284,392	(182,285)
Total Revenues	6,807,717		713,824	6,093,893
Expenditures:				
Instruction	2,061,422	1,727,018	327,101	7,302
Support Services	4,204,072	1,155,620	442,070	2,606,382
Enterprise	342,817	58,826	19,079	264,912
Facilities Acq. & Constr.	199,406	14,398	176,082	8,926
End Fund Balance				0
Total Expenditures	6,807,717	2,955,861	964,333	2,887,523
Fund Balance			<u>(250,509)</u>	

**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	12,020	1,116	61,370
Support Services	24,493	9,656	1,626	13,211
End Fund Balance	82,500			82,500
Total Expenditures	181,500	21,676	2,743	157,081
Fund Balance			<u>131,270</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		3,788	213
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		195,869	3,108,132
Expenditures:				
Instruction				0
Support Services	561,000		32,343	528,657
Facilities Acq. & Constr.	2,743,000	2,183	112,599	2,628,218
End Fund Balance				
Total Expenditures	3,304,000	2,183	144,942	3,156,875
Fund Balance			<u>50,927</u>	

*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		1,644	340,016
State	17,500			17,500
Federal	1,443,116		17,357	1,425,759
Beg. Fund Balance *	75,000		87,029	(12,029)
Total Revenues	1,877,276		106,031	1,771,245
Expenditures:				
Support Services	37,391	28,452	9,294	(354)
Enterprise	1,839,885	1,629,988	34,002	175,895
Total Expenditures	1,877,276	1,658,439	43,296	175,541
End Fund Balance			<u>62,735</u>	

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			<u>271,088</u>	

Technology Fund (298)

Revenues:				
Local	300,250		85,963	214,287
Beg. Fund Balance *	75,000		89,452	(14,452)
Total Revenues	375,250		175,415	199,835
Expenditures:				
Instruction	150,000			150,000
Support Services	225,250	86,228	40,316	98,705
End Fund Balance				
Total Expenditures	375,250	86,228	40,316	248,705
Fund Balance			<u>135,099</u>	

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			<u>6,947</u>	

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

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,807,500		506,872	3,300,628
Other				
Beg. Fund Balance *	2,170,000		2,270,882	(100,882)
Total Revenues	5,977,500		2,777,754	3,199,746
Expenditures:				
Other	3,498,586		1,252,966	2,245,620
End Fund Balance	2,478,914			2,478,914
Total Expenditures	5,977,500		1,252,966	4,724,534
Fund Balance			<u>1,524,788</u>	

Capital Construction Fund (405)

Revenues:				
Local	356,000		63,294	292,706
Other				
Beg. Fund Balance *	900,000		885,023	14,977
Total Revenues	1,256,000		948,317	307,683
Expenditures:				
Support Services				
Facilities Acq. & Constr.	1,256,000	20,236	535,395	700,369
End Fund Balance				
Total Expenditures	1,256,000	20,236	535,395	700,369
Fund Balance			<u>412,922</u>	

Self Insurance Fund (610)

Revenues:				
Local	778,500		83,906	694,594
Beg. Fund Balance *	550,000		604,246	(54,246)
Total Revenues	1,328,500		688,152	640,348
Expenditures:				
Support Services	881,500		180,490	701,010
End Fund Balance	447,000			447,000
Total Expenditures	1,328,500		180,490	1,148,010
Fund Balance			<u>507,662</u>	