

**LINCOLN COUNTY SCHOOL DISTRICT  
SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS - (UNAUDITED)  
2015-16 as of March 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		484,856	376,107
State & Intermed	3,585,392		384,757	3,200,635
Federal	5,295,001		2,270,868	3,024,133
Fund Transfers	5			5
Beg. Fund Balance *	172,337		346,954	(174,617)
<b>Total Revenues</b>	<b>9,913,698</b>		<b>3,487,436</b>	<b>6,426,262</b>
<b>Expenditures:</b>				
Instruction	3,388,520	805,825	1,504,754	1,077,941
Support Services	4,645,751	828,033	1,851,922	1,965,797
Enterprise	371,330	46,816	159,330	165,183
Facilities Acq & Const	1,508,092	315	138,754	1,369,023
End Fund Bal/Tfrs	5		15,000	(14,995)
<b>Total Expenditures</b>	<b>9,913,698</b>	<b>1,680,989</b>	<b>3,669,760</b>	<b>4,562,948</b>
Fund Balance			(182,325)	
<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
<b>Revenues:</b>				
Local	675		698	(23)
State	78,000			78,000
Beg. Fund Balance *	245,468		165,904	79,564
<b>Total Revenues</b>	<b>324,143</b>		<b>166,602</b>	<b>157,541</b>
<b>Expenditures:</b>				
Instruction	173,134	5,024	11,709	156,401
Support Services	73,009	19,865	30,289	22,855
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>324,143</b>	<b>24,888</b>	<b>41,999</b>	<b>257,256</b>
Fund Balance			124,604	
<b>Building Maintenance Fund (293)</b>				
<b>Revenues:</b>				
Local	5,000		11,606	(6,606)
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>1,086,829</b>	<b>268,171</b>
<b>Expenditures:</b>				
Support Services	1,255,000	37,265	61,619	1,156,116
Facilities Acq & Const	100,000	32,186	238,943	(171,129)
<b>Total Expenditures</b>	<b>1,355,000</b>	<b>69,451</b>	<b>300,561</b>	<b>984,988</b>
Fund Balance			786,268	
<b>Food Services (294)</b>				
<b>Revenues:</b>				
Local	271,500		65,530	205,970
State	25,000		18,444	6,556
Federal	1,867,263		1,336,957	530,306
Beg. Fund Balance *	50,000		222,122	(172,122)
<b>Total Revenues</b>	<b>2,213,763</b>		<b>1,643,053</b>	<b>570,710</b>
<b>Expenditures:</b>				
Support Services	41,296	6,020	15,249	20,027
Enterprise	2,172,467	735,682	1,214,855	221,930
<b>Total Expenditures</b>	<b>2,213,763</b>	<b>741,702</b>	<b>1,230,104</b>	<b>241,957</b>
Fund Balance			412,949	

	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>ODE Facilities Grant (297)</b>				
<b>Revenues:</b>				
Local			1,084	(1,084)
Beg. Fund Balance *	450,000		394,772	55,228
<b>Total Revenues</b>	<b>450,000</b>		<b>395,856</b>	<b>54,144</b>
<b>Expenditures:</b>				
Instruction	350,000	80,196	159,060	110,744
Support Services	100,000		57,381	42,619
Facilities Acq & Const		4,381	8,606	(12,987)
<b>Total Expenditures</b>	<b>450,000</b>	<b>84,577</b>	<b>225,048</b>	<b>140,376</b>
Fund Balance			170,808	
<b>Technology Fund (298)</b>				
<b>Revenues:</b>				
Local	227,250		97,701	129,549
Local - Taxes	75,400		24,891	50,509
Beg. Fund Balance *	500,000		639,588	(139,588)
<b>Total Revenues</b>	<b>802,650</b>		<b>762,180</b>	<b>40,470</b>
<b>Expenditures:</b>				
Instruction	220,000		10,230	209,770
Support Services	332,650	47,722	238,887	46,041
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>802,650</b>	<b>47,722</b>	<b>249,117</b>	<b>505,811</b>
Fund Balance			513,063	
<b>Vehicle Replacement Fund (299)</b>				
<b>Revenues:</b>				
Local	90,100		75,179	14,921
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>128,338</b>	<b>11,762</b>
<b>Expenditures:</b>				
Support Services	140,100	0	76,514	63,586
End Fund Balance				
<b>Total Expenditures</b>	<b>140,100</b>	<b>0</b>	<b>76,514</b>	<b>63,586</b>
Fund Balance			51,824	
<b>Debt Service Fund PERS Bonds (320)</b>				
<b>Revenues:</b>				
Local	4,430,062		2,819,108	1,610,954
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
<b>Total Revenues</b>	<b>8,073,062</b>		<b>6,492,109</b>	<b>1,580,953</b>
<b>Expenditures:</b>				
Other	4,078,587		3,704,789	373,798
End Fund Balance	3,994,475			3,994,475
<b>Total Expenditures</b>	<b>8,073,062</b>		<b>3,704,789</b>	<b>4,368,273</b>
Fund Balance			2,787,320	

	<b>Budget</b>	<b>Encumb'd</b>	<b>YTD Actual</b>	<b>Remaining</b>
<b>Debt Service Fund (330)</b>				
<b>Revenues:</b>				
Local			4,823,345	328,430
Beg. Fund Balance *	5,151,775		1,117,558	(117,558)
<b>Total Revenues</b>	<b>6,151,775</b>		<b>5,940,903</b>	<b>210,872</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			5,055,692	
<b>Capital Construction Fund (405)</b>				
<b>Revenues:</b>				
Local	276,000		337,089	(61,089)
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
<b>Total Revenues</b>	<b>526,000</b>		<b>724,653</b>	<b>(198,653)</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			682,488	
<b>Self Insurance Fund (610)</b>				
<b>Revenues:</b>				
Local	1,128,000		484,077	643,923
Beg. Fund Balance *	575,000		684,959	(109,959)
<b>Total Revenues</b>	<b>1,703,000</b>		<b>1,169,036</b>	<b>533,964</b>
<b>Expenditures:</b>				
Support Services	1,203,000		532,026	670,974
End Fund Balance	500,000			500,000
<b>Total Expenditures</b>	<b>1,703,000</b>		<b>532,026</b>	<b>1,170,974</b>
Fund Balance			637,009	
<b>District Group HRA Fund (620)</b>				
<b>Revenues:</b>				
Local			106,607	(106,607)
Beg. Fund Balance *				
<b>Total Revenues</b>			<b>106,607</b>	<b>(106,607)</b>
<b>Expenditures:</b>				
Support Services		6,291	19,905	(26,196)
End Fund Balance				
<b>Total Expenditures</b>		<b>6,291</b>	<b>19,905</b>	<b>(26,196)</b>
Fund Balance			86,702	

\* Beginning Fund Balances have been audited

\*\* Fund Balances do NOT include encumbered expenditures