

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

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		146,301	492,984
State & Intermed	2,755,987		107,605	2,648,382
Federal	5,371,710		289,818	5,081,892
Fund Tfrs/Asset Sales	175,005			175,005
Beg. Fund Balance *	378,293		436,539	(58,246)
Total Revenues	9,320,280		980,263	8,340,017
Expenditures:				
Instruction	3,428,357	1,647,498	545,792	1,235,067
Support Services	3,953,642	1,320,178	584,421	2,049,043
Enterprise	465,163	120,754	30,140	314,269
Facilities Acq & Const	1,473,113	137,392	165,508	1,170,212
End Fund Bal/Tfrs	5			5
Total Expenditures	9,320,280	3,225,821	1,325,862	4,768,597
Fund Balance			(345,599)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	450		509	(59)
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	258,450		153,139	105,311
Expenditures:				
Instruction	152,477	26,885	5,303	120,288
Support Services	27,973		39	27,934
End Fund Balance	78,000			78,000
Total Expenditures	258,450	26,885	5,342	226,222
Fund Balance			147,797	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		3,152	1,848
Sale of Assets	350,000		6,500	343,500
Beg. Fund Balance *	665,000		755,638	(90,638)
Total Revenues	1,020,000		765,290	254,710
Expenditures:				
Support Services	695,000	53,945	97,160	543,895
Facilities Acq & Const	325,000			325,000
Total Expenditures	1,020,000	53,945	97,160	868,895
Fund Balance			668,130	
Food Services (294)				
Revenues:				
Local	91,000		12,727	78,273
State	25,000			25,000
Federal	2,265,400		260,143	2,005,257
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	2,531,400		546,923	1,984,477
Expenditures:				
Support Services	61,643	41,210	20,611	(178)
Enterprise	2,469,757	1,992,325	264,245	213,187
Total Expenditures	2,531,400	2,033,534	284,856	213,009
Fund Balance			262,066	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			328	(328)
Beg. Fund Balance *	95,000		112,511	(17,511)
Total Revenues	95,000		112,839	(17,839)
Expenditures:				
Instruction	95,000	70,436	72,742	(48,178)
Support Services				
Facilities Acq & Const				
Total Expenditures	95,000	70,436	72,742	(48,178)
Fund Balance			40,097	
Technology Fund (298)				
Revenues:				
Local	25,075		109,886	(84,811)
Local - Taxes	227,250		3,312	223,938
Beg. Fund Balance *	475,000		542,298	(67,298)
Total Revenues	727,325		655,496	71,829
Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	119,599	59,246	198,481
End Fund Balance	250,000			250,000
Total Expenditures	727,325	119,599	59,246	548,481
Fund Balance			596,250	
Vehicle Replacement Fund (299)				
Revenues:				
Local	85,200		139	85,061
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	145,200		52,067	93,133
Expenditures:				
Support Services	145,200		36,821	108,379
End Fund Balance				
Total Expenditures	145,200		36,821	108,379
Fund Balance			15,246	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,765,427		1,000,162	3,765,265
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	8,843,913		5,223,680	3,620,233
Expenditures:				
Other	4,293,586		1,931,592	2,361,994
End Fund Balance	4,550,327			4,550,327
Total Expenditures	8,843,913		1,931,592	6,912,321
Fund Balance			3,292,088	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local	5,217,640		91,530	5,126,110
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	6,284,925		1,154,343	5,130,582
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			1,154,343	
Capital Construction Fund (405)				
Revenues:				
Local	402,500		148,286	254,214
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	1,162,500		884,415	278,085
Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	34,135	154,520	973,845
End Fund Balance				
Total Expenditures	1,162,500	34,135	154,520	973,845
Fund Balance			729,895	
Self Insurance Fund (610)				
Revenues:				
Local	739,000		155,764	583,236
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	1,419,650		860,248	559,402
Expenditures:				
Support Services	916,500		250,906	665,594
End Fund Balance	503,150			503,150
Total Expenditures	1,419,650		250,906	1,168,744
Fund Balance			609,342	
District Group HRA Fund (620)				
Revenues:				
Local	226,500		54,960	171,540
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	361,500		197,934	163,566
Expenditures:				
Support Services	361,500	42,281	14,722	304,497
End Fund Balance				
Total Expenditures	361,500	42,281	14,722	304,497
Fund Balance			183,212	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures