

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2011-12 as of April 30, 2012**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	360,062		327,830	32,232
Intermediate	3,050		3,450	(400)
State	524,460		275,033	249,427
Federal	5,399,965		2,995,793	2,404,172
Beg. Fund Balance *	99,163		169,831	(70,668)
Total Revenues	6,386,700		3,771,937	2,614,763
Expenditures:				
Instruction	2,933,076	692,685	1,681,185	559,206
Support Services	3,203,068	636,138	1,881,344	685,586
Enterprise	220,556	25,988	194,578	(10)
Facilities Acq. & Constr.	30,000	963	54,925	(25,888)
End Fund Balance				
Total Expenditures	6,386,700	1,355,774	3,812,032	1,218,894
Fund Balance			<u>(40,095)</u>	

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

Revenues:				
Local	500		544	(44)
State	77,500			77,500
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		105,472	82,528
Expenditures:				
Instruction	91,047	15,809	35,390	39,848
Support Services	19,453		63	19,390
End Fund Balance	77,500			77,500
Total Expenditures	188,000	15,809	35,453	136,738
Fund Balance			<u>70,019</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		5,424	(1,424)
Sale of Assets			39,803	(39,803)
Beg. Fund Balance *	972,000		534,738	437,262
Total Revenues	976,000		579,965	396,035
Expenditures:				
Instruction				
Support Services	332,000	403	127,113	204,484
Facilities Acq. & Constr.	644,000		140,055	503,945
End Fund Balance				
Total Expenditures	976,000	403	267,168	708,429
Fund Balance			<u>312,797</u>	

*Beginning Fund Balances have been audited.

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	314,941		164,741	150,200
State	21,912		16,551	5,361
Federal	1,365,147		934,425	430,722
Beg. Fund Balance *	75,000		83,837	(8,837)
Total Revenues	1,777,000		1,199,554	577,446
Expenditures:				
Support Services	37,858	6,903	18,167	12,788
Enterprise	1,739,142	634,340	1,077,953	26,849
Total Expenditures	1,777,000	641,243	1,096,120	39,637
End Fund Balance			<u>103,434</u>	

Early Retirement Reserve Fund (296)

Revenues:				
Local	2,000		1,603	397
Beg. Fund Balance *	269,450		269,301	149
Total Revenues	271,450		270,904	546
Expenditures:				
Other				
End Fund Balance	271,450			271,450
Total Expenditures	271,450			271,450
Fund Balance			<u>270,904</u>	

Technology Fund (298)

Revenues:				
Local	327,500		255,889	71,611
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		298,130	64,370
Expenditures:				
Instruction	55,000			55,000
Support Services	307,500	16,113	190,673	100,714
End Fund Balance				
Total Expenditures	362,500	16,113	190,673	155,714
Fund Balance			<u>107,457</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		216	39,984
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		56,047	25,153
Expenditures:				
Support Services	81,200		44,702	36,498
End Fund Balance				
Total Expenditures	81,200		44,702	36,498
Fund Balance			<u>11,345</u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund GO Bonds (300)				
Revenues:				
Local	4,361,525		4,231,229	130,296
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		4,508,101	123,424
Expenditures:				
Other	4,381,525		83,263	4,298,262
End Fund Balance	250,000			250,000
Total Expenditures	4,631,525		83,263	4,548,262
Fund Balance			<u>4,424,838</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		2,585,378	932,122
Other				
Beg. Fund Balance *	1,730,500		1,906,094	(175,594)
Total Revenues	5,248,000		4,491,472	756,528
Expenditures:				
Other	3,318,586		3,318,308	278
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		3,318,308	1,929,692
Fund Balance			<u>1,173,164</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		219,682	494,318
Other				
Beg. Fund Balance *	275,000		855,809	(580,809)
Total Revenues	989,000		1,075,491	(86,491)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	989,000	272	139,832	848,896
End Fund Balance				
Total Expenditures	989,000	272	139,832	848,896
Fund Balance			<u>935,659</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		504,734	266,766
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		1,103,285	193,215
Expenditures:				
Support Services	862,500		620,051	242,449
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		620,051	676,449
Fund Balance			<u>483,234</u>	