

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

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289)				
Revenues:				
Local	459,225		97,776	361,449
Intermediate	3,050			3,050
State	524,460			524,460
Federal	5,463,265		131,592	5,331,673
Beg. Fund Balance *			140,872	(140,872)
Total Revenues	6,450,000		370,240	6,079,760
Expenditures:				
Instruction	2,988,863	1,536,679	396,908	1,055,276
Support Services	3,210,381	963,468	747,736	1,499,177
Enterprise	220,756	43,073	106,399	71,284
Facilities Acq. & Constr.	30,000			30,000
End Fund Balance	5			5
Total Expenditures	6,450,005	2,543,220	1,251,043	2,655,742
Fund Balance			<u>(880,803)</u>	

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

Revenues:				
Local	500			500
State	77,500			77,500
Beg. Fund Balance *	110,000		104,928	5,072
Total Revenues	188,000		104,928	83,072
Expenditures:				
Instruction	91,047	38,250	10,994	41,803
Support Services	19,453		24	19,429
End Fund Balance	77,500			77,500
Total Expenditures	188,000	38,250	11,018	138,732
Fund Balance			<u>93,910</u>	

Building Maintenance Fund (293)

Revenues:				
Local	4,000		2,959	1,041
Sale of Assets			25,000	(25,000)
Beg. Fund Balance *	972,000		534,738	437,262
Total Revenues	976,000		562,697	413,303
Expenditures:				
Instruction				
Support Services	332,000		38,188	293,812
Facilities Acq. & Constr.	644,000		106,338	537,662
End Fund Balance				
Total Expenditures	976,000		144,526	831,474
Fund Balance			<u>418,171</u>	

*Beginning Fund Balances are Estimates Only.

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	314,941		37,289	277,652
State	21,912			21,912
Federal	1,365,147		159,818	1,205,329
Beg. Fund Balance *	75,000		83,837	(8,837)
Total Revenues	1,777,000		280,944	1,496,056
Expenditures:				
Support Services	37,858	14,108	3,527	20,223
Enterprise	1,739,142	1,404,752	190,818	143,572
Total Expenditures	1,777,000	1,418,860	194,345	163,795
End Fund Balance			<u>86,599</u>	

Early Retirement Reserve Fund (296)

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

Technology Fund (298)

Revenues:				
Local	327,500			327,500
Beg. Fund Balance *	35,000		42,241	(7,241)
Total Revenues	362,500		42,241	320,259
Expenditures:				
Instruction	55,000			55,000
Support Services	307,500		47,101	260,399
End Fund Balance				
Total Expenditures	362,500		47,101	315,399
Fund Balance			<u>(4,860)</u>	

Vehicle Replacement Fund (299)

Revenues:				
Local	40,200			40,200
Other				
Beg. Fund Balance *	41,000		55,831	(14,831)
Total Revenues	81,200		55,831	25,369
Expenditures:				
Support Services	81,200			81,200
End Fund Balance				
Total Expenditures	81,200			81,200
Fund Balance			<u>55,831</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		99,179	4,262,346
Other				
Beg. Fund Balance *	270,000		276,872	(6,872)
Total Revenues	4,631,525		376,051	4,255,474
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>376,051</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		717,684	2,799,816
Other				
Beg. Fund Balance *	1,730,500		1,906,220	(175,720)
Total Revenues	5,248,000		2,623,904	2,624,096
Expenditures:				
Other	3,318,586		1,482,011	1,836,575
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		1,482,011	3,765,989
Fund Balance			<u>1,141,893</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		124,608	589,392
Other				
Beg. Fund Balance *	275,000		855,808	(580,808)
Total Revenues	989,000		980,416	8,584
Expenditures:				
Support Services			14,966	
Facilities Acq. & Constr.	989,000	25,613	50,671	912,716
End Fund Balance				
Total Expenditures	989,000	25,613	65,637	897,750
Fund Balance			<u>914,779</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		139,757	631,743
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		738,308	558,192
Expenditures:				
Support Services	862,500		247,296	615,204
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		247,296	1,049,204
Fund Balance			<u>491,012</u>	