

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	360,062		269,788	90,274
Intermediate	3,050		2,500	550
State	524,460			524,460
Federal	5,463,265		1,193,976	4,269,289
Beg. Fund Balance *	99,163		169,832	(70,669)
Total Revenues	6,450,000		1,636,096	4,813,904
Expenditures:				
Instruction	2,988,863	1,510,564	852,980	625,319
Support Services	3,210,381	1,151,855	1,135,305	923,221
Enterprise	220,756	37,652	129,841	53,263
Facilities Acq. & Constr.	30,000		538	29,462
End Fund Balance				
Total Expenditures	6,450,000	2,700,071	2,118,664	1,631,265
Fund Balance			<u>(482,568)</u>	

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

Revenues:				
Local	500		351	149
State	77,500			77,500
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		105,279	82,721
Expenditures:				
Instruction	91,047	30,711	18,699	41,637
Support Services	19,453		63	19,390
End Fund Balance	77,500			77,500
Total Expenditures	188,000	30,711	18,762	138,527
Fund Balance			<u>86,517</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		4,538	(538)
Sale of Assets			25,000	(25,000)
Beg. Fund Balance *	972,000		534,739	437,261
Total Revenues	976,000		564,277	411,723
Expenditures:				
Instruction				
Support Services	332,000	13,550	71,484	246,966
Facilities Acq. & Constr.	644,000		106,338	537,662
End Fund Balance				
Total Expenditures	976,000	13,550	177,822	784,628
Fund Balance			<u>386,455</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		78,980	235,961
State	21,912			21,912
Federal	1,365,147		428,629	936,518
Beg. Fund Balance *	75,000		83,836	(8,836)
Total Revenues	1,777,000		591,445	1,185,555
Expenditures:				
Support Services	37,858	10,581	7,054	20,223
Enterprise	1,739,142	1,182,327	498,123	58,692
Total Expenditures	1,777,000	1,192,908	505,177	78,915
End Fund Balance			<u>86,268</u>	

Early Retirement Reserve Fund (296)

Revenues:				
Local	2,000		952	1,048
Beg. Fund Balance *	269,450		269,301	149
Total Revenues	271,450		270,253	1,197
Expenditures:				
Other				
End Fund Balance	271,450			271,450
Total Expenditures	271,450			271,450
Fund Balance			<u>270,253</u>	

Technology Fund (298)

Revenues:				
Local	327,500		66,829	260,671
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		109,070	253,430
Expenditures:				
Instruction	55,000			55,000
Support Services	307,500	47,475	142,105	117,920
End Fund Balance				
Total Expenditures	362,500	47,475	142,105	172,920
Fund Balance			<u>(33,035)</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		180	40,020
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		56,011	25,189
Expenditures:				
Support Services	81,200		29,900	51,300
End Fund Balance				
Total Expenditures	81,200		29,900	51,300
Fund Balance			<u>26,111</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		3,957,855	403,670
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		4,234,727	396,798
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>4,151,464</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		1,327,573	2,189,927
Other				
Beg. Fund Balance *	1,730,500		1,906,094	(175,594)
Total Revenues	5,248,000		3,233,667	2,014,333
Expenditures:				
Other	3,318,586		2,085,141	1,233,445
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		2,085,141	3,162,859
Fund Balance			<u>1,148,526</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		151,463	562,537
Other				
Beg. Fund Balance *	275,000		855,809	(580,809)
Total Revenues	989,000		1,007,272	(18,272)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	989,000	25,613	102,991	860,396
End Fund Balance				
Total Expenditures	989,000	25,613	102,991	860,396
Fund Balance			<u>904,281</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		262,747	508,753
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		861,298	435,202
Expenditures:				
Support Services	862,500		324,130	538,370
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		324,130	972,370
Fund Balance			<u>537,168</u>	