

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2011-12 as of May 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		341,632	18,430
Intermediate	3,050		4,251	(1,201)
State	524,460		314,789	209,671
Federal	5,348,615		3,478,628	1,869,987
Beg. Fund Balance *	99,163		169,831	(70,668)
Total Revenues	6,335,350		4,309,131	2,026,219
Expenditures:				
Instruction	2,903,576	582,970	1,892,246	428,360
Support Services	3,181,318	519,282	2,070,582	591,454
Enterprise	220,456	18,625	219,225	(17,394)
Facilities Acq. & Constr.	30,000	58,729	108,555	(137,284)
End Fund Balance				
Total Expenditures	6,335,350	1,179,606	4,290,608	865,136
Fund Balance			<u>18,523</u>	

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

Revenues:				
Local	500		592	(92)
State	77,500		80,475	(2,975)
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		185,995	2,005
Expenditures:				
Instruction	91,047	11,321	39,295	40,431
Support Services	19,453	152	720	18,581
End Fund Balance	77,500			77,500
Total Expenditures	188,000	11,473	40,015	136,512
Fund Balance			<u>145,980</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		5,637	(1,637)
Sale of Assets			39,803	(39,803)
Beg. Fund Balance *	972,000		534,738	437,262
Total Revenues	976,000		580,178	395,822
Expenditures:				
Instruction				
Support Services	332,000	3,070	127,639	201,291
Facilities Acq. & Constr.	644,000		146,314	497,686
End Fund Balance				
Total Expenditures	976,000	3,070	273,953	698,977
Fund Balance			<u>306,225</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		202,235	112,706
State	21,912		16,551	5,361
Federal	1,365,147		1,083,836	281,311
Beg. Fund Balance *	75,000		83,837	(8,837)
Total Revenues	1,777,000		1,386,459	390,541
Expenditures:				
Support Services	37,858	3,452	21,619	12,787
Enterprise	1,739,142	474,652	1,243,481	21,009
Total Expenditures	1,777,000	478,104	1,265,100	33,796
End Fund Balance			<u>121,359</u>	

Early Retirement Reserve Fund (296)

Revenues:				
Local	2,000		1,787	213
Beg. Fund Balance *	269,450		269,301	149
Total Revenues	271,450		271,088	362
Expenditures:				
Other				
End Fund Balance	271,450			271,450
Total Expenditures	271,450			271,450
Fund Balance			<u>271,088</u>	

Technology Fund (298)

Revenues:				
Local	327,500		255,962	71,538
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		298,203	64,297
Expenditures:				
Instruction	55,000	649	5,310	49,041
Support Services	307,500	8,219	190,015	109,266
End Fund Balance				
Total Expenditures	362,500	8,868	195,325	158,307
Fund Balance			<u>102,878</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		223	39,977
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		56,054	25,146
Expenditures:				
Support Services	81,200		44,702	36,498
End Fund Balance				
Total Expenditures	81,200		44,702	36,498
Fund Balance			<u>11,352</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		4,289,344	72,181
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		4,566,216	65,309
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>4,482,953</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		2,904,997	612,503
Other				
Beg. Fund Balance *	1,730,500		1,906,094	(175,594)
Total Revenues	5,248,000		4,811,091	436,909
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>1,492,783</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		242,334	471,666
Other				
Beg. Fund Balance *	275,000		855,809	(580,809)
Total Revenues	989,000		1,098,143	(109,143)
Expenditures:				
Support Services				
Facilities Acq. & Constr.	989,000	10,555	187,735	790,710
End Fund Balance				
Total Expenditures	989,000	10,555	187,735	790,710
Fund Balance			<u>910,408</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		579,706	191,794
Other				
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		1,178,257	118,243
Expenditures:				
Support Services	862,500		683,405	179,095
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		683,405	613,095
Fund Balance			<u>494,852</u>	