

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2016-17 as of August 31, 2016**

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		86,461	552,824
State & Intermed	2,755,987			2,755,987
Federal	5,371,710			5,371,710
Fund Tfns/Asset Sales	175,005			175,005
Beg. Fund Balance *	378,293		378,000	293
Total Revenues	9,320,280		464,461	8,855,819
Expenditures:				
Instruction	3,428,357	1,527,842	128,571	1,771,944
Support Services	3,953,642	1,232,349	148,756	2,572,538
Enterprise	465,163	94,465	383	370,315
Facilities Acq & Const	1,473,113	138,453	154,393	1,180,267
End Fund Bal/Tfns	5			5
Total Expenditures	9,320,280	2,993,108	432,103	5,895,069
Fund Balance			32,358	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	450			450
State	78,000			78,000
Beg. Fund Balance *	180,000		147,825	32,175
Total Revenues	258,450		147,825	110,625
Expenditures:				
Instruction	152,477	6,144		146,333
Support Services	27,973			27,973
End Fund Balance	78,000			78,000
Total Expenditures	258,450	6,144		252,306
Fund Balance			147,825	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		15	4,985
Sale of Assets	350,000			350,000
Beg. Fund Balance *	665,000		750,327	(85,327)
Total Revenues	1,020,000		750,342	269,658
Expenditures:				
Support Services	695,000	52,568	49,880	592,552
Facilities Acq & Const	325,000			325,000
Total Expenditures	1,020,000	52,568	49,880	917,552
Fund Balance			700,462	
Food Services (294)				
Revenues:				
Local	91,000		(1,983)	92,983
State	25,000			25,000
Federal	2,265,400			2,265,400
Beg. Fund Balance *	150,000		148,073	1,927
Total Revenues	2,531,400		146,090	2,385,310
Expenditures:				
Support Services	61,643	51,544	10,309	(210)
Enterprise	2,469,757	2,351,043	30,723	87,992
Total Expenditures	2,531,400	2,402,587	41,032	87,781
Fund Balance			105,058	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local				
Beg. Fund Balance *	95,000		112,402	(17,402)
Total Revenues	95,000		112,402	(17,402)
Expenditures:				
Instruction	95,000	116,833	16,749	(38,581)
Support Services				
Facilities Acq & Const				
Total Expenditures	95,000	116,833	16,749	(38,581)
Fund Balance			95,653	
Technology Fund (298)				
Revenues:				
Local	25,075			25,075
Local - Taxes	227,250		40	227,210
Beg. Fund Balance *	475,000		541,875	(66,875)
Total Revenues	727,325		541,915	185,410
Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	149,868	28,976	198,481
End Fund Balance	250,000			250,000
Total Expenditures	727,325	149,868	28,976	548,481
Fund Balance			512,939	
Vehicle Replacement Fund (299)				
Revenues:				
Local	85,200			85,200
Sale of Assets				
Beg. Fund Balance *	60,000		51,890	8,110
Total Revenues	145,200		51,890	93,310
Expenditures:				
Support Services	145,200			145,200
End Fund Balance				
Total Expenditures	145,200			145,200
Fund Balance			51,890	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,765,427		199,146	4,566,281
Other				
Beg. Fund Balance *	4,078,486		4,221,316	(142,830)
Total Revenues	8,843,913		4,420,462	4,423,451
Expenditures:				
Other	4,293,586		1,144,385	3,149,201
End Fund Balance	4,550,327			4,550,327
Total Expenditures	8,843,913		1,144,385	7,699,528
Fund Balance			3,276,077	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local	5,217,640		29,869	5,187,771
Beg. Fund Balance *	1,067,285		1,062,189	5,096
Total Revenues	6,284,925		1,092,058	5,192,867
Expenditures:				
Other	5,284,925			5,284,925
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,284,925			6,284,925
Fund Balance			1,092,058	
Capital Construction Fund (405)				
Revenues:				
Local	402,500		52,950	349,550
Other				
Beg. Fund Balance *	760,000		768,430	(8,430)
Total Revenues	1,162,500		821,380	341,120
Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	129,408	48,501	984,591
End Fund Balance				
Total Expenditures	1,162,500	129,408	48,501	984,591
Fund Balance			772,879	
Self Insurance Fund (610)				
Revenues:				
Local	739,000		22,469	716,531
Beg. Fund Balance *	680,650		733,732	(53,082)
Total Revenues	1,419,650		756,201	663,449
Expenditures:				
Support Services	916,500		140,694	775,806
End Fund Balance	503,150			503,150
Total Expenditures	1,419,650		140,694	1,278,956
Fund Balance			615,507	
District Group HRA Fund (620)				
Revenues:				
Local	226,500		7,525	218,975
Beg. Fund Balance *	135,000		142,400	(7,400)
Total Revenues	361,500		149,925	211,575
Expenditures:				
Support Services	361,500	19,210	10,523	331,768
End Fund Balance				
Total Expenditures	361,500	19,210	10,523	331,768
Fund Balance			139,402	

* Beginning Fund Balances are projected and subject to change

** Fund Balances do NOT include encumbered expenditures