

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of September 30, 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		22,291	838,672
State	3,585,392			3,585,392
Federal	5,295,001		85,596	5,209,405
Beg. Fund Balance *	172,342		414,974	(242,632)
Total Revenues	9,913,698		522,861	9,390,837
Expenditures:				
Instruction	3,400,322	1,715,496	318,464	1,366,363
Support Services	4,633,949	1,269,867	606,749	2,757,333
Enterprise	371,330	12,489	60,179	298,662
Facilities Acq & Const	1,508,092	3,691	14,260	1,490,141
End Fund Bal/Tfrs	5			5
Total Expenditures	9,913,698	3,001,543	999,652	5,912,504
Fund Balance			(476,791)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675			675
State	78,000			78,000
Beg. Fund Balance *	245,468		165,815	79,653
Total Revenues	324,143		165,815	158,328
Expenditures:				
Instruction	173,134	13,538	1,166	158,430
Support Services	73,009	44,134	6,397	22,478
End Fund Balance	78,000			78,000
Total Expenditures	324,143	57,671	7,563	258,909
Fund Balance			158,252	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		3,109	1,891
Sale of Assets	350,000			350,000
Beg. Fund Balance *	1,000,000		1,023,167	(23,167)
Total Revenues	1,355,000		1,026,276	328,724
Expenditures:				
Support Services	1,255,000	43,005		1,211,995
Facilities Acq & Const	100,000	182,407	203,623	(286,030)
Total Expenditures	1,355,000	225,412	203,623	925,965
Fund Balance			822,653	
Food Services (294)				
Revenues:				
Local	271,500		2,999	268,501
State	25,000			25,000
Federal	1,867,263			1,867,263
Beg. Fund Balance *	50,000		155,893	(105,893)
Total Revenues	2,213,763		158,892	2,054,871
Expenditures:				
Support Services	41,296	(131)	4,022	37,405
Enterprise	2,172,467	1,909,171	31,696	231,600
Total Expenditures	2,213,763	1,909,040	35,718	269,005
Fund Balance			123,174	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
ODE Facilities Grant (297)				
Revenues:				
Beg. Fund Balance *	450,000		388,378	61,622
Total Revenues	450,000		388,378	61,622
Expenditures:				
Instruction	350,000	103,133	129,094	117,773
Support Services	100,000		55,927	44,073
Facilities Acq & Const			8,606	(8,606)
Total Expenditures	450,000	103,133	193,628	153,240
Fund Balance			194,750	
Technology Fund (298)				
Revenues:				
Local	227,250		8	227,242
Local - Taxes	75,400		16,333	59,067
Beg. Fund Balance *	500,000		642,159	(142,159)
Total Revenues	802,650		658,500	144,150
Expenditures:				
Instruction	220,000			220,000
Support Services	332,650	126,591	102,752	103,307
End Fund Balance	250,000			250,000
Total Expenditures	802,650	126,591	102,752	573,307
Fund Balance			555,748	
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100			90,100
Beg. Fund Balance *	50,000		52,135	(2,135)
Total Revenues	140,100		52,135	87,965
Expenditures:				
Support Services	140,100			140,100
End Fund Balance				
Total Expenditures	140,100			140,100
Fund Balance			52,135	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		549,538	3,880,524
Other				
Beg. Fund Balance *	3,643,000		3,674,664	(31,664)
Total Revenues	8,073,062		4,224,202	3,848,860
Expenditures:				
Other	4,078,587		1,460,814	2,617,773
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		1,460,814	6,612,248
Fund Balance			2,763,388	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Debt Service Fund (330)				
Revenues:				
Local	5,151,775		46,392	5,105,383
Beg. Fund Balance *	1,000,000		1,115,385	(115,385)
Total Revenues	6,151,775		1,161,777	4,989,998
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			1,161,777	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		40,978	235,022
Other				
Beg. Fund Balance *	250,000		384,952	(134,952)
Total Revenues	526,000		425,930	100,070
Expenditures:				
Support Services				
Facilities Acq & Const	526,000	38,436	21,479	466,085
End Fund Balance				
Total Expenditures	526,000	38,436	21,479	466,085
Fund Balance			404,451	
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		92,636	1,035,364
Beg. Fund Balance *	575,000		684,701	(109,701)
Total Revenues	1,703,000		777,337	925,663
Expenditures:				
Support Services	1,203,000		189,954	1,013,046
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		189,954	1,513,046
Fund Balance			587,383	
District Group HRA Fund (620)				
Revenues:				
Local			14,840	(14,840)
Beg. Fund Balance *				
Total Revenues			14,840	(14,840)
Expenditures:				
Support Services				
End Fund Balance				
Total Expenditures				
Fund Balance			14,840	

* Beginning Fund Balances are estimated and unaudited

** Fund Balances do NOT include encumbered expenditures