

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2015-16 as of January 31, 2016**

<b>Special Revenue Funds (200-289 &amp; 900-989)</b>	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Revenues:</b>				
Local	860,963		325,789	535,174
State & Intermed	3,585,392		199,381	3,386,011
Federal	5,221,274		1,184,410	4,036,864
Fund Transfers	5			5
Beg. Fund Balance *	172,337		346,954	(174,617)
<b>Total Revenues</b>	<b>9,839,971</b>		<b>2,056,534</b>	<b>7,783,437</b>
<b>Expenditures:</b>				
Instruction	3,389,804	1,040,371	1,189,074	1,160,359
Support Services	4,570,740	1,046,768	1,335,608	2,188,364
Enterprise	371,330	58,425	123,638	189,267
Facilities Acq & Const	1,508,092	19,130	56,573	1,432,389
End Fund Bal/Tfrs	5		15,000	(14,995)
<b>Total Expenditures</b>	<b>9,839,971</b>	<b>2,164,693</b>	<b>2,719,894</b>	<b>4,955,385</b>
Fund Balance			(663,360)	
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
<b>Revenues:</b>				
Local	675		539	136
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
<b>Total Revenues</b>	<b>324,143</b>		<b>166,443</b>	<b>157,700</b>
<b>Expenditures:</b>				
Instruction	173,134	5,331	10,511	157,292
Support Services	73,009	27,123	22,462	23,424
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>324,143</b>	<b>32,454</b>	<b>32,973</b>	<b>258,716</b>
Fund Balance			133,470	
<b>Building Maintenance Fund (293)</b>				
<b>Revenues:</b>				
Local	5,000		6,994	(1,994)
Sale of Assets	350,000		5,000	345,000
Beg. Fund Balance *	1,000,000		1,070,223	(70,223)
<b>Total Revenues</b>	<b>1,355,000</b>		<b>1,082,217</b>	<b>272,783</b>
<b>Expenditures:</b>				
Support Services	1,255,000	23,221	54,924	1,176,855
Facilities Acq & Const	100,000	34,365	230,644	(165,009)
<b>Total Expenditures</b>	<b>1,355,000</b>	<b>57,586</b>	<b>285,568</b>	<b>1,011,846</b>
Fund Balance			796,649	
<b>Food Services (294)</b>				
<b>Revenues:</b>				
Local	271,500		41,087	230,413
State	25,000			25,000
Federal	1,867,263		671,496	1,195,767
Beg. Fund Balance *	50,000		222,122	(172,122)
<b>Total Revenues</b>	<b>2,213,763</b>		<b>934,705</b>	<b>1,279,058</b>
<b>Expenditures:</b>				
Support Services	41,296	9,975	11,184	20,138
Enterprise	2,172,467	1,000,251	948,802	223,415
<b>Total Expenditures</b>	<b>2,213,763</b>	<b>1,010,225</b>	<b>959,985</b>	<b>243,552</b>
Fund Balance			(25,281)	

	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>ODE Facilities Grant (297)</b>				
<b>Revenues:</b>				
Local			867	(867)
Beg. Fund Balance *	450,000		394,772	55,228
<b>Total Revenues</b>	<b>450,000</b>		<b>395,639</b>	<b>54,361</b>
<b>Expenditures:</b>				
Instruction	350,000	68,260	152,086	129,654
Support Services	100,000		56,371	43,629
Facilities Acq & Const		4,381	8,606	(12,987)
<b>Total Expenditures</b>	<b>450,000</b>	<b>72,640</b>	<b>217,063</b>	<b>160,296</b>
Fund Balance			178,576	
<b>Technology Fund (298)</b>				
<b>Revenues:</b>				
Local	227,250		75,812	151,438
Local - Taxes	75,400		24,770	50,630
Beg. Fund Balance *	500,000		639,588	(139,588)
<b>Total Revenues</b>	<b>802,650</b>		<b>740,170</b>	<b>62,480</b>
<b>Expenditures:</b>				
Instruction	220,000		10,230	209,770
Support Services	332,650	61,897	223,312	47,441
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>802,650</b>	<b>61,897</b>	<b>233,542</b>	<b>507,211</b>
Fund Balance			506,628	
<b>Vehicle Replacement Fund (299)</b>				
<b>Revenues:</b>				
Local	90,100		182	89,918
Sale of Assets			1,000	(1,000)
Beg. Fund Balance *	50,000		52,158	(2,158)
<b>Total Revenues</b>	<b>140,100</b>		<b>53,340</b>	<b>86,760</b>
<b>Expenditures:</b>				
Support Services	140,100	44,190	32,324	63,586
End Fund Balance				
<b>Total Expenditures</b>	<b>140,100</b>	<b>44,190</b>	<b>32,324</b>	<b>63,586</b>
Fund Balance			21,016	
<b>Debt Service Fund PERS Bonds (320)</b>				
<b>Revenues:</b>				
Local	4,430,062		2,040,935	2,389,127
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
<b>Total Revenues</b>	<b>8,073,062</b>		<b>5,713,936</b>	<b>2,359,126</b>
<b>Expenditures:</b>				
Other	4,078,587		2,957,396	1,121,191
End Fund Balance	3,994,475			3,994,475
<b>Total Expenditures</b>	<b>8,073,062</b>		<b>2,957,396</b>	<b>5,115,666</b>
Fund Balance			2,756,540	

	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Debt Service Fund (330)</b>				
<b>Revenues:</b>				
Local			4,632,184	519,591
Beg. Fund Balance *	5,151,775		1,117,558	(117,558)
<b>Total Revenues</b>	<b>6,151,775</b>		<b>5,749,742</b>	<b>402,033</b>
<b>Expenditures:</b>				
Other			885,211	4,266,564
End Fund Balance	5,151,775			1,000,000
<b>Total Expenditures</b>	<b>6,151,775</b>		<b>885,211</b>	<b>5,266,564</b>
Fund Balance			4,864,532	
<b>Capital Construction Fund (405)</b>				
<b>Revenues:</b>				
Local	276,000		222,410	53,590
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
<b>Total Revenues</b>	<b>526,000</b>		<b>609,973</b>	<b>(83,973)</b>
<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	526,000	8,666	42,165	475,169
End Fund Balance				
<b>Total Expenditures</b>	<b>526,000</b>	<b>8,666</b>	<b>42,165</b>	<b>475,169</b>
Fund Balance			567,808	
<b>Self Insurance Fund (610)</b>				
<b>Revenues:</b>				
Local	1,128,000		353,806	774,194
Beg. Fund Balance *	575,000		684,959	(109,959)
<b>Total Revenues</b>	<b>1,703,000</b>		<b>1,038,765</b>	<b>664,235</b>
<b>Expenditures:</b>				
Support Services	1,203,000		414,926	788,074
End Fund Balance	500,000			500,000
<b>Total Expenditures</b>	<b>1,703,000</b>		<b>414,926</b>	<b>1,288,074</b>
Fund Balance			623,839	
<b>District Group HRA Fund (620)</b>				
<b>Revenues:</b>				
Local			76,283	(76,283)
Beg. Fund Balance *				
<b>Total Revenues</b>			<b>76,283</b>	<b>(76,283)</b>
<b>Expenditures:</b>				
Support Services		7,171	12,110	(19,281)
End Fund Balance				
<b>Total Expenditures</b>		<b>7,171</b>	<b>12,110</b>	<b>(19,281)</b>
Fund Balance			64,173	

\* Beginning Fund Balances have been audited

\*\* Fund Balances do NOT include encumbered expenditures