

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of October 31, 2015**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenue Funds (200-289 & 900-989)				
Revenues:				
Local	860,963		37,917	823,046
State	3,585,392			3,585,392
Federal	5,221,274		209,952	5,011,322
Fund Transfers	5		15,000	(14,995)
Beg. Fund Balance *	172,337		331,954	(159,617)
Total Revenues	9,839,971		594,823	9,245,148
Expenditures:				
Instruction	3,389,804	1,515,358	525,423	1,349,023
Support Services	4,570,740	1,133,957	758,450	2,678,333
Enterprise	371,330	48,429	73,441	249,460
Facilities Acq & Const	1,508,092	8,200	17,951	1,481,941
End Fund Bal/Tfrs	5		15,000	(14,995)
Total Expenditures	9,839,971	2,705,944	1,390,265	5,743,762
Fund Balance				<u>(795,442)</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675		325	350
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
Total Revenues	324,143		166,230	157,913
Expenditures:				
Instruction	173,134	7,726	8,116	157,292
Support Services	73,009	40,177	10,349	22,483
End Fund Balance	78,000			78,000
Total Expenditures	324,143	47,903	18,465	257,775
Fund Balance				<u>147,765</u>
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		5,221	(221)
Sale of Assets	350,000			350,000
Beg. Fund Balance *	1,000,000		1,070,223	(70,223)
Total Revenues	1,355,000		1,075,444	279,556
Expenditures:				
Support Services	1,255,000	43,193	11,670	1,200,137
Facilities Acq & Const	100,000	174,163	219,014	(293,177)
Total Expenditures	1,355,000	217,356	230,684	906,960
Fund Balance				<u>844,760</u>
Food Services (294)				
Revenues:				
Local	271,500		3,062	268,438
State	25,000			25,000
Federal	1,867,263		11,697	1,855,566
Beg. Fund Balance *	50,000		222,122	(172,122)
Total Revenues	2,213,763		236,881	1,976,882
Expenditures:				
Support Services	41,296	8,359	5,128	27,809
Enterprise	2,172,467	1,894,467	49,179	228,821
Total Expenditures	2,213,763	1,902,826	54,308	256,629

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
ODE Facilities Grant (297)				
Revenues:				
Local			589	(589)
Beg. Fund Balance *	450,000		394,772	55,228
Total Revenues	450,000		395,361	54,639
Expenditures:				
Instruction	350,000	101,342	139,340	109,318
Support Services	100,000		55,927	44,073
Facilities Acq & Const			8,606	(8,606)
Total Expenditures	450,000	101,342	203,873	144,785
Fund Balance				<u>191,488</u>
Technology Fund (298)				
Revenues:				
Local	227,250		24,884	202,366
Local - Taxes	75,400		19,104	56,296
Beg. Fund Balance*	500,000		639,588	(139,588)
Total Revenues	802,650		683,577	119,073
Expenditures:				
Instruction	220,000	10,230		209,770
Support Services	332,650	105,871	127,531	99,248
End Fund Balance	250,000			250,000
Total Expenditures	802,650	116,101	127,531	559,018
Fund Balance				<u>556,046</u>
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100		104	89,996
Beg. Fund Balance *	50,000		52,158	(2,158)
Total Revenues	140,100		52,262	87,838
Expenditures:				
Support Services	140,100			140,100
End Fund Balance				
Total Expenditures	140,100			140,100
Fund Balance				<u>52,262</u>
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		926,929	3,503,133
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
Total Revenues	8,073,062		4,599,929	3,473,133
Expenditures:				
Other	4,078,587		1,834,510	2,244,077
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		1,834,510	6,238,552
Fund Balance				<u>2,765,419</u>

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund (330)				
Revenues:				
Local	5,151,775		61,120	5,090,655
Beg. Fund Balance *	1,000,000		1,117,558	(117,558)
Total Revenues	6,151,775		1,178,678	4,973,097
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>1,178,678</u>
Capital Construction Fund (405)				
Revenues:				
Local	276,000		126,589	149,411
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
Total Revenues	526,000		514,152	11,848
Expenditures:				
Support Services				
Facilities Acq & Const	526,000	9,341	42,165	474,494
End Fund Balance				
Total Expenditures	526,000	9,341	42,165	474,494
Fund Balance				<u>471,988</u>
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		159,746	968,254
Beg. Fund Balance *	575,000		684,959	(109,959)
Total Revenues	1,703,000		844,705	858,295
Expenditures:				
Support Services	1,203,000		243,377	959,623
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		243,377	1,459,623
Fund Balance				<u>601,327</u>
District Group HRA Fund (620)				
Revenues:				
Local			28,735	(28,735)
Beg. Fund Balance *				
Total Revenues			28,735	(28,735)
Expenditures:				
Support Services			5,040	
End Fund Balance				
Total Expenditures			5,040	
Fund Balance				<u>23,695</u>

* Beginning Fund Balances have been audited