

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2011-12 as of January 31, 2012**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	360,062		273,253	86,809
Intermediate	3,050		3,450	(400)
State	524,460		85,655	438,805
Federal	5,399,965		1,377,503	4,022,462
Beg. Fund Balance *	99,163		169,831	(70,668)
Total Revenues	6,386,700		1,909,692	4,477,008
Expenditures:				
Instruction	2,950,697	1,336,413	1,037,647	576,637
Support Services	3,185,447	1,069,604	1,311,863	803,980
Enterprise	220,556	31,864	144,191	44,501
Facilities Acq. & Constr.	30,000		538	29,462
End Fund Balance				
Total Expenditures	6,386,700	2,437,881	2,494,239	1,454,580
Fund Balance			<u>(584,547)</u>	

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

Revenues:				
Local	500		402	98
State	77,500			77,500
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		105,330	82,670
Expenditures:				
Instruction	91,047	27,065	22,580	41,402
Support Services	19,453		63	19,390
End Fund Balance	77,500			77,500
Total Expenditures	188,000	27,065	22,643	138,292
Fund Balance			<u>82,687</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		4,768	(768)
Sale of Assets			25,000	(25,000)
Beg. Fund Balance *	972,000		534,739	437,261
Total Revenues	976,000		564,507	411,493
Expenditures:				
Instruction				
Support Services	332,000	10,376	83,248	238,376
Facilities Acq. & Constr.	644,000		107,419	536,581
End Fund Balance				
Total Expenditures	976,000	10,376	190,667	774,957
Fund Balance			<u>373,840</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		90,331	224,610
State	21,912			21,912
Federal	1,365,147		436,288	928,859
Beg. Fund Balance *	75,000		83,836	(8,836)
Total Revenues	1,777,000		610,455	1,166,545
Expenditures:				
Support Services	37,858	8,817	8,818	20,223
Enterprise	1,739,142	1,073,814	610,229	55,099
Total Expenditures	1,777,000	1,082,631	619,047	75,322
End Fund Balance			<u>(8,592)</u>	

Early Retirement Reserve Fund (296)

Revenues:				
Local	2,000		1,112	888
Beg. Fund Balance *	269,450		269,301	149
Total Revenues	271,450		270,413	1,037
Expenditures:				
Other				
End Fund Balance	271,450			271,450
Total Expenditures	271,450			271,450
Fund Balance			<u>270,413</u>	

Technology Fund (298)

Revenues:				
Local	327,500		88,286	239,214
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		130,527	231,973
Expenditures:				
Instruction	55,000			55,000
Support Services	307,500	41,000	153,000	113,500
End Fund Balance				
Total Expenditures	362,500	41,000	153,000	168,500
Fund Balance			<u>(22,473)</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		195	40,005
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		56,026	25,174
Expenditures:				
Support Services	81,200		44,702	36,498
End Fund Balance				
Total Expenditures	81,200		44,702	36,498
Fund Balance			<u>11,324</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		4,014,805	346,720
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		4,291,677	339,848
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>4,208,414</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		1,627,552	1,889,948
Other				
Beg. Fund Balance *	1,730,500		1,906,094	(175,594)
Total Revenues	5,248,000		3,533,646	1,714,354
Expenditures:				
Other	3,318,586		2,413,612	904,974
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		2,413,612	2,834,388
Fund Balance			<u>1,120,034</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		167,090	546,910
Other				
Beg. Fund Balance *	275,000		855,809	(580,809)
Total Revenues	989,000		1,022,899	(33,899)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	989,000	6,966	110,248	871,786
End Fund Balance				
Total Expenditures	989,000	6,966	110,248	871,786
Fund Balance			<u>912,651</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		318,132	453,368
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		916,683	379,817
Expenditures:				
Support Services	862,500		426,381	436,119
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		426,381	870,119
Fund Balance			<u>490,302</u>	