

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2016-17 as of November 30, 2016**

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		158,027	481,258
State & Intermed	2,755,987		155,318	2,600,669
Federal	5,371,710		766,044	4,605,666
Fund Tfrs/Asset Sales	175,005			175,005
Beg. Fund Balance *	360,782		436,539	(75,757)
Total Revenues	<u>9,302,769</u>		<u>1,515,929</u>	<u>7,786,840</u>

Expenditures:				
Instruction	3,410,846	1,535,069	753,346	1,122,432
Support Services	3,953,642	1,328,599	786,257	1,838,786
Enterprise	465,163	122,797	44,184	298,182
Facilities Acq & Const	1,473,113	59,354	243,547	1,170,212
End Fund Bal/Tfrs	5	150,000		(149,995)
Total Expenditures	<u>9,302,769</u>	<u>3,195,819</u>	<u>1,827,333</u>	<u>4,279,617</u>
Fund Balance			<u>(311,404)</u>	

Small Schools Grant (291) WHS & Toledo 7-12	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	450		634	(184)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	<u>258,450</u>		<u>153,264</u>	<u>105,186</u>

Expenditures:				
Instruction	152,477	19,726	7,992	124,759
Support Services	27,973		39	27,934
End Fund Balance	78,000			78,000
Total Expenditures	<u>258,450</u>	<u>19,726</u>	<u>8,030</u>	<u>230,693</u>
Fund Balance			<u>145,234</u>	

Building Maintenance Fund (293)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,000		3,718	1,282
Sale of Assets	350,000		6,500	343,500
Beg. Fund Balance *	665,000		755,638	(90,638)
Total Revenues	<u>1,020,000</u>		<u>765,856</u>	<u>254,144</u>

Expenditures:				
Support Services	695,000	79,988	114,492	500,519
Facilities Acq & Const	325,000			325,000
Total Expenditures	<u>1,020,000</u>	<u>79,988</u>	<u>114,492</u>	<u>825,519</u>
Fund Balance			<u>651,363</u>	

Food Services (294)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	91,000		26,160	64,840
State	25,000			25,000
Federal	2,265,400		499,585	1,765,815
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	<u>2,531,400</u>		<u>799,798</u>	<u>1,731,602</u>

Expenditures:				
Support Services	61,643	36,058	25,763	(178)
Enterprise	2,469,757	1,997,490	268,035	204,232
Total Expenditures	<u>2,531,400</u>	<u>2,033,548</u>	<u>293,798</u>	<u>204,054</u>
Fund Balance			<u>506,000</u>	

ODE Facilities Grant (297)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local			362	(362)
Beg. Fund Balance *	112,511		112,511	(0)
Total Revenues	<u>112,511</u>		<u>112,873</u>	<u>(362)</u>

Expenditures:				
Instruction	112,511	18,432	81,000	13,079
Support Services				
Facilities Acq & Const				
Total Expenditures	<u>112,511</u>	<u>18,432</u>	<u>81,000</u>	<u>13,079</u>
Fund Balance			<u>31,873</u>	

Technology Fund (298)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	25,075		110,316	(85,241)
Local - Taxes	227,250		7,123	220,127
Beg. Fund Balance *	475,000		542,298	(67,298)
Total Revenues	<u>727,325</u>		<u>659,737</u>	<u>67,588</u>

Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	105,454	73,390	198,481
End Fund Balance	250,000			250,000
Total Expenditures	<u>727,325</u>	<u>105,454</u>	<u>73,390</u>	<u>548,481</u>
Fund Balance			<u>586,347</u>	

Vehicle Replacement Fund (299)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	85,200		152	85,048
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	<u>145,200</u>		<u>52,080</u>	<u>93,120</u>

Expenditures:				
Support Services	145,200		36,821	108,379
End Fund Balance				
Total Expenditures	<u>145,200</u>		<u>36,821</u>	<u>108,379</u>
Fund Balance			<u>15,259</u>	

Debt Service Fund PERS Bonds (320)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	4,765,427		1,400,698	3,364,729
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	<u>8,843,913</u>		<u>5,624,216</u>	<u>3,219,697</u>

Expenditures:				
Other	4,293,586		2,326,574	1,967,012
End Fund Balance	4,550,327			4,550,327
Total Expenditures	<u>8,843,913</u>		<u>2,326,574</u>	<u>6,517,339</u>
Fund Balance			<u>3,297,642</u>	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	5,217,640		4,223,068	994,572
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	<u>6,284,925</u>		<u>5,285,881</u>	<u>999,044</u>

Expenditures:				
Other	5,284,925			5,284,925
End Fund Balance	1,000,000			1,000,000
Total Expenditures	<u>6,284,925</u>			<u>6,284,925</u>
Fund Balance			<u>5,285,881</u>	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	402,500		182,431	220,069
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	<u>1,162,500</u>		<u>918,560</u>	<u>243,940</u>

Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	97,466	173,116	891,918
End Fund Balance				
Total Expenditures	<u>1,162,500</u>	<u>97,466</u>	<u>173,116</u>	<u>891,918</u>
Fund Balance			<u>745,444</u>	

Self Insurance Fund (610)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	739,000		222,325	516,675
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	<u>1,419,650</u>		<u>926,809</u>	<u>492,841</u>

Expenditures:				
Support Services	916,500		317,615	598,885
End Fund Balance	503,150			503,150
Total Expenditures	<u>1,419,650</u>		<u>317,615</u>	<u>1,102,035</u>
Fund Balance			<u>609,194</u>	

District Group HRA Fund (620)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	226,500		78,988	147,512
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	<u>361,500</u>		<u>221,962</u>	<u>139,538</u>

Expenditures:				
Support Services	361,500	29,356	29,247	302,897
End Fund Balance				
Total Expenditures	<u>361,500</u>	<u>29,356</u>	<u>29,247</u>	<u>302,897</u>
Fund Balance			<u>192,715</u>	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures