

**LINCOLN COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)
2015-16 as of December 31, 2015**

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
Revenues:				
Local	860,963		170,125	690,838
State	3,585,392		210	3,585,182
Federal	5,221,274		109,960	5,111,315
Fund Transfers	5		703,104	(703,099)
Beg. Fund Balance *	172,337		346,954	(174,617)
Total Revenues	9,839,971		1,330,353	8,509,619
Expenditures:				
Instruction	3,389,804	1,036,933	994,904	1,357,968
Support Services	4,570,740	1,044,622	1,142,568	2,383,549
Enterprise	371,330	61,984	112,007	197,339
Facilities Acq & Const	1,508,092	8,200	47,602	1,452,290
End Fund Bal/Tfrs	5		15,000	(14,995)
Total Expenditures	9,839,971	2,151,739	2,312,081	5,376,151
Fund Balance			(981,729)	
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	675		463	212
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
Total Revenues	324,143		166,367	157,776
Expenditures:				
Instruction	173,134	6,093	9,749	157,292
Support Services	73,009	32,274	18,020	22,715
End Fund Balance	78,000			78,000
Total Expenditures	324,143	38,367	27,769	258,007
Fund Balance			138,598	
Building Maintenance Fund (293)				
Revenues:				
Local	5,000		6,034	(1,034)
Sale of Assets	350,000			350,000
Beg. Fund Balance *	1,000,000		1,070,223	(70,223)
Total Revenues	1,355,000		1,076,257	278,743
Expenditures:				
Support Services	1,255,000	20,755	48,731	1,185,514
Facilities Acq & Const	100,000	34,865	230,250	(165,115)
Total Expenditures	1,355,000	55,620	278,981	1,020,399
Fund Balance			797,276	
Food Services (294)				
Revenues:				
Local	271,500		29,738	241,762
State	25,000			25,000
Federal	1,867,263		435,782	1,431,481
Beg. Fund Balance *	50,000		222,122	(172,122)
Total Revenues	2,213,763		687,642	1,526,121
Expenditures:				
Support Services	41,296	11,970	9,189	20,138
Enterprise	2,172,467	1,184,386	761,709	226,371
Total Expenditures	2,213,763	1,196,356	770,898	246,509
Fund Balance			(83,256)	

	Budget	Encumb'd	YTD Actual	Remaining
ODE Facilities Grant (297)				
Revenues:				
Local			769	(769)
Beg. Fund Balance *	450,000		394,772	55,228
Total Revenues	450,000		395,540	54,460
Expenditures:				
Instruction	350,000	68,260	151,970	129,770
Support Services	100,000		56,371	43,629
Facilities Acq & Const			8,606	(8,606)
Total Expenditures	450,000	68,260	216,947	164,793
Fund Balance			178,593	
Technology Fund (298)				
Revenues:				
Local	227,250		71,822	155,428
Local - Taxes	75,400		24,531	50,869
Beg. Fund Balance *	500,000		639,588	(139,588)
Total Revenues	802,650		735,941	66,709
Expenditures:				
Instruction	220,000		10,230	209,770
Support Services	332,650	514,756	102,893	(284,999)
End Fund Balance	250,000			250,000
Total Expenditures	802,650	514,756	113,123	174,771
Fund Balance			622,818	
Vehicle Replacement Fund (299)				
Revenues:				
Local	90,100		153	89,947
Beg. Fund Balance *	50,000		52,158	(2,158)
Total Revenues	140,100		52,312	87,788
Expenditures:				
Support Services	140,100			140,100
End Fund Balance				
Total Expenditures	140,100			140,100
Fund Balance			52,312	
Debt Service Fund PERS Bonds (320)				
Revenues:				
Local	4,430,062		1,659,910	2,770,152
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
Total Revenues	8,073,062		5,332,911	2,740,151
Expenditures:				
Other	4,078,587		2,583,699	1,494,888
End Fund Balance	3,994,475			3,994,475
Total Expenditures	8,073,062		2,583,699	5,489,363
Fund Balance			2,749,211	

	Budget	Encumb'd	YTD Actual	Remaining
Debt Service Fund (330)				
Revenues:				
Local	5,151,775		4,554,172	597,603
Beg. Fund Balance *	1,000,000		1,117,558	(117,558)
Total Revenues	6,151,775		5,671,730	480,045
Expenditures:				
Other	5,151,775		885,211	4,266,564
End Fund Balance	1,000,000			1,000,000
Total Expenditures	6,151,775		885,211	5,266,564
Fund Balance			4,786,519	
Capital Construction Fund (405)				
Revenues:				
Local	276,000		191,320	84,680
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
Total Revenues	526,000		578,884	(52,884)
Expenditures:				
Support Services				
Facilities Acq & Const	526,000	8,666	42,165	475,169
End Fund Balance				
Total Expenditures	526,000	8,666	42,165	475,169
Fund Balance			536,719	
Self Insurance Fund (610)				
Revenues:				
Local	1,128,000		286,430	841,570
Beg. Fund Balance *	575,000		684,959	(109,959)
Total Revenues	1,703,000		971,388	731,612
Expenditures:				
Support Services	1,203,000		356,077	846,923
End Fund Balance	500,000			500,000
Total Expenditures	1,703,000		356,077	1,346,923
Fund Balance			615,312	
District Group HRA Fund (620)				
Revenues:				
Local			60,893	(60,893)
Beg. Fund Balance *				
Total Revenues			60,893	(60,893)
Expenditures:				
Support Services		7,589	9,756	(17,345)
End Fund Balance				
Total Expenditures		7,589	9,756	(17,345)
Fund Balance			51,137	

* Beginning Fund Balances have been audited

** Fund Balances do NOT include encumbered expenditures