

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

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	639,285		112,774	526,511
State & Intermed	2,755,987			2,755,987
Federal	5,371,710		84,581	5,287,129
Fund Tfrs/Asset Sales	175,005			175,005
Beg. Fund Balance *	378,293		436,539	(58,246)
Total Revenues	9,320,280		633,894	8,686,386
Expenditures:				
Instruction	3,428,357	1,765,307	340,607	1,322,443
Support Services	3,953,642	1,330,928	326,179	2,296,535
Enterprise	465,163	121,081	16,141	327,941
Facilities Acq & Const	1,473,113	145,547	157,339	1,170,227
End Fund Bal/Tfrs	5			5
Total Expenditures	9,320,280	3,362,863	840,266	5,117,151
Fund Balance			(206,371)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	450		368	82
State	78,000			78,000
Beg. Fund Balance *	180,000		152,630	27,370
Total Revenues	258,450		152,998	105,452
Expenditures:				
Instruction	152,477	12,988	1,181	138,308
Support Services	27,973	914		27,059
End Fund Balance	78,000			78,000
Total Expenditures	258,450	13,901	1,181	243,368
Fund Balance			151,818	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		2,041	2,959
Sale of Assets	350,000		5,000	345,000
Beg. Fund Balance *	665,000		755,638	(90,638)
Total Revenues	1,020,000		762,679	257,321
Expenditures:				
Support Services	695,000	59,882	85,690	549,427
Facilities Acq & Const	325,000			325,000
Total Expenditures	1,020,000	59,882	85,690	874,427
Fund Balance			676,988	
Food Services (294)				
Revenues:				
Local	91,000		(606)	91,606
State	25,000			25,000
Federal	2,265,400		32,565	2,232,835
Beg. Fund Balance *	150,000		274,052	(124,052)
Total Revenues	2,531,400		306,011	2,225,389
Expenditures:				
Support Services	61,643	46,361	15,460	(178)
Enterprise	2,469,757	2,337,284	47,368	85,106
Total Expenditures	2,531,400	2,383,644	62,828	84,928
Fund Balance			243,183	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			249	(249)
Beg. Fund Balance *	95,000		112,511	(17,511)
Total Revenues	95,000		112,760	(17,760)
Expenditures:				
Instruction	95,000	111,579	27,210	(43,790)
Support Services				
Facilities Acq & Const				
Total Expenditures	95,000	111,579	27,210	(43,790)
Fund Balance			85,550	
Technology Fund (298)				
Revenues:				
Local	25,075		1,286	23,789
Local - Taxes	227,250		1,746	225,504
Beg. Fund Balance *	475,000		542,298	(67,298)
Total Revenues	727,325		545,330	181,995
Expenditures:				
Instruction	100,000			100,000
Support Services	377,325	149,571	29,273	198,481
End Fund Balance	250,000			250,000
Total Expenditures	727,325	149,571	29,273	548,481
Fund Balance			516,057	
Vehicle Replacement Fund (299)				
Revenues:				
Local	85,200		125	85,075
Sale of Assets				
Beg. Fund Balance *	60,000		51,928	8,072
Total Revenues	145,200		52,053	93,147
Expenditures:				
Support Services	145,200		36,821	108,379
End Fund Balance				
Total Expenditures	145,200		36,821	108,379
Fund Balance			15,232	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,765,427		603,063	4,162,364
Other				
Beg. Fund Balance *	4,078,486		4,223,518	(145,032)
Total Revenues	8,843,913		4,826,581	4,017,332
Expenditures:				
Other	4,293,586		1,538,210	2,755,376
End Fund Balance	4,550,327			4,550,327
Total Expenditures	8,843,913		1,538,210	7,305,703
Fund Balance			3,288,371	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local	5,217,640		69,035	5,148,605
Beg. Fund Balance *	1,067,285		1,062,812	4,473
Total Revenues	6,284,925		1,131,847	5,153,078
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			1,131,847	
Capital Construction Fund (405)				
Revenues:				
Local	402,500		110,199	292,301
Other				
Beg. Fund Balance *	760,000		736,129	23,871
Total Revenues	1,162,500		846,328	316,172
Expenditures:				
Support Services				
Facilities Acq & Const	1,162,500	127,230	74,823	960,447
End Fund Balance				
Total Expenditures	1,162,500	127,230	74,823	960,447
Fund Balance			771,505	
Self Insurance Fund (610)				
Revenues:				
Local	739,000		89,690	649,310
Beg. Fund Balance *	680,650		704,484	(23,834)
Total Revenues	1,419,650		794,174	625,476
Expenditures:				
Support Services	916,500		194,412	722,088
End Fund Balance	503,150			503,150
Total Expenditures	1,419,650		194,412	1,225,238
Fund Balance			599,762	
District Group HRA Fund (620)				
Revenues:				
Local	226,500		29,716	196,784
Beg. Fund Balance *	135,000		142,974	(7,974)
Total Revenues	361,500		172,690	188,810
Expenditures:				
Support Services	361,500	18,767	13,948	328,785
End Fund Balance				
Total Expenditures	361,500	18,767	13,948	328,785
Fund Balance			158,742	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures