LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2016-17 as of January 31, 2017

Special Revenue Funds (200-289 & 900-989)	**Budget**	**Encumb'd**	**YTD Actual**	**Remaining**
Revenues:				
Local	639,285		254,326	384,959
State & Intermed	2,755,987		455,796	2,300,191
Federal	5,371,710		1,272,067	4,099,643
Fund Tfrs/Asset Sales	175,005		7,458	167,547
Beg. Fund Balance *	360,782		436,539	(75,757)
Total Revenues	9,302,769		2,426,186	6,876,583
Expenditures:				
Instruction	3,410,846	1,395,099	1,220,574	795,173
Support Services	3,953,642	1,218,132	1,266,960	1,468,550
Enterprise	465,163	115,812	85,312	264,039
Facilities Acq & Const	1,473,113	59,354	244,904	1,168,856
End Fund Bal/Tfrs	5	225,000		(224,995)
Total Expenditures	9,302,769	3,013,398	2,817,750	3,471,621
Fund Balance			(391,564)	

Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	450		900	(450)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	258,450		153,531	104,919
Expenditures:				
Instruction	152,477	32,040	22,752	97,684
Support Services	27,973		39	27,934
End Fund Balance	78,000			78,000
Total Expenditures	258,450	32,040	22,791	203,618
Fund Balance			130,740	

Building Maintenance Fund (293)				
Revenues:				
Local	5,000		12,475	(7,475)
Sale of Assets	350,000		6,500	343,500
Beg. Fund Balance *	665,000		755,638	(90,638)
Total Revenues	1,020,000		774,613	245,387
Expenditures:				
Support Services	695,000	40,628	118,423	535,949
Facilities Acq & Const	325,000		31,563	293,438
Total Expenditures	1,020,000	40,628	149,985	829,386
Fund Balance			624,628	

Food Services (294)				
Revenues:				
Local	91,000		46,223	44,777
State	25,000			25,000
Federal	2,265,400		882,849	1,382,551
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	2,531,400		1,203,124	1,328,276
Expenditures:				
Support Services	61,643	25,796	36,065	(218)
Enterprise	2,469,757	1,398,365	868,021	203,370
Total Expenditures	2,531,400	1,424,161	904,086	203,152
Fund Balance			299,038	

ODE Facilities Grant (297)	**Budget**	**Encumb'd**	**YTD Actual**	**Remaining**
Revenues:				
Local			418	(418)
Beg. Fund Balance *	112,511		112,511	(0)
Total Revenues	112,511		112,929	(418)
Expenditures:				
Instruction	112,511	10,785	85,891	15,834
Support Services				
Facilities Acq & Const				
Total Expenditures	112,511	10,785	85,891	15,834
Fund Balance			27,037	

Technology Fund (298)				
Revenues:				
Local	227,250		111,402	115,848
Local - Taxes	25,075		8,904	16,171
Beg. Fund Balance*	475,000		542,298	(67,298)
Total Revenues	727,325		662,603	64,722
Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	75,350	103,494	198,481
End Fund Balance	250,000			250,000
Total Expenditures	727,325	75,350	103,494	548,481
Fund Balance			559,109	

Vehicle Replacement Fund (299)				
Revenues:				
Local	85,200		181	85,019
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	145,200		52,108	93,092
Expenditures:				
Support Services	145,200		36,821	108,379
End Fund Balance				
Total Expenditures	145,200		36,821	108,379
Fund Balance			15,287	

Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,765,427		2,189,538	2,575,889
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	8,843,913		6,413,056	2,430,857
Expenditures:				
Other	4,293,586	3,515,943	777,543	101
End Fund Balance	4,550,327			4,550,327
Total Expenditures	8,843,913	3,515,943	777,543	4,550,428
Fund Balance			5,635,513	

Debt Service Fund (330)	**Budget**	**Encumb'd**	**YTD Actual**	**Remaining**
Revenues:				
Local	5,217,640		4,858,554	359,086
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	6,284,925		5,921,366	363,559
Expenditures:				
Other	5,284,925	4,431,613	821,337	31,976
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,284,925	4,431,613	821,337	1,031,976
Fund Balance			5,100,030	

Capital Construction Fund (405)				
Revenues:				
Local	402,500		240,031	162,469
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	1,162,500		976,160	186,340
Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	12,898	255,934	893,668
End Fund Balance				
Total Expenditures	1,162,500	12,898	255,934	893,668
Fund Balance			720,226	

Self Insurance Fund (610)				
Revenues:				
Local	739,000		356,411	382,589
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	1,419,650		1,060,895	358,755
Expenditures:				
Support Services	916,500		464,423	452,077
End Fund Balance	503,150			503,150
Total Expenditures	1,419,650		464,423	955,227
Fund Balance			596,472	

District Group HRA Fund (620)				
Revenues:				
Local	226,500		130,320	96,180
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	361,500		273,294	88,206
Expenditures:				
Support Services	361,500	27,369	37,904	296,227
End Fund Balance				
Total Expenditures	361,500	27,369	37,904	296,227
Fund Balance			235,390	

*** Beginning Fund Balances have been audited**
**** Fund Balances do NOT include encumbered expenditures**