

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of November 30, 2015**

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	860,963		57,438	803,525
State	3,585,392		8,531	3,576,861
Federal	5,221,274		355,694	4,865,580
Fund Transfers	5		15,000	(14,995)
Beg. Fund Balance *	172,337		331,954	(159,617)
Total Revenues	9,839,971		768,617	9,071,354
Expenditures:				
Instruction	3,389,804	1,518,362	696,528	1,174,914
Support Services	4,570,740	1,049,469	939,165	2,582,106
Enterprise	371,330	62,268	99,611	209,451
Facilities Acq & Const	1,508,092	8,262	22,201	1,477,629
End Fund Bal/Tfrs	5		15,000	(14,995)
Total Expenditures	9,839,971	2,638,362	1,772,505	5,429,105
Fund Balance			<u>(1,003,887)</u>	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675		397	278
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
Total Revenues	324,143		166,301	157,842
Expenditures:				
Instruction	173,134	6,854	8,988	157,292
Support Services	73,009	35,992	14,302	22,715
End Fund Balance	78,000			78,000
Total Expenditures	324,143	42,846	23,290	258,007
Fund Balance			<u>143,011</u>	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		5,646	(646)
Sale of Assets	350,000			350,000
Beg. Fund Balance *	1,000,000		1,070,223	(70,223)
Total Revenues	1,355,000		1,075,869	279,131
Expenditures:				
Support Services	1,255,000	21,353	44,399	1,189,248
Facilities Acq & Const	100,000	49,654	219,014	(168,668)
Total Expenditures	1,355,000	71,007	263,413	1,020,579
Fund Balance			<u>812,456</u>	
Food Services (294)				
Revenues:				
Local	271,500		15,312	256,188
State	25,000			25,000
Federal	1,867,263		201,146	1,666,117
Beg. Fund Balance *	50,000		222,122	(172,122)
Total Revenues	2,213,763		438,580	1,775,183
Expenditures:				
Support Services	41,296	13,701	7,081	20,515
Enterprise	2,172,467	1,677,093	267,569	227,805
Total Expenditures	2,213,763	1,690,794	274,649	248,320
Fund Balance			<u>163,930</u>	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			682	(682)
Beg. Fund Balance *	450,000		394,772	55,228
Total Revenues	450,000		395,454	54,546
Expenditures:				
Instruction	350,000	78,150	142,033	129,817
Support Services	100,000		56,371	43,629
Facilities Acq & Const			8,606	(8,606)
Total Expenditures	450,000	78,150	207,010	164,840
Fund Balance			<u>188,444</u>	
Technology Fund (298)				
Revenues:				
Local	227,250		47,910	179,340
Local - Taxes	75,400		24,263	51,137
Beg. Fund Balance *	500,000		639,588	(139,588)
Total Revenues	802,650		711,761	90,889
Expenditures:				
Instruction	220,000		10,230	209,770
Support Services	332,650	92,034	141,368	99,248
End Fund Balance	250,000			250,000
Total Expenditures	802,650	92,034	151,598	559,018
Fund Balance			<u>560,163</u>	
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100		129	89,971
Beg. Fund Balance *	50,000		52,158	(2,158)
Total Revenues	140,100		52,288	87,812
Expenditures:				
Support Services	140,100			140,100
End Fund Balance				
Total Expenditures	140,100			140,100
Fund Balance			<u>52,288</u>	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		1,297,653	3,132,409
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
Total Revenues	8,073,062		4,970,653	3,102,409
Expenditures:				
Other	4,078,587		3,095,018	983,569
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		3,095,018	4,978,044
Fund Balance			<u>1,875,635</u>	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local	5,151,775		4,085,290	1,066,485
Beg. Fund Balance *	1,000,000		1,117,558	(117,558)
Total Revenues	6,151,775		5,202,848	948,927
Expenditures:				
Other	5,151,775			5,151,775
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,151,775			6,151,775
Fund Balance			<u>5,202,848</u>	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		160,857	115,143
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
Total Revenues	526,000		548,420	(22,420)
Expenditures:				
Support Services				
Facilities Acq & Const	526,000	8,666	42,165	475,169
End Fund Balance				
Total Expenditures	526,000	8,666	42,165	475,169
Fund Balance			<u>506,256</u>	
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		225,454	902,546
Beg. Fund Balance *	575,000		684,959	(109,959)
Total Revenues	1,703,000		910,413	792,587
Expenditures:				
Support Services	1,203,000		299,007	903,993
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		299,007	1,403,993
Fund Balance			<u>611,406</u>	
District Group HRA Fund (620)				
Revenues:				
Local			43,275	(43,275)
Beg. Fund Balance *				
Total Revenues			43,275	(43,275)
Expenditures:				
Support Services		5,040	5,040	
End Fund Balance				
Total Expenditures		5,040	5,040	
Fund Balance			<u>38,235</u>	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures