

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2011-12 as of September 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		96,574	362,651
Intermediate	3,050			3,050
State	524,460			524,460
Federal	5,463,265		97,951	5,365,314
Beg. Fund Balance *			170,783	(170,783)
Total Revenues	6,450,000		365,308	6,084,692
Expenditures:				
Instruction	2,988,863	1,708,196	221,784	1,058,883
Support Services	3,210,381	1,066,265	587,840	1,556,276
Enterprise	220,756	47,248	86,067	87,441
Facilities Acq. & Constr.	30,000			30,000
End Fund Balance	5			5
Total Expenditures	6,450,005	2,821,709	895,691	2,732,605
Fund Balance			<u>(530,383)</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	35,879	6,330	48,838
Support Services	19,453		24	19,429
End Fund Balance	77,500			77,500
Total Expenditures	188,000	35,879	6,354	145,767
Fund Balance			<u>98,574</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		586,031	385,969
Total Revenues	976,000		613,990	362,010
Expenditures:				
Instruction				
Support Services	332,000		30,449	301,551
Facilities Acq. & Constr.	644,000		106,338	537,662
End Fund Balance				
Total Expenditures	976,000		136,787	839,213
Fund Balance			<u>477,203</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		249	314,692
State	21,912			21,912
Federal	1,365,147		22,683	1,342,464
Beg. Fund Balance *	75,000		85,000	(10,000)
Total Revenues	1,777,000		107,932	1,669,068
Expenditures:				
Support Services	37,858	15,893	1,766	20,199
Enterprise	1,739,142	1,557,895	33,490	147,757
Total Expenditures	1,777,000	1,573,788	35,256	167,956
End Fund Balance			<u>72,676</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		38,430	269,070
End Fund Balance				
Total Expenditures	362,500		38,430	324,070
Fund Balance			<u>3,811</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		68,798	4,292,727
Other				
Beg. Fund Balance *	270,000		236,371	33,629
Total Revenues	4,631,525		305,169	4,326,356
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>305,169</u>	

Debt Service Fund PERS Bonds (320)

Revenues:				
Local	3,517,500		419,012	3,098,488
Other				
Beg. Fund Balance *	1,730,500		4,971,956	(3,241,456)
Total Revenues	5,248,000		5,390,968	(142,968)
Expenditures:				
Other	3,318,586		1,178,846	2,139,740
End Fund Balance	1,929,414			1,929,414
Total Expenditures	5,248,000		1,178,846	4,069,154
Fund Balance			<u>4,212,122</u>	

Capital Construction Fund (405)

Revenues:				
Local	714,000		105,543	608,457
Other				
Beg. Fund Balance *	275,000		797,201	(522,201)
Total Revenues	989,000		902,744	86,256
Expenditures:				
Support Services			22575.9	
Facilities Acq. & Constr.	989,000	25,613	44,246	919,141
End Fund Balance				
Total Expenditures	989,000	25,613	66,822	896,565
Fund Balance			<u>835,922</u>	

Self Insurance Fund (610)

Revenues:				
Local	771,500		85,226	686,274
Beg. Fund Balance *	525,000		598,551	(73,551)
Total Revenues	1,296,500		683,777	612,723
Expenditures:				
Support Services	862,500		188,211	674,289
End Fund Balance	434,000			434,000
Total Expenditures	1,296,500		188,211	1,108,289
Fund Balance			<u>495,566</u>	