

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

Special Revenue Funds (200-289 & 900-989)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	860,963		604,539	256,424
State & Intermed	3,584,342		582,569	3,001,773
Federal	5,295,001		3,075,340	2,219,661
Fund Transfers	5			5
Beg. Fund Balance *	172,337		346,954	(174,617)
<b>Total Revenues</b>	<b>9,912,648</b>		<b>4,609,402</b>	<b>5,303,246</b>

<b>Expenditures:</b>				
Instruction	3,387,470	533,279	1,973,843	880,348
Support Services	4,645,751	515,835	2,388,128	1,741,788
Enterprise	371,330	28,887	194,098	148,345
Facilities Acq & Const	1,508,092	1,094,043	468,146	(54,097)
End Fund Bal/Tfrs	5		15,000	(14,995)
<b>Total Expenditures</b>	<b>9,912,648</b>	<b>2,172,044</b>	<b>5,039,216</b>	<b>2,701,389</b>
Fund Balance			(429,813)	

Small Schools Grant (291) WHS & Toledo 7-12	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	675		854	(179)
State	78,000		74,835	3,165
Beg. Fund Balance *	245,468		165,904	79,564
<b>Total Revenues</b>	<b>324,143</b>		<b>241,593</b>	<b>82,550</b>

<b>Expenditures:</b>				
Instruction	173,134	2,095	14,123	156,916
Support Services	73,009	11,968	38,211	22,830
End Fund Balance	78,000			78,000
<b>Total Expenditures</b>	<b>324,143</b>	<b>14,063</b>	<b>52,334</b>	<b>257,746</b>
Fund Balance			189,259	

Building Maintenance Fund (293)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	5,000		12,778	(7,778)
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>1,088,001</b>	<b>266,999</b>

<b>Expenditures:</b>				
Support Services	1,255,000	45,718	80,375	1,128,907
Facilities Acq & Const	100,000		241,535	(141,535)
<b>Total Expenditures</b>	<b>1,355,000</b>	<b>45,718</b>	<b>321,910</b>	<b>987,372</b>
Fund Balance			766,091	

Food Services (294)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	271,500		88,141	183,359
State	25,000		36,956	(11,956)
Federal	1,867,263		1,559,397	307,866
Beg. Fund Balance *	50,000		222,122	(172,122)
<b>Total Revenues</b>	<b>2,213,763</b>		<b>1,906,615</b>	<b>307,148</b>

<b>Expenditures:</b>				
Support Services	41,296	2,007	19,262	20,027
Enterprise	2,172,467	31,939	1,953,716	186,812
<b>Total Expenditures</b>	<b>2,213,763</b>	<b>33,946</b>	<b>1,972,978</b>	<b>206,839</b>
Fund Balance			(66,363)	

ODE Facilities Grant (297)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local			1,292	(1,292)
Beg. Fund Balance *	450,000		394,772	55,228
<b>Total Revenues</b>	<b>450,000</b>		<b>396,064</b>	<b>53,936</b>

<b>Expenditures:</b>				
Instruction	350,000	106,575	175,184	68,240
Support Services	100,000	1,224	57,381	41,395
Facilities Acq & Const			12,987	(12,987)
<b>Total Expenditures</b>	<b>450,000</b>	<b>107,799</b>	<b>245,553</b>	<b>96,648</b>
Fund Balance			150,511	

Technology Fund (298)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	227,250		170,619	56,631
Local - Taxes	75,400		25,058	50,342
Beg. Fund Balance *	500,000		639,588	(139,588)
<b>Total Revenues</b>	<b>802,650</b>		<b>835,266</b>	<b>(32,616)</b>

<b>Expenditures:</b>				
Instruction	220,000		10,230	209,770
Support Services	332,650	46,322	240,287	46,041
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>802,650</b>	<b>46,322</b>	<b>250,517</b>	<b>505,811</b>
Fund Balance			584,749	

Vehicle Replacement Fund (299)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	90,100		75,246	14,854
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>128,404</b>	<b>11,696</b>

<b>Expenditures:</b>				
Support Services	140,100		76,514	63,586
End Fund Balance				
<b>Total Expenditures</b>	<b>140,100</b>		<b>76,514</b>	<b>63,586</b>
Fund Balance			51,890	

Debt Service Fund PERS Bonds (320)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	4,430,062		3,612,300	817,762
Other				
Beg. Fund Balance *	3,643,000		3,673,000	(30,000)
<b>Total Revenues</b>	<b>8,073,062</b>		<b>7,285,300</b>	<b>787,762</b>

<b>Expenditures:</b>				
Other	4,078,587		4,078,486	101
End Fund Balance	3,994,475			3,994,475
<b>Total Expenditures</b>	<b>8,073,062</b>		<b>4,078,486</b>	<b>3,994,576</b>
Fund Balance			3,206,815	

Debt Service Fund (330)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	5,151,775		4,886,080	265,695
Beg. Fund Balance *	1,000,000		1,117,558	(117,558)
<b>Total Revenues</b>	<b>6,151,775</b>		<b>6,003,638</b>	<b>148,137</b>

<b>Expenditures:</b>				
Other	5,151,775		5,140,466	11,309
End Fund Balance	1,000,000			1,000,000
<b>Total Expenditures</b>	<b>6,151,775</b>		<b>5,140,466</b>	<b>1,011,309</b>
Fund Balance			863,172	

Capital Construction Fund (405)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	276,000		450,812	(174,812)
Other				
Beg. Fund Balance *	250,000		387,564	(137,564)
<b>Total Revenues</b>	<b>526,000</b>		<b>838,375</b>	<b>(312,375)</b>

<b>Expenditures:</b>				
Support Services				
Facilities Acq & Const	526,000	142,478	42,165	341,357
End Fund Balance				
<b>Total Expenditures</b>	<b>526,000</b>	<b>142,478</b>	<b>42,165</b>	<b>341,357</b>
Fund Balance			796,211	

Self Insurance Fund (610)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local	1,128,000		609,586	518,414
Beg. Fund Balance *	575,000		684,959	(109,959)
<b>Total Revenues</b>	<b>1,703,000</b>		<b>1,294,545</b>	<b>408,455</b>

<b>Expenditures:</b>				
Support Services	1,203,000		670,104	532,896
End Fund Balance	500,000			500,000
<b>Total Expenditures</b>	<b>1,703,000</b>		<b>670,104</b>	<b>1,032,896</b>
Fund Balance			624,441	

District Group HRA Fund (620)	Budget	Encumb'd	YTD Actual	Remaining
<b>Revenues:</b>				
Local			138,897	(138,897)
Beg. Fund Balance *				
<b>Total Revenues</b>			<b>138,897</b>	<b>(138,897)</b>

<b>Expenditures:</b>				
Support Services		365	30,111	(30,475)
End Fund Balance				
<b>Total Expenditures</b>		<b>365</b>	<b>30,111</b>	<b>(30,475)</b>
Fund Balance			108,786	

\* Beginning Fund Balances have been audited  
\*\* Fund Balances do NOT include encumbered expenditures