

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2011-12 as of November 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		267,138	92,924
Intermediate	3,050		2,500	550
State	524,460			524,460
Federal	5,463,265		518,345	4,944,920
Beg. Fund Balance *	99,163		169,832	(70,669)
Total Revenues	6,450,000		957,815	5,492,185
Expenditures:				
Instruction	2,988,863	1,663,312	649,369	676,182
Support Services	3,210,381	1,198,357	967,539	1,044,485
Enterprise	220,756	41,336	118,233	61,187
Facilities Acq. & Constr.	30,000		538	29,462
End Fund Balance				
Total Expenditures	6,450,000	2,903,005	1,735,679	1,811,316
Fund Balance			<u>(777,864)</u>	

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

Revenues:				
Local	500		297	203
State	77,500			77,500
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		105,225	82,775
Expenditures:				
Instruction	91,047	34,387	14,884	41,776
Support Services	19,453		63	19,390
End Fund Balance	77,500			77,500
Total Expenditures	188,000	34,387	14,947	138,666
Fund Balance			<u>90,278</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		4,292	(292)
Sale of Assets			25,000	(25,000)
Beg. Fund Balance *	972,000		534,739	437,261
Total Revenues	976,000		564,031	411,969
Expenditures:				
Instruction				
Support Services	332,000	3,993	43,762	284,245
Facilities Acq. & Constr.	644,000		106,338	537,662
End Fund Balance				
Total Expenditures	976,000	3,993	150,100	821,907
Fund Balance			<u>413,931</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		63,715	251,226
State	21,912			21,912
Federal	1,365,147		298,662	1,066,485
Beg. Fund Balance *	75,000		83,836	(8,836)
Total Revenues	1,777,000		446,213	1,330,787
Expenditures:				
Support Services	37,858	12,344	5,291	20,223
Enterprise	1,739,142	1,339,308	341,499	58,335
Total Expenditures	1,777,000	1,351,652	346,790	78,558
End Fund Balance			<u>99,423</u>	

Early Retirement Reserve Fund (296)

Revenues:				
Local	2,000		791	1,209
Beg. Fund Balance *	269,450		269,301	149
Total Revenues	271,450		270,092	1,358
Expenditures:				
Other				
End Fund Balance	271,450			271,450
Total Expenditures	271,450			271,450
Fund Balance			<u>270,092</u>	

Technology Fund (298)

Revenues:				
Local	327,500		47	327,453
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		42,288	320,212
Expenditures:				
Instruction	55,000			55,000
Support Services	307,500	54,370	56,527	196,603
End Fund Balance				
Total Expenditures	362,500	54,370	56,527	251,603
Fund Balance			<u>(14,239)</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200		164	40,036
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		55,995	25,205
Expenditures:				
Support Services	81,200		29,900	51,300
End Fund Balance				
Total Expenditures	81,200		29,900	51,300
Fund Balance			<u>26,095</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		3,554,770	806,755
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		3,831,642	799,883
Expenditures:				
Other	4,381,525			4,381,525
End Fund Balance	250,000			250,000
Total Expenditures	4,631,525			4,631,525
Fund Balance			<u>3,831,642</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		1,024,652	2,492,848
Other				
Beg. Fund Balance *	1,730,500		1,906,094	(175,594)
Total Revenues	5,248,000		2,930,746	2,317,254
Expenditures:				
Other	3,318,586		1,783,576	1,535,010
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		1,783,576	3,464,424
Fund Balance			<u>1,147,170</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		142,703	571,297
Other				
Beg. Fund Balance *	275,000		855,809	(580,809)
Total Revenues	989,000		998,512	(9,512)
Expenditures:				
Support Services			-	
Facilities Acq. & Constr.	989,000	25,613	89,442	873,945
End Fund Balance				
Total Expenditures	989,000	25,613	89,442	873,945
Fund Balance			<u>909,070</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		201,869	569,631
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		800,420	496,080
Expenditures:				
Support Services	862,500		292,813	569,687
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		292,813	1,003,687
Fund Balance			<u>507,607</u>	